



Prepared By:  
 Finance Department  
 Jennifer Brown  
 Finance Director

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# City of St. Marys Mayor and City Council



Mayor John Morrissey



Robert Nutter



Elaine Powierski



James Gant



David Reilly



Allen Rassi



Linda Williams



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of St. Marys**

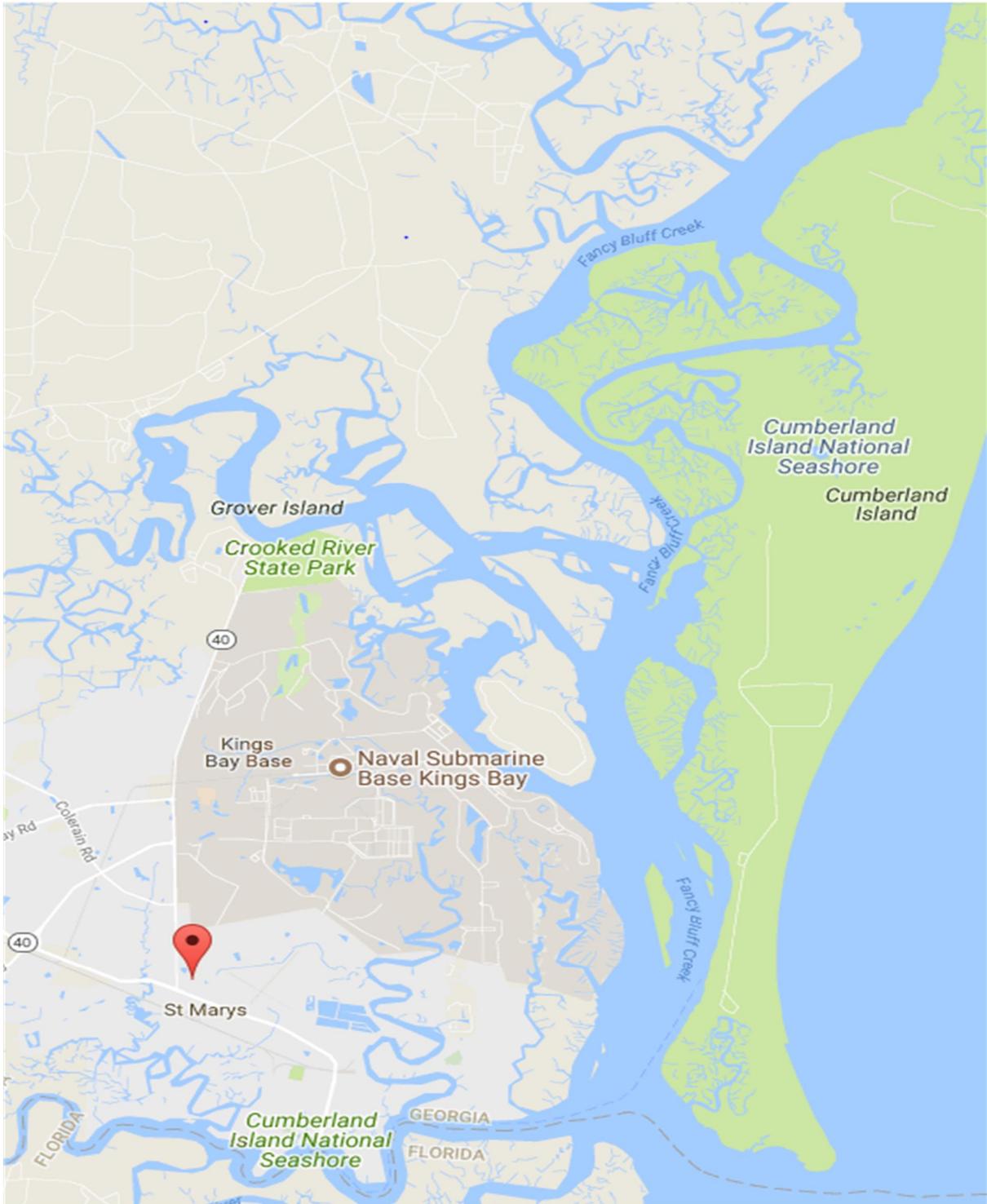
**Georgia**

For the Fiscal Year Beginning

**July 1, 2016**

Executive Director

# City of St. Marys





## History of St. Marys

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



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

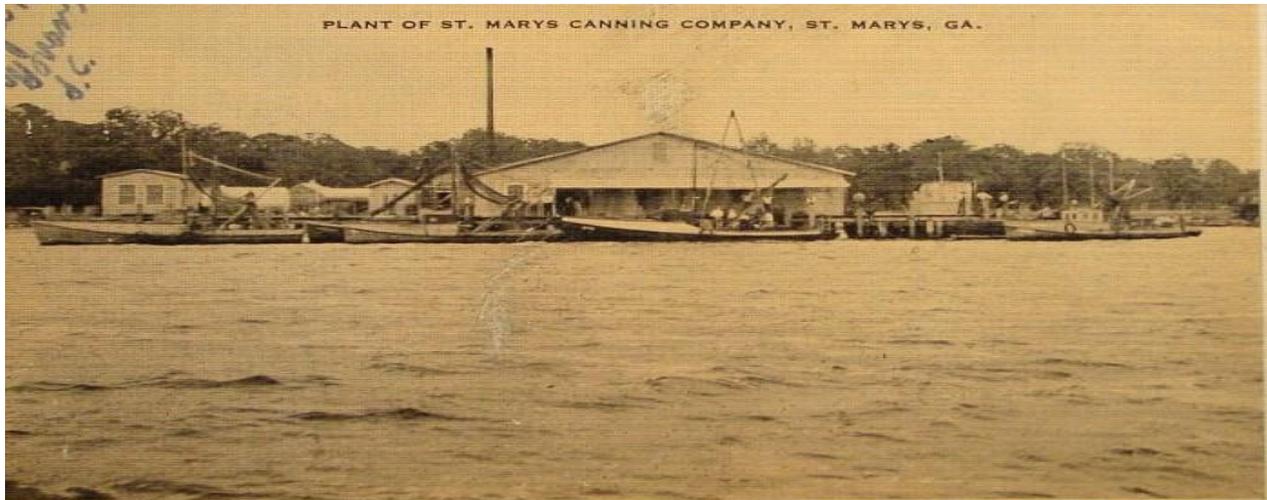
It is said that St. Marys sits on land confiscated from two brothers of Royal Governor James Wright. Their banishment after the American Revolution resulted in the loss of their huge estate. The land then belonged to Jacob Weed. Weed sold land along the St. Marys River to nineteen other men. The twenty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

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



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

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



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



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



Clark Home (1801)



Presbyterian Church (1808)



Orange Hall (1830)

Pratt-Gilican (1825)



Dungeness on Cumberland Island



# Introduction



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

RE: FISCAL YEAR 2017-2018 BUDGET

The Finance Department is pleased to submit this official document for the Annual Operating Budget for Fiscal Year 2018, which begins July 1, 2017 and ends June 30, 2018. This budget is a representation of the compilation of discussions and efforts from all City departments. This balanced budget for Fiscal Year 2018 conforms to all applicable guidelines, laws, and regulations.

The adopted budget is a policy instrument which is one of the most important decisions City Council makes toward identifying the future of the City. The adopted budget provides the allocated resources and establishes direction for the community. The budget reflects the trends and needs in order for the City of St. Marys to provide quality of life for its residents.

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

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

Although growth has been very slow in the City, it is our desire to pursue excellence 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. This document provides for the groundwork that guides the operational and financial planning for the City. During the budget process, hard decisions had to be made including adopting the millage rate, determining capital needs, and addressing future growth. This year the City will maintain its millage rate and purchase necessary equipment needed for operations along with starting a major downtown project from the Renaissance Plan.

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

The City saw a downward trend in the digest for several years until FY 2017 which showed a 2% increase. To be conservative, in FY 2018, the City budgeted for a flat digest. The property taxes, along with some other areas of revenue including insurance premium tax and alcoholic beverage excises, realized a slight increase in the budgeted numbers over the past year. However, local option sales taxes have seen a significant decrease over the past year due to a drop in oil prices. Other tax revenues which include hotel/motel tax had slight adjustments or stayed neutral.

For several years, the City felt the effects of the downturn in housing starts and sales. In FY 2017, the City did see a slight move in an encouraging direction and plans to see this revenue inching upward for FY 2018 and the future.

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

#### Budget Purpose

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

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

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

- A policy document for elected officials and administration to understand how the current year goals and priorities link with the overall long-term policies of the City; and, what processes are used in adopting and amending the budget. Also, included in each department's budget are purpose statements, goals and performance measures, along with prior year accomplishments.
- A financial plan that summarizes and details the cost to the citizens' for current and approved service levels. It is also used by administration and department heads to know exactly how to pay for the services we provide. Included in the document is the adopted FY 2017 budget ordinance, summarizing revenues and expenditures at the fund level. Detailed information is included in each Fund's budget information.
- An operation guide for departments that receive funding, to be able to identify the resources and staffing requirements needed to meet the department's objectives, and to provide the best quality service to the citizens.
- A communication device for the varied users who require budget information. This document is designed to be user friendly by providing summary information in the text, charts, tables and graphs. This document is available on our website at [www.stmarysga.gov](http://www.stmarysga.gov).

#### Goals for FY 2018

The FY 2018 budget is based on the following goals:

- ✓ Provide cohesive economic development programs and initiatives in order to promote economic opportunity within the City.
- ✓ Assure our fiscal sustainability by ensuring that quality municipal services and operations are provided efficiently and are financially sustainable.

- ✓ Enhance citizen engagement on City related issues.
- ✓ Strengthen Military/City relationships and partnerships.
- ✓ Support and develop infrastructure within the City to meet current standards and to plan for the future in a financially sustainable manner.
- ✓ Provide environmental stewardship and sustainable management of our natural resources and history (structures and culture).



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

FY 2017 in Review

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

1. Master Plan was in full swing to give the City a look for future planning.
2. The City continued its marketing efforts to help boost the local economy.
3. The City hired a computer company to assist with its Information Technologies department.
4. 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.
5. Temporary staff was utilized during the mowing season for city beautification.
6. The City received \$204,850 from Georgia Department of Transportation for the Local Maintenance Improvement Grant (LMIG) for road enhancements.
7. The City Master Plan was completed to help build the City's future.
8. Sewer Infrastructure - upgrade to major sewer line on Point Peter Road.
9. Temporary help was used to assist with the maintenance of the historic Oak Grove Cemetery.
10. The City purchased new vehicle/equipment to replace aging capital assets.
11. Continued implementation of radio read water meter system.



## FY 2018 Major Initiatives

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

1. In March 2013, Voters approved a 1% Special Purpose Local Option Sales Tax (SPLOST VII). SPLOST will be used for bond debt retirement to keep from passing the cost to the customers.
2. Council approved \$40,000 for marketing the City.
3. Council approved upgrades to the software to prepare the City for storms.
4. Council approved \$20,000 for enhancement of the “Gateway” of the City.
5. Road enhancements of \$450,000 with the Local Maintenance Improvement Grant.
6. Purchase of various vehicles and equipment for public works and public safety.
7. Council approved the (SHRIMP) Stormwater, Highways, Renovations Improvement Maintain Project that is part of the renaissance plan in the amount of \$982,333.
8. Approval to move forward with the Douglas Drive Drainage project.
9. Continue installation of \$100,000 in radio water read meters.
10. Continued temporary help was used to assist with the maintenance of the historic Oak Grove Cemetery.
11. Approval of \$15,000 for maritime facility repairs.
12. Approval of \$10,000 for the Downtown Development.
13. Approval of \$500,000 for water clear well project.
14. Approval of \$50,000 for trash collection enhancement in the downtown.

15. The City continues to work toward bringing in new business and retaining current businesses in St. Marys. The following tools will be considered to assist the City in this effort:

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

### Foundation for the Budget

#### Revenue

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

The City has certain assumptions incorporated into our revenue forecast. The FY 2018 revenue projections continue to be conservative, yet realistic. The following section is a brief explanation of the assumptions and the effect on projected revenue.

#### Property Taxes

The property digest for St. Marys has decreased 27.75% from 2009 to 2015. The decrease has made it difficult for St. Marys to maintain revenues at a stable level. However, in 2014 the City saw a significant slowdown in the overall decrease of the digest. This year the City maintained the digest at a flat rate for its 2016 tax valuations. For the 2016 tax year, residential valuations made up 72.82% of the digest, industrial made up 3%, while commercial valuations made up 18.03%. Utility valuations were 2.1% and motor vehicle, mobile homes, timber, agricultural, historical, and heavy equipment made up the balance of 4.05%. For FY 2018, property taxes (current and back taxes) provide 25.69% of the General Fund Revenue, which has been budgeted to collect \$2.84 million. This is a flat rate over last years budgeted revenue.

### Miscellaneous Taxes

In FY 2017, personal property taxes are expected to decrease due to the change in the collection of motor vehicle tax. A slight increase has been noted in Real Estate Transfer Tax and a slight decrease in Franchise Fees. LOST revenue has been decreased due to the drop in the price of oil and changes in local legislation; however, other Sales and Use Tax revenue shows a slight increase.

### Licenses and Permits

Licenses, fees and building permits for FY 2018 are projected to increase 16.35% over prior year. This is due to an increase in building permits. With the infrastructure (water/sewer/roads) completed in Cumberland Harbour, the City should see a rise in the building for this area. The City is starting to see home building pick up in other undeveloped areas.

### Charges for Services, Fines and Forfeitures and Miscellaneous

Overall, charges for services are budgeted to remain steady for FY 2018. These charges encompass minor revenues compared to the overall General Fund Revenue Budget. Fines and forfeitures were increased slightly for FY 2018 to be in line with collections in FY 2017. Miscellaneous revenues are budgeted to increase in this year.

Again, the FY 2018 revenue projections continue to be conservative, yet realistic due to the decrease in the Local Option Sales Tax and the Special Purpose Local Option Sales Tax. Overall, revenue is up from \$10.5 million (FY 2017) to \$11.07 (FY 2018). This is due to the fact that the City plans to use \$1 million in surplus funds to help cover the downtown capital project in the FY 2018 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 2018 budgets for the City of St. Marys. Each fund is represented, as well as, each expenditure category.

FY 2018 Budget				
Fund	Personnel Services	Operating	Capital/Other Cost/Debt	FY 2017 Budget
General Fund	\$ 6,000,527	\$ 2,467,757	\$ 2,599,967	\$ 11,068,251
Multi-Grant Fund	\$ -	\$ -	\$ 392,333	\$ 392,333
Tourism Fund	\$ 26,817	\$ 144,073	\$ 12,000	\$ 182,890
TAD Fund	\$ -	\$ 12,000	\$ -	\$ 12,000
Splost	\$ -	\$ -	\$ 1,654,050	\$ 1,654,050
Capital Improvements Fund - LMIG	\$ -	\$ -	\$ 561,150	\$ 561,150
Water/Sewer Fund	\$ 1,858,922	\$ 2,058,786	\$ 4,977,834	\$ 8,895,542
Solid Waste Fund	\$ 79,775	\$ 1,153,225	\$ 10,000	\$ 1,243,000
Aquatic Center Fund	\$ -	\$ 454,990	\$ -	\$ 454,990
<b>TOTAL</b>	<b>\$ 7,966,041</b>	<b>\$ 6,290,831</b>	<b>\$ 10,207,334</b>	<b>\$ 24,464,206</b>

\* 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 2018, there was an increase of .5 positions in the number of approved FY 2018 positions. This includes 1.5 positions increased in Planning Department and 1 position decreased in the IT Department. A pay increase was not included for employees in the FY 2018 budget. The police certified personnel are under a separate pay plan and continue to receive increases according to the plan every January. The overtime levels remain constant with prior years.

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

### Operating

After the above personnel services considerations, needs assessments were performed internally, city-wide, to ascertain priorities for available resources in FY 2018 budget. Overall, the city realized a 9.1% increase in operating costs city-wide. The majority was due to an increase in the General Fund budget. The Council approved the SHRIMP project for the downtown area enhancements of approximately \$1 million.

### Capital

Again, the priorities of St. Marys have changed significantly over the past several years. It has been our goal to provide the best possible services for

the residents of the City of St. Marys, while continuing to operate with limited funds. The City assessed its capital budget very carefully this year. Due to aging equipment, the City made the decision to replace capital equipment from the General Fund. This equipment included a vehicle for the administration staff, two police cars, fire equipment, public works vehicle and equipment, building vehicle and a code enforcement vehicle. The majority of the capital purchases are for replacement of assets coming to the end of their life cycle, which will not have a significant effect on the future operating budgets. No additional personnel costs are anticipated; however, the operating cost will be offset by customer user fees.

### Conclusion

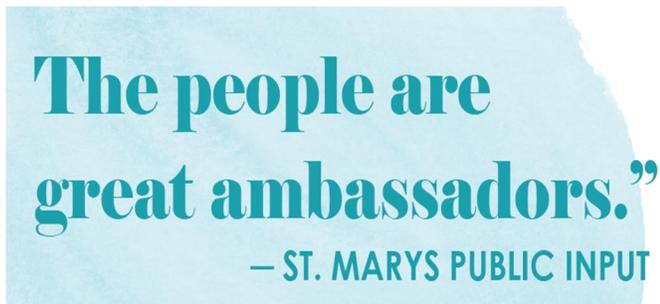
The City of St. Marys has made great strides to improve service levels, maintain the tax millage rate and improve the financial integrity of the City. The FY 2018 Budget was a challenge again; however, with the great efforts of Council, the City Manager, and Staff making impactful decisions, the budget planning was a success.

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

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

Sincerely,

Jennifer Brown  
Finance Director





Budget FY 2018

TO: CITY MANAGER AND ALL DEPARTMENTS  
FROM: FINANCE DEPARTMENT  
DATE: MARCH 13, 2017

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

March 10<sup>th</sup>: Finance Dept. - Forward electronic files to Department Heads to use in preparation of proposed 2018 budget.

March 29<sup>th</sup>: Departments - Submit budget projections FY2018 for inclusion in preliminary package.

April 4<sup>th</sup> - 7<sup>th</sup>: Meet with City Manager and Finance Director.

- City Manager, Finance Director and Department Directors meet to cover line item budget.
- City Manager recommends cuts at this time.

April 4<sup>th</sup>: Finance Dept. - Complete revenue projections for FY 2018.

- Revenue projections are completed.
- Revenue projections are reviewed with City Manager.

April 10<sup>th</sup> - 11<sup>th</sup>: Finance- Prepare working papers for budget work shop meeting.

- Budget Books are made for staff and Council.

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

- City and Staff meet with Council to review budget.
- Council recommendations are made at this time.

May 4<sup>th</sup>: Finance - Advertise budget for Public Hearing



Budget FY 2018

TO: CITY MANAGER AND ALL DEPARTMENTS

FROM: FINANCE DEPARTMENT

DATE: MARCH 13, 2017

May 15<sup>th</sup>: Departments- Attend Public Hearing and be prepared to respond to Mayor/Council on budget submissions.

- Public is allowed to speak on the budget.

June 5<sup>th</sup>: Departments- Attend Council Meeting to present budget for approval.

- Council approves the FY 2018 budget.

June 30<sup>th</sup>: Finance - Prepare budget book

- Books are prepared for distribution to Council and Staff.

## Budgetary Procedures

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

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

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

## Basis of Budgeting

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

Differences between the budget and GAAP are as follows:

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

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

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## Budget Control

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

## Budget Adjustments/Amendments

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

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

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

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



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

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF ST. MARYS, GEORGIA, that the City enact an Ordinance to be entitled "Budget Ordinance for the City of St. Marys, Georgia, for the fiscal year commencing July 1, 2017 and ending June 30, 2018" to read as follows:

BE IT ORDAINED, that the City hereby adopts the General Fund Budget as prepared and submitted on June 5, 2017, a summary of which is attached hereto and labeled "Exhibit A".

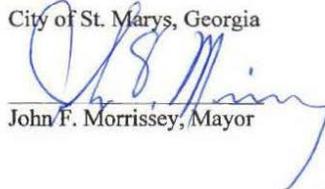
BE IT FURTHER ORDAINED, that the City hereby adopts the Water & Sewer Enterprise Fund Budget as prepared and submitted on June 5, 2017, a summary of which is attached hereto and labeled "Exhibit B".

BE IT FURTHER ORDAINED, that the City hereby adopts the Solid Waste Enterprise Fund, SPLOST Funds, Special Revenue Tourism Fund, Hotel/Motel Fund, Aquatic Park, Multi Grant Fund, Capital Improvements Fund - LIMG and Tax Allocation District, as prepared and submitted on June 5, 2017, a summary of each being attached hereto and labeled "Exhibit C".

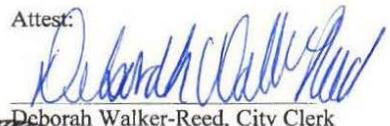
THEREFORE, BE IT RESOLVED, that the City of St. Marys does hereby ordain, resolves and enacts the foregoing Budget Ordinances for the City of St. Marys, Georgia.

Adopted this 5<sup>th</sup> day of June, 2017.

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>FY2018 Proposed Budget</u>
Property and Other Taxes	7,528,100
Licenses & Permits	496,750
Sales/Interest/Other Charges	429,390
Grants and Reimbursements	392,333
Miscellaneous Revenues	555,678
Loan Proceeds	330,000
Fund Equity	1,336,000
<b>Total Revenues</b>	<b>\$ 11,068,251</b>

<u>Summary of Expenditures</u>	<u>FY2018 Proposed Budget</u>
Legislative	271,687
Executive	388,112
Finance	942,903
Information Technology	243,367
Human Resources	140,476
General Governmental Buildings	170,100
Municipal Court	189,839
Police Department	2,461,371
Fire Department	1,975,332
Public Works	1,299,990
Highways & Streets	1,457,333
Cemetery	106,519
Senior Center	134,205
Parks	73,900
Library	313,919
Building Department	155,862
Planning & Zoning Department	275,678
Code Enforcement	95,406
Economic Development	107,525
Airport	33,000
Special Facilities	231,727
<b>Total Expenditures</b>	<b>\$ 11,068,251</b>

**Exhibit B**  
**Water & Sewer Enterprise Fund**

	<b><u>FY2018 Proposed Budget</u></b>
<b>Total Revenues</b>	<b><u>\$ 8,895,542</u></b>
	<b><u>FY2018 Proposed Budget</u></b>
<b>Expenditures</b>	
Sewer Department	2,585,633
Water Department	2,128,468
Debt Service	4,181,441
<b>Total Expenditures</b>	<b><u>\$ 8,895,542</u></b>



St. Marys River

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Exhibit C

<b><u>Solid Waste Enterprise Fund</u></b>	<b><u>FY2018 Proposed Budget</u></b>
Total Revenues	\$ 1,243,000
Total Expenditures	\$ 1,243,000
<b><u>Splost VII</u></b>	<b><u>FY2018 Proposed Budget</u></b>
Total Revenues	\$ 1,654,050
Total Expenditures	\$ 1,654,050
<b><u>Special Revenue Tourism</u></b>	<b><u>FY2018 Proposed Budget</u></b>
Total Revenues	\$ 182,890
Total Expenditures	\$ 182,890
<b><u>Hotel/Motel Revenue</u></b>	<b><u>FY2018 Proposed Budget</u></b>
Total Revenues	\$ 109,000
Total Expenditures	\$ 109,000
<b><u>Aquatic Park</u></b>	<b><u>FY2018 Proposed Budget</u></b>
Total Revenues	\$ 454,990
Total Expenditures	\$ 454,990
<b><u>Multi Grant</u></b>	<b><u>FY2018 Proposed Budget</u></b>
Total Revenues	\$ 392,333
Total Expenditures	\$ 392,333
<b><u>Capital Improvements Fund - LMIG</u></b>	<b><u>FY2018 Proposed Budget</u></b>
Total Revenues	\$ 561,150
Total Expenditures	\$ 561,150
<b><u>Tax Allocation District</u></b>	<b><u>FY2018 Proposed Budget</u></b>
Total Revenues	\$ 12,000
Total Expenditures	\$ 12,000

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## About St. Marys Government

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

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

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

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

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

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

- Vote on all matters when there is an equal division of the Councilmembers; and
- Perform such other duties as required by the Council.

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	7.5	12/31/2016
Robert L. Nutter	Post 1	3.5	12/31/2018
Elaine Powierski	Post 2	2.5	12/31/2018
Jim Gant	Post 3	5.5	12/31/2018
Dave Reilly	Post 4	3.5	12/31/2016
Allen Rassi	Post 5	0.5	12/31/2016
Linda P Williams	Post 6	3.5	12/31/2016
Source: St. Marys Staff			

Geography of St. Marys

According to the United States Census Bureau, the City has a total area of 20.3 square miles (53 km<sup>2</sup>), of which 18.8 square miles (49 km<sup>2</sup>) of it is land and 1.5 square miles (3.9 km<sup>2</sup>) of it (7.54%) is water. St. Marys is situated at the southeast corner of Georgia in Camden County. St Marys is the gateway to Cumberland Island National Seashore.

Demographics of St. Marys

St. Marys' population has increased slightly to 17,968 per the estimated 2015 census. In 2010, the population was 17,121. The City's overall population has grown significantly over the past several decades. The continued growth in St. Marys has been connected to low taxes, low crime, mild weather, accessibility to I-95, proximity to Jacksonville airport, excellent school system and is adjacent to Kings Bay Naval Submarine Base.

There are 7,443 housing units and 6,429 households in St. Marys according to the US Census Bureau. The average household size is 2.74. The homeownership

rate is 51.8% and the median value of owner-occupied housing units is \$169,800.



The per capita money income in the past 12 months (2015 dollars) was \$23,052, while the median household income was \$50,703. Persons below the poverty level were 14.3% according to the US Census.

Of the people in St. Marys, 50.8% are female and 49.2% are male. There are 36.2% under the age of 18, 53.8% between the ages of 19-64 and 10% are over 64. Of St. Marys' population, 2,539 are Veterans. The percentage that has a college education is 24.3% while 94.5% have a high school diploma or a GED.

Population by race:

- White 70.8%
- Black or African American 18.7%
- Hispanic 6%
- Two or more races 3.5%
- Others 1%

(Source: [www.usacityfacts.com](http://www.usacityfacts.com))

Shrimp Boats at  
St. Marys Waterfront



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

	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*

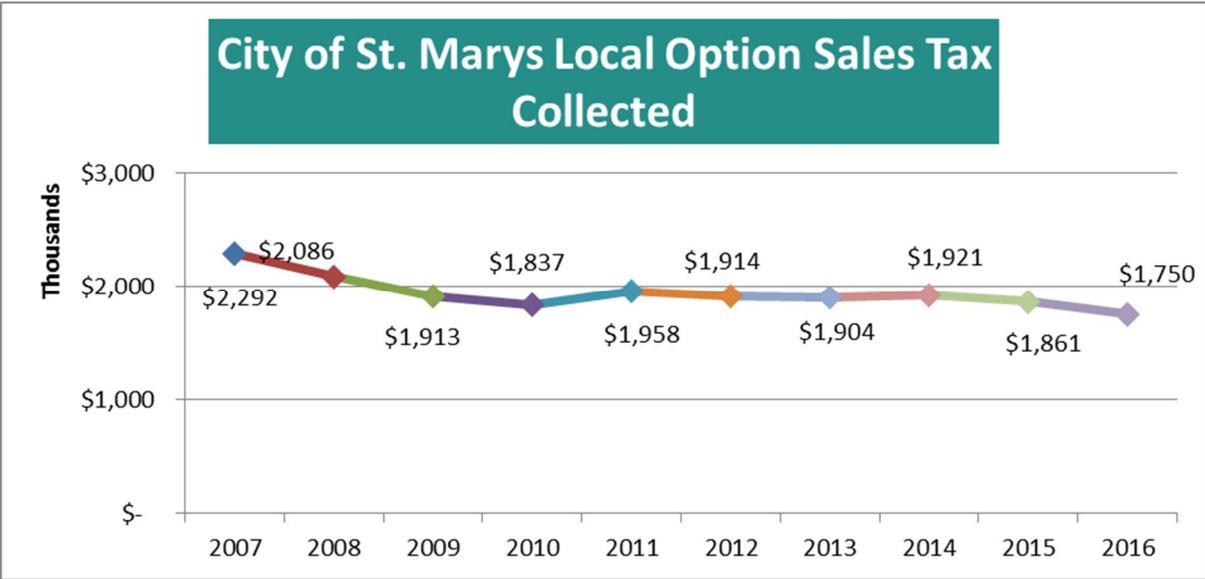
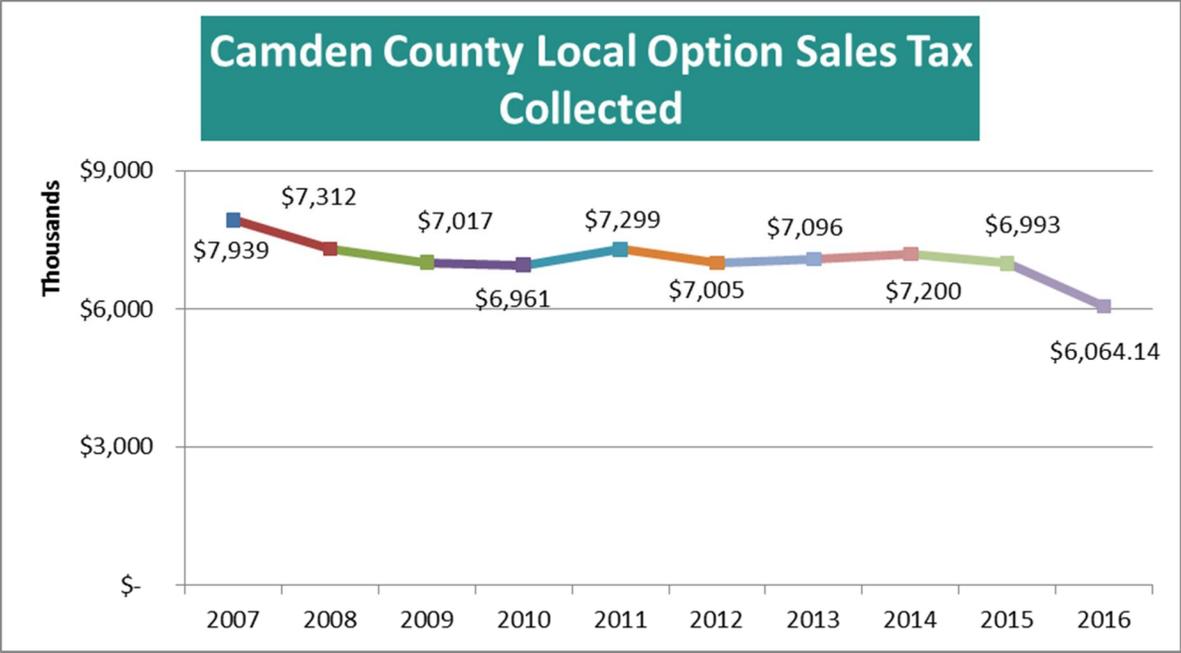
Economic Data

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

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

New Tide Clock  
 Waterfront Park





Over ten (10) years ago in 2007, the sales taxes started to decline when the economy started to fall. Since that time, the City has seen a downward spiral in the sales taxes collected due to the economy. Another reason the City realized a decrease within the collection was LOST negotiations. Also, because of legislation changes within the sales tax laws on gasoline, the impact has been adverse for this revenue stream.

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

Top Ten Employers					
County Wide			City of St. Marys		
Employer	Industry	# of Employees	Employer	Industry	# of Employees
Kings Bay Naval Sub Base	Military Base	8979	Express Scripts	Pharmaceutical Call	337
Camden County Schools	Public Education	1210	Southeast Ga. Health System	Healthcare	330
Lockheed Missiles & Space	Aerospace Manufacturer	479	Wal-Mart Supercenter	Retail Goods	229
Camden County Government	County Government	411	City of St Marys*	City Government	140
Express Scripts	Pharmaceutical Call Center	337	Belk	Retail	66
Southeast Ga. Health System	Healthcare	330	Georgia Pacific	Paperboard Manufact	63
Kings Bay Support Services	Government Contractor	290	Winn Dixie	Retail Grocer	48
Wal-Mart Supercenter	Retail Goods	229	Pilot	Truck Stop	48
City of Kingsland	Local Government	168	Coastal Home Care	Home Healthcare	46
City of St. Marys	Local Government	140	ATN Inc	Telecommunications	39
*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 2016 tax digest.

Top Ten Taxpayers			
Taxpayer	Industry Type	Assessed Value	Tax Levied
Georgia Power Co	Utility	\$ 16,171,620	\$ 38,811
Brant Creek	Apartment Complex	\$ 11,093,512	\$ 26,624
Old Weed Ready Pl	Real Estate	\$ 9,714,331	\$ 23,314
Walmart	Retail	\$ 7,669,321	\$ 18,406
Walmart Real Estate	Real Estate	\$ 7,315,725	\$ 17,557
Express Scripts	Call Center	\$ 6,925,502	\$ 16,621
Harbor Pines Limited	Real Estate	\$ 6,675,927	\$ 16,022
Wilkinson St Marys LLC	Real Estate	\$ 6,404,619	\$ 15,371
SFP Pool Seven LLC	Real Estate	\$ 5,842,087	\$ 14,021
SP Cumberland LLC	Aprtment Complex	\$ 5,688,795	\$ 13,339

Source: City of St. Marys Tax Records

Source: City of St. Marys tax records

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Accommodations

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

City Amenities

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



Waterfront Park Fountain

Depart from Downtown St. Marys and visit Cumberland Island National Seashore, the largest barrier island in Georgia. Cumberland Island offers beautiful undeveloped beaches, unspoiled marshes, and wild horses.

Residents and guests have access to the 38,000 square foot Camden County Community Recreation Center which includes, but is not limited to, weight training and fitness room, racquet ball, baseball and softball areas. The local area offers 21 parks, 2 swimming pools, 12 tennis courts and golfing in the county. Crooked River State Park offers camping, swimming,

fishing, picnicking, public boat landing and cabins. Rivers in the area include St. Marys River, Crooked River, Satilla River and Little Satilla River. In addition to fishing and boating, the area also offers opportunity for scuba diving, sailing, water skiing and kayaking.

#### Climate

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

#### Communications

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

#### Education

The Camden County School System is home of nine elementary schools, two middle schools and one comprehensive high school (with a separate center for ninth graders). The school system serves approximately 9,600 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. It offers advanced placement classes and joint-enrollment with the College of Coastal Georgia and the Valdosta State University Kings Bay Campus.

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

The College began offering classes in Camden County in 1983, originally on the Kings Bay military base. The Camden Center which is 89,000 square-feet, opened in May 2004, featuring a beautiful rotunda, a 260-seat auditorium, classrooms, chemistry and biology laboratories, full-service library/learning center, the

teaching kitchen and demonstration dining room. The College has been designated as a state college, which means the College may offer certain targeted baccalaureate degree programs.

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

### Health Care

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

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

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

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

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

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## Public Safety

### Police

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

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

The St. Marys Police Department is a full-service organization with 33.6 employees. The members of the Department are tasked with handling a wide variety of calls and situations. For this reason, our officers have to be able to function in capacities such as counselors, referees, protectors, parents, judges and disciplinarians. The City's commitment to the citizens of St. Marys is to locate, hire, train and field the absolute best officers possible in the various positions within the department. The City is also determined to provide continued excellence through 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 Children

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

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

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

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

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

Service Level Indicators	2012	2013	2014	2015	2016
TOTAL NUMBER OF TICKETS	3366	3421	4012	2840	2287
TOTAL NUMBER OF ACCIDENTS	361	385	449	387	501
TOTAL NUMBER OF PEOPLE	105	114	119	46	64
TOTAL NUMBER OF FATALITIES	1	4	2	2	1
MURDER	1	1	0	1	1
RAPE	4	7	1	8	7
ARMED ROBBERY	11	7	6	4	5
AGGRAVATED ASSAULT	122	133	58	59	26
BURGLARY	153	108	75	93	61
LARCENY-THEFT (\$200 +)	241	244	193	280	233
MOTOR VEHICLE THEFT	19	13	11	29	13
JUVENILE OFFENDERS	111	120	80	42	1026
TOTAL CASES ASSIGNED	358	310	229	319	162
TOTAL CLEARED/CLOSED	191	204	151	233	105
ADULT ARRESTS	801	761	711	474	573
JUVENILE ARRESTS	46	7	52	31	33
TOTAL NARCOTICS ARRESTS	261	168	165	221	138
IN-CAR VIDEO AUDITS	162	37	180	154	145



Working with our children at the St. Marys Library



## Fire

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

### *Workload Indicators*

- ❖ Responded to 1,921 calls for service
- ❖ 78 Structure Fires
- ❖ 1,276 EMS/Rescue calls
- ❖ 148 Hazardous Conditions
- ❖ 70 Service Calls
- ❖ 140 False Alarms
- ❖ 176 Good Intent
- ❖ 25 Bad Weather



Average Response Time for reported structure fires = 5.09 minutes

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

The Fire Department responded to properties valued at an estimated \$2,869,000 with a loss of \$500,000 dollars which equates to an average of a 17% loss to fires in structures responded to.

### *Fire Prevention Activities:*

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



St. Marys Fire Department conducted approximately 7,884 hours of training in 2017.

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

## Component Units

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

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

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

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

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

The Cemetery Authority is presented as a Governmental Fund-type component unit.

### Utilities

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

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

### Military

Protecting Our Country...

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

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



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

## Interesting Facts

### City Facts

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



### City Activities (Sponsored by various community organizations)

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



## Area Amenities



St. Marys Scarecrow Stroll

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

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

— ST. MARYS PUBLIC INPUT RESPONSE

## City' s Vision Statement

The City of St. Marys vision is to create a community of excellence governed by the principles of responsibility, fiscal soundness, accessibility, and service to the public, in an atmosphere rich in 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 that 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.



## 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 are increased.
- Encourage open space and greenspace preservation within new subdivisions.
- Preserve scenic vistas and natural ecological features.
- Explore and support opportunities for heritage and eco-tourism.
- Increase awareness of outdoor activities and recreational opportunities.
- Protect marshlands and projections of the City' s existing right of ways into the marsh.
- Promote, enhance and improve natural resources, particularly along the waterfront.
- Protect the waterfront from obtrusive high-rise development.

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

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

Issues & Opportunities Policy Implementation Measure:

- St. Marys has some unattractive commercial areas, such as strip-mall shopping centers.
- Trees are being lost to new development.
- Although high intensity uses are concentrated along major corridors, the City lacks public transportation options.
- Corridors are designed in ways that discourage pedestrian and bicycle activity.
- Corridors are congested at peak hours.
- Opportunities exist to utilize the corridor for directing tourists to desirable locations throughout the City.
- Corridor management during emergency situations needs to be improved.
- Create appropriate ordinances to control corridor development.
- Discourage billboards and other types of undesirable signs.
- Promote use of signage to direct visitors downtown and to scenic areas.
- Encourage modification of existing strip-mall centers to become more visual and pedestrian friendly.
- Encourage landscaped medians where appropriate.
- Address requirements for commercial and industrial landscaping.
- Explore the feasibility of a regional transit system.
- Consider recommendations from *Camden County Bike and Pedestrian Plan*.

- Coordinate with GDOT to mitigate traffic congestion, improve transportation concerns, encouraging signalization where needed.
- Draft a master plan for the commercial corridors and entranceways.
- Annex Exit 1, ensuring development will occur as desired.
- Update sign ordinances, implementing recommendations of the way-finding initiative.
- Draft and enforce commercial and industrial landscape ordinance, adopting minimum standards for design, setbacks, buffers, etc.
- Adopt corridor overlay districts for prominent roads in the City, requiring the preservation of existing trees in landscaped buffers.
- Implement GreenPrint recommendations, as appropriate or desired.
- Investigate the potential of multi-use trails, such as rails-with-trails path.
- Coordinate with GDOT/GEMA to improve evacuation routes.

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

Issues & Opportunities Policy Implementation Measure:

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

- Continue to provide financial support to the CVB, DDA and St. Marys Development Authority.
- Draft a master plan based on SCAD study, highlighting the “re-emerging Spirit of St. Marys.”
- Provide interpretive kiosks outlining the area’s history.
- Support a water taxi service to other cities/locations from a base at the waterfront.
- Restore the Pavilion.
- Review and update ordinances to incorporate design standards and landscaping guidelines.
- Expand Gilman Waterfront Park.
- Create a “trolley” transit system for the waterfront.
- Conduct a downtown parking study.
- Establish a memorial for all wars and services on the waterfront.

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

Issues & Opportunities Policy Implementation Measure:

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

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

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

Issues & Opportunities Policy Implementation Measure:

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

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

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

Issues & Opportunities Policy Implementation Measure:

- As rapid population growth occurs, community facilities will need to be expanded and improved.
- Rapid population growth, both now and in the future, pose a challenge for city officials to discern how quickly and where services and infrastructure will be needed.
- Some parts of the City are not adequately being served by water and wastewater facilities.
- The cost of providing services and facilities for new development is nearly exceeding the revenue incurred.
- The placement of overhead wires is unattractive and prevalent throughout the City.
- Population growth will impact water, stormwater and waste water capacities.
- Explore and prioritize areas in need of infrastructure and facility improvements.
- Provide services and facilities to meet the demands of the growing population.
- Encourage location of new and existing overhead utility wiring underground as feasible.
- Maintain functional and efficient water and waste water capacities to support new development.
- Encourage master planning for infill development to promote compatible architecture, etc.

- Consider using impact fees to pay for new development.
- Implement the City's Master Plan.
- Continue to develop an annual Capital Improvements Plan.
- Implement and update, as needed, the water and sewer master plan.
- Require new utility extensions and overhead lines to be run underground, where possible.
- Inventory downtown sewer lines to eliminate stormwater infiltration issues, including downspouts into the sanitary system.
- Implement Stormwater Master Plan.
- Develop an annexation plan.
- Adopt landscape and design guidelines.
- Evaluate ordinances and zoning regulations; update as necessary or create new restrictions, as needed.
- Implement impact fees.

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

#### Issues & Opportunities Policy Implementation Measure:

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

- Consider implementing GreenPrint recommendations, as appropriate or desired.
- Review opportunities to acquire properties that are suitable for providing public access to rivers, streams and marshes.
- Maintain existing public access at street ends into the marsh, rivers and streams.

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

#### Issues & Opportunities Policy Implementation Measure:

- The economy is dependent upon the Naval Submarine Base Kings Bay to some extent.
- Activity centers throughout the City need to be enhanced and promoted.
- Population projections indicate that over 14% of the City’s population will be aged 50 and older by 2030.
- Provide support to economic development agencies, supporting the KIC campaign.
- Encourage businesses that will keep workers local via good pay and benefits.
- Encourage development of the Harbor to accommodate both tall and transient ships.
- Investigate, encourage and support diversification of the marina.
- Encourage the development of an “incubator,” building in the Boch Plant.
- Research the possibility of transitioning the St. Marys Airport into a “boutique” facility.
- Explore strategies and locations to create activity nodes, such as the Aquatic Center, Downtown and Midtown.
- Encourage and support development of active adult and continuing care communities.
- Draft Economic Development Implementation Plan.
- Market opportunities to host conventions, sports activities, etc.
- Support efforts of CVB, DDA and St. Marys Development Authority to recruit and retain local businesses.
- Develop the Harbor as place for tall ships and transient ships to dock/visit.
- Update the Airport into “boutique” facility with additional hangers, air taxi services, dirigible masts, flight school, sky-diving, etc.

- Utilize the Airport to promote St. Marys as destination for dining, shopping, etc.
- Complete master plan for the airport.
- Expand the existing library facility to meet future needs.
- Create development and activity centers at desired locations.
- Expand Aquatic Center to include lands around the park for trails, parking, etc.
- Reconstitute the Housing Authority.
- Draft a master plan based on SCAD study, highlighting the “re-emerging Spirit of St. Marys.”
- Promote the development of mixed-age communities.

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

#### Issues & Opportunities Policy Implementation Measure:

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

## Financial Policies

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

## Fiscal Policies

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

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

- The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.

### Purchasing

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

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

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

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

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

### Investing

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

#### Investment Instruments:

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

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

### Capital Improvements Policy

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

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

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

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

#### Audit

Georgia Statutes 36-81-7 requires the City have an annual independent audit of its financial statements. The audit is performed in accordance with Generally Accepted Auditing Standard. The annual audit is public record and can be found on our website at [www.stmarysga.gov](http://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.

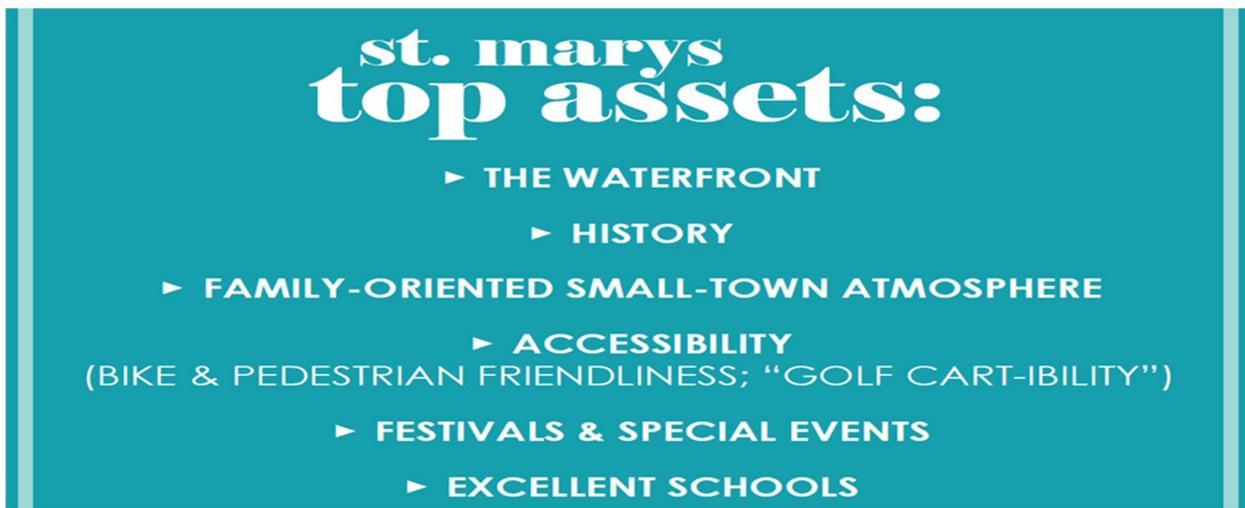
- The City will attempt to maintain a diversified and stable revenue system to shelter the City from short-term fluctuations in any single revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of economic downturns.
- The City will work towards diversifying 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.



## Basis of Presentation

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

### Types of Funds

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

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

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

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

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

### Basis of Accounting

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

*Governmental Funds* - Used to account for the City's general government activities. These funds, which are not concerned about profitability, use a modified accrual basis. Revenue is recognized when it becomes both available

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

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

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

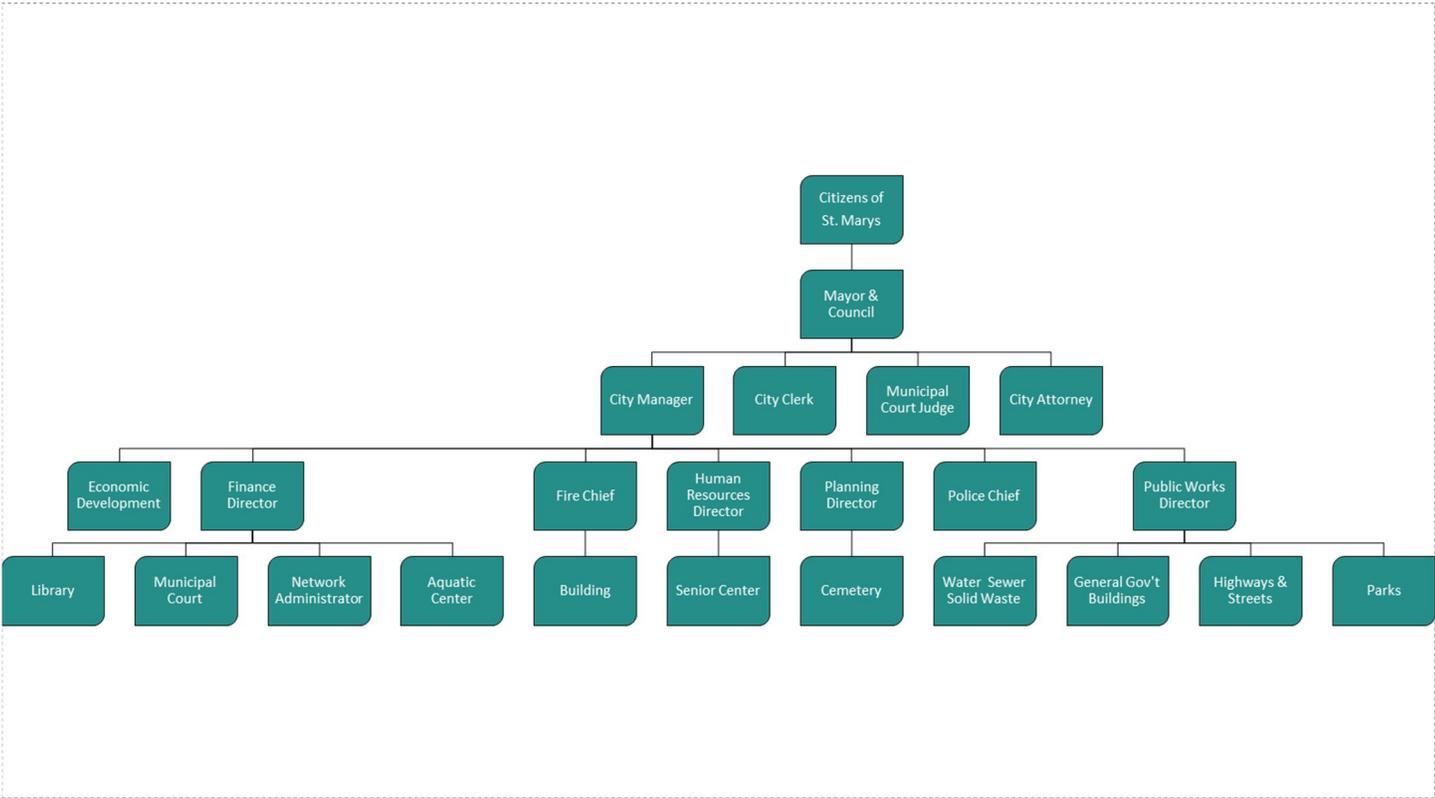


Oak Grove Cemetery, 1788

History at Rest



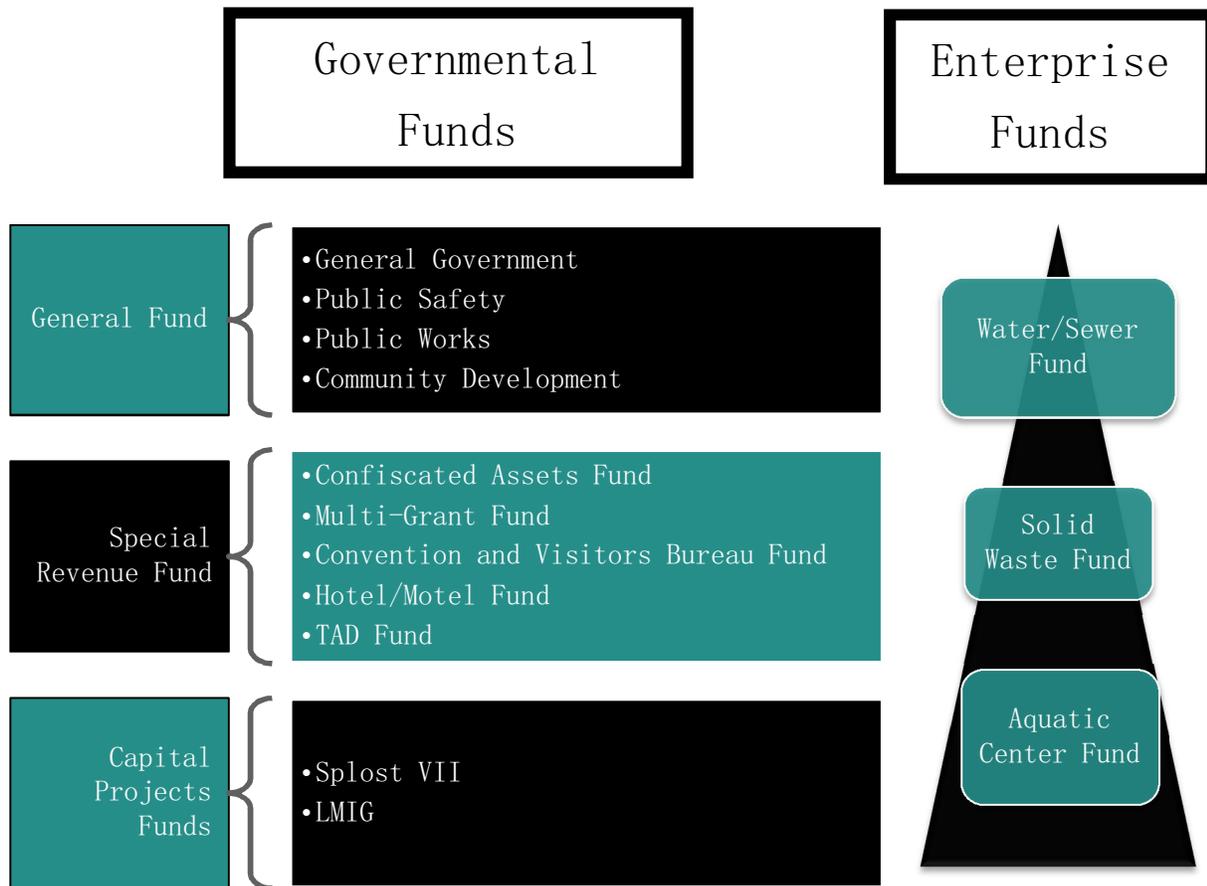
City of St. Marys  
Organizational Chart  
FY 2018



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 2018 City of St Marys Fund Structure



As noted in the chart “FY 2018 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
<b>Functions:</b>	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 TAD	SPLOST VII LMIG



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

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

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

The Capital Project Fund is established to account for financial resources used for the acquisition and/or construction of major capital projects. The City has two Capital Improvements Funds, SPLOST VII and the LMIG in FY2018.

- 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.



Waterfront Park  
Amphitheatre

## All Fund Types

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

### General Fund (Fund 100)

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

### Confiscated Assets Fund (Fund 210)

Confiscated Assets Fund has not been budgeted in FY 2018

### Multi-Grant Fund (Fund 251)

Multi-Grant Fund Summary of Revenues and Expenditures

### Tax Allocation District (270)

Tax Allocation District Fund Summary of Revenues and Expenditures

### Convention & Visitors Bureau Fund (275)

Convention & Visitors Bureau Fund Summary of Revenues and Expenditures

### Hotel/Motel Tax Fund (276)

Hotel/Motel Tax Fund Summary of Revenues and Expenditures

### SPLOST/Capital Improvements (320/335)

SPLOST/LMIG Capital Improvements Fund Summary of Revenues and Expenditures

### Water/Sewer Fund (505)

Water/Sewer Fund Summary of Revenues (by classification)  
Water/Sewer Fund Expenditures Summary (by function and department)  
Water/Sewer Fund Summary of Revenue Chart

Water/Sewer Fund Expenditures by Function Chart

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

Solid Waste Fund (540)

Solid Waste Fund Summary of Revenues and Expenditures

Aquatic Center Fund (555)

Aquatic Center Fund Summary of Revenues and Expenditures



## Personnel Position

### FTE Summary

	Actual FY 2016	Actual FY 2017	Actual FY 2018
<b>General Fund</b>			
Legislative			
City Clerk	1.000	1.000	1.000
Sub Total	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>
Executive			
Executive Assistant	1.000	1.000	1.000
City Manager	0.850	0.850	0.850
Sub Total	<u>1.850</u>	<u>1.850</u>	<u>1.850</u>
<i>Partially Budgeted in Other Funds</i>			
<b>Finance</b>			
Director of Finance	0.300	0.300	0.300
Assistant Finance Director	0.100	0.000	0.000
Accountant	0.450	0.450	0.450
Bookkeeper	0.400	0.400	0.400
Purchasing Agent	0.450	0.450	0.450
Jr. Accountant	0.100	0.100	0.100
Accounts Payable	0.400	0.400	0.400
Customer Service Representative	0.200	0.200	0.200
Sub Total	<u>2.400</u>	<u>2.300</u>	<u>2.300</u>
<i>Partially Budgeted in Other Funds</i>			
<b>Information Technology</b>			
Director	1.000	1.000	0.000
Systems Analyst	1.000	1.000	1.000
Sub Total	<u>2.000</u>	<u>2.000</u>	<u>1.000</u>
<b>Human Resources</b>			
Director	1.000	1.000	1.000
Staff Assistant	1.000	1.000	1.000
Sub Total	<u>2.000</u>	<u>2.000</u>	<u>2.000</u>
<b>Municipal Court</b>			
Court Administrator	1.000	1.000	1.000
Sub Total	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>

FTE Summary Continued

	Actual FY 2016	Actual FY 2017	Actual FY 2018
<b>Police</b>			
Police Chief	1.000	1.000	1.000
Lieutenant	3.000	3.000	3.000
Administrative Lieutenant	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000
Property & Evidence Technician	1.000	1.000	1.000
Police Sergeant	5.000	5.000	5.000
Police Corporal	6.000	6.000	6.000
Police Officer II	15.000	15.000	15.000
Police Records Technician	0.600	0.600	0.600
Sub Total	33.600	33.600	33.600
<b>Fire</b>			
Fire Chief	0.700	0.700	0.700
Assistant Chief	1.000	1.000	1.000
Fire Captain	1.000	1.000	1.000
Fire Lieutenant	5.000	5.000	9.000
Certified Fire Fighter	18.000	18.000	14.000
Sub Total	25.700	25.700	25.700
<b>Public Works</b>			
Public Works Director	0.3400	0.3400	0.3400
Engineer	1.0000	1.0000	1.0000
Administrative Assistant	0.5000	0.5000	0.5000
Construction Inspections	0.2500	0.2500	0.2500
Equipment Operator I	9.0000	9.0000	9.0000
Equipment Operator III	2.0000	2.0000	2.0000
Facilities Maintenance	1.5600	1.5600	1.5600
Inventory Control	0.3400	0.3400	0.3400
Mechanic Supervisor	0.3400	0.3400	0.3400
Mechanic II	0.3400	0.3400	0.3400
Senior Equipment Operator	0.2500	0.2500	0.2500
Supervisor	1.5000	1.5000	1.5000
Staff Assistant	0.6000	0.6000	0.6000
Sub Total	18.0200	18.0200	18.0200

*Partially Budgeted in Other Funds*

FTE Summary Continued

	Actual FY 2016	Actual FY 2017	Actual FY 2018
<b>Cemetery</b>			
Equipment Operator III	0.440	0.440	0.440
Assistant Finance Director	0.000	0.100	0.100
Building Inspector II	0.100	0.100	0.100
Sub Total	<u>0.590</u>	<u>0.640</u>	<u>0.640</u>
<b>Senior Center</b>			
Senior Center Coordinator	1.000	1.000	1.000
Senior Center Services Assistant	1.360	1.360	1.360
Sub Total	<u>2.360</u>	<u>2.360</u>	<u>2.360</u>
<b>Library</b>			
Library Director	1.000	1.000	1.000
Library Service Coordinator	1.000	1.000	1.000
Library Programs Specialist	1.000	1.000	1.000
Library Technician	2.000	2.000	2.000
Sub Total	<u>5.000</u>	<u>5.000</u>	<u>5.000</u>
<b>Building</b>			
Fire Chief	0.300	0.300	0.300
Planning and Building Assistant	0.500	0.500	0.500
Building Inspector II	0.900	0.900	0.900
Sub Total	<u>1.700</u>	<u>1.700</u>	<u>1.700</u>
<i>Partially Budgeted in Other Funds</i>			
<b>Planning</b>			
Planning Director	1.000	1.000	1.000
Asst. Planner	0.950	1.000	1.000
GIS/Planning Technician	0.000	0.000	1.000
Census Assistant	0.000	0.000	0.500
Planning and Building Assistant	0.500	0.500	0.500
Sub Total	<u>2.450</u>	<u>2.500</u>	<u>4.000</u>
<i>Partially Budgeted in Other Funds</i>			
<b>Code Enforcement</b>			
Code Compliance Officer	1.000	1.000	1.000
Sub Total	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>

FTE Summary Continued

	Actual FY 2016	Actual FY 2017	Actual FY 2018
Economic Development			
Main Street Director	1.000	1.000	1.000
Sub Total	1.000	1.000	1.000
Special Facilities			
Hostess	0.750	0.750	0.750
Sub Total	0.750	0.750	0.750
Total General Fund	102.42	102.42	102.92
Tourism			
Tourism Director *	0.000	0.000	0.000
Hostess	1.500	1.500	1.500
Sub Total	1.500	1.500	1.500
<i>*Contract position</i>			
Total Tourism Fund	1.500	1.500	1.500
Sewer			
City Manager	0.075	0.075	0.075
Public Works Director	0.330	0.330	0.330
Administrative Assistant	0.250	0.250	0.250
Construction Inspections	0.375	0.375	0.375
Equipment Operator I	3.000	3.000	3.000
Wastewater Plant Operator I	1.000	1.000	1.000
Wastewater Plant Operator II	2.000	2.000	2.000
Wastewater Maintenance Supervisor	1.000	1.000	1.000
Utility Superintendent	1.000	1.000	1.000
Operations Technician	2.000	2.000	2.000
Lift Station Technician	2.000	2.000	2.000
Inventory Control	0.330	0.330	0.330
Mechanic Supervisor	0.330	0.330	0.330
Mechanic II	0.330	0.330	0.330
Senior Equipment Operator	0.375	0.375	0.375
Supervisor	0.750	0.750	0.750
Staff Assistant	0.500	0.500	0.500

FTE Summary Continued

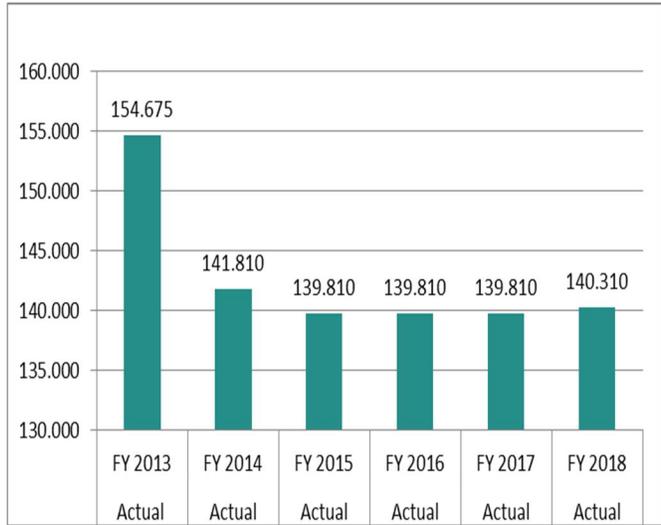
	Actual FY 2016	Actual FY 2017	Actual FY 2018
<b>Sewer</b>			
Director of Finance	0.250	0.250	0.250
Assistant Finance Director	0.425	0.425	0.425
Accountant	0.200	0.200	0.200
Bookkeeper	0.250	0.250	0.250
Purchasing Agent	0.250	0.250	0.250
Jr. Accountant	0.400	0.400	0.400
Accounts Payable	0.250	0.250	0.250
Fiscal Agent II	0.350	0.350	0.350
Accounts Receivable Clerk	0.375	0.375	0.375
Customer Service Representative	0.300	0.300	0.300
Sub Total	18.695	18.695	18.695
<i>Partially Budgeted in Other Funds</i>			
<b>Water</b>			
City Manager	0.075	0.075	0.075
Public Works Director	0.330	0.330	0.330
Administrative Assistant	0.250	0.250	0.250
Construction Inspections	0.375	0.375	0.375
Equipment Operator II	3.000	3.000	3.000
Equipment Operator III	1.000	1.000	1.000
Assistant Water Plant Operator	2.000	2.000	2.000
Meter Reader	2.000	2.000	2.000
Lead Meter Reader	1.000	1.000	1.000
Inventory Control	0.330	0.330	0.330
Mechanic Supervisor	0.330	0.330	0.330
Mechanic II	0.330	0.330	0.330
Senior Equipment Operator	0.375	0.375	0.375
Supervisor	0.750	0.750	0.750
Staff Assistant	0.500	0.500	0.500
Director of Finance	0.250	0.250	0.250
Assistant Finance Director	0.425	0.425	0.425
Accountant	0.200	0.200	0.200
Bookkeeper	0.250	0.250	0.250
Purchasing Agent	0.250	0.250	0.250
Jr. Accountant	0.400	0.400	0.400
Accounts Payable	0.250	0.250	0.250

FTE Summary Continued

	Actual FY 2016	Actual FY 2017	Actual FY 2018
Water			
Fiscal Agent II	0.350	0.350	0.350
Accounts Receivable Clerk	0.375	0.375	0.375
Customer Service Representative	0.300	0.300	0.300
Sub Total	<u>15.695</u>	<u>15.695</u>	<u>15.695</u>
<i>Partially Budgeted in Other Funds</i>			
Total Water/Sewer Fund	34.39	34.39	34.39
Solid Waste			
Director of Finance	0.200	0.200	0.200
Assistant Finance Director	0.050	0.050	0.050
Accountant	0.150	0.150	0.150
Bookkeeper	0.100	0.100	0.100
Purchasing Agent	0.050	0.050	0.050
Jr. Accountant	0.100	0.100	0.100
Fiscal Agent II	0.300	0.300	0.300
Accounts Receivable Clerk	0.250	0.250	0.250
Accounts Payable	0.100	0.100	0.100
Customer Service Representative	0.200	0.200	0.200
Sub Total	<u>1.500</u>	<u>1.500</u>	<u>1.500</u>
<i>Partially Budgeted in Other Funds</i>			
Total Solid Waste Fund	1.500	1.500	1.500
FTE Positions	<u>139.810</u>	<u>139.810</u>	<u>140.310</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 2018 approved budget, 140.310 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.



2018 Approved Budget Staffing Summary

With the changing world, the City is obligated to balance the need for providing quality service to its citizens while also maintaining expenditures. To accomplish this task in the FY 2018 budget, there were some changes that consisted of: a decrease of 1 full-time equivalent in IT Department, an increase of 1.5 full-time equivalents in Planning.



# Financial Summary

## SOURCES AND USES OF FUNDS

	Actual FY2016	Budget FY2017	Adopted FY2018
General Fund Revenues			
Property Taxes			
Real Property-Current Year	2,863,049	2,752,575	2,788,700
2014 & Pr Yrs Property Tax Collection	-	90,000	55,000
	2,863,049	2,842,575	2,843,700
Other Taxes			
Motor Vehicle/Mobile Home	494,148	490,350	477,300
Real Estate Transfer/Intangible Tax	79,661	69,000	76,500
Franchise Taxes	1,011,979	1,034,900	1,028,600
Local Option Sales and Use	1,795,049	1,900,000	1,750,000
Miscellaneous	1,433,982	1,251,900	1,352,000
	4,814,819	4,746,150	4,684,400
Licenses and Permits			
Licenses	230,870	232,290	239,500
Permits	239,686	190,310	257,250
	470,556	422,600	496,750
Charges for Services			
Miscellaneous	66,139	65,160	66,020
Recreation	15,569	14,676	12,800
	81,708	79,836	78,820
Fines & Forfeitures			
	302,847	282,537	289,290
Other Revenue			
Interest Earned	4,859	6,000	6,180
Contributions & Donations	3,586	2,100	100
Miscellaneous	1,659,206	1,136,490	2,276,678
	1,667,651	1,144,590	2,282,958
Interfund Transfers			
Operating Transfer In Multi Grant	100,116	101,250	392,333
	100,116	101,250	392,333
Sale of City Property/Loan Proceeds			
	-	-	-
<b>General Fund Revenues</b>	<b>10,300,746</b>	<b>9,619,538</b>	<b>11,068,251</b>
General Fund Appropriated Expenditures			
Personal Services	5,640,926	\$ 6,012,732	\$ 6,000,527
Services	980,080	\$ 1,062,118	\$ 1,228,384
Operating Supplies	1,164,568	\$ 1,248,244	\$ 1,196,273
Transfers out	20,015	\$ 12,000	\$ 55,100
Capital Cost	1,302,673	\$ 355,000	\$ 1,559,133
Other Cost	598,125	\$ 595,192	\$ 621,505
Contingency	-	\$ 100,000	\$ 100,000
Debt Service	17,175	\$ 234,252	\$ 307,329
<b>General Fund Expenditures</b>	<b>9,723,562</b>	<b>9,619,538</b>	<b>11,068,251</b>

## SOURCES AND USES OF FUNDS

	Actual FY2016	Budget FY2017	Adopted FY2018
Special Revenue Fund			
Multi-Grant Fund Revenue			
Grant Revenue	100,116	101,250	392,333
Interest Revenue	-	-	-
Multi-Grant Fund Revenue	100,116	101,250	392,333
Tax Allocation District			
Tax Revenue	-	-	12,000
Interest Revenue	-	-	-
Tax Allocation District Revenue	-	-	12,000
Tourism Fund			
Charges for Services	6,488	5,600	5,900
Miscellaneous Income	7,466	6,250	12,890
Operating Transfers	160,475	161,100	164,100
Tourism Fund Revenue	174,429	172,950	182,890
<b>Special Revenue Funds Revenues</b>	<b>274,545</b>	<b>274,200</b>	<b>587,223</b>
Special Revenue Fund Appropriated Expenditures			
Personal Services	31,313	38,920	26,817
Services	115,022	105,730	132,940
Operating Supplies	10,099	16,300	11,133
Transfers out	100,116	101,250	392,333
Capital Cost	-	-	-
Other Cost	12,000	12,000	24,000
<b>Special Revenue Funds Expenditures</b>	<b>268,550</b>	<b>274,200</b>	<b>587,223</b>
Capital Projects Fund			
SPLOST Fund			
Sales Tax Revenues VI	2,343,998	-	-
Sales Tax RevenuesVII	2,018,855	1,929,300	1,654,050
Interest	341	-	-
Fund Balance	-	-	-
SPLOST Fund Revenue	4,363,194	1,929,300	1,654,050
LMIG Capital Improvements			
Interest	114	150	150
LMIG Grant	256,064	150,000	205,000
Fund Balance T/F In	-	300,000	356,000
LMIG Capital Improvements	256,178	450,150	561,150
<b>Capital Project Funds Revenues</b>	<b>4,619,372</b>	<b>2,379,450</b>	<b>2,215,200</b>
Capital Projects Fund Appropriated Expenditures			
Capital Projects	4,031,536	2,379,450	2,215,200
<b>Capital Project Funds Expenditures</b>	<b>4,031,536</b>	<b>2,379,450</b>	<b>2,215,200</b>

## SOURCES AND USES OF FUNDS

	Actual FY2016	Budget FY2017	Adopted FY2018
Enterprise Funds			
Sewer/Water Fund Revenues			
Service Charges	284,252	311,605	315,848
Other/Misc. Revenue	3,964,756	2,780,529	2,433,078
Water Charges	2,904,338	2,844,037	2,876,032
Sewer Charges	2,741,631	2,702,053	2,742,584
Cap. Recovery Fees	484,363	520,197	528,000
<b>Sewer/Water Fund Revenue</b>	<b>10,379,340</b>	<b>9,158,421</b>	<b>8,895,542</b>
Sewer/Water Fund Appropriated Expenditures			
Personal Services	1,773,479	1,895,341	1,858,922
Services	686,694	813,546	868,456
Operating Supplies	1,007,999	1,053,380	1,190,330
Capital Cost	-	856,500	694,000
Other Cost	2,583,332	89,525	102,393
Debt Service	1,996,671	4,450,129	4,181,441
<b>Sewer/Water Expenditures</b>	<b>8,048,175</b>	<b>9,158,421</b>	<b>8,895,542</b>
Solid Waste Fund Revenues			
Other/Misc. Revenue	21,961	103,027	71,233
Refuse Charges	1,046,849	1,025,700	1,171,767
<b>Solid Waste Fund Revenues</b>	<b>1,068,810</b>	<b>1,128,727</b>	<b>1,243,000</b>
Solid Waste Fund Appropriated Expenditures			
Personal Services	84,205	85,462	79,775
Services	978,219	1,020,515	1,093,930
Operating Supplies	2,737	7,750	59,295
Other Cost	-	15,000	10,000
<b>Solid Waste Expenditures</b>	<b>1,065,161</b>	<b>1,128,727</b>	<b>1,243,000</b>
Aquatic Fund Revenues			
Service Charges	408,680	452,900	454,990
<b>Aquatic Fund Revenues</b>	<b>408,680</b>	<b>452,900</b>	<b>454,990</b>
Aquatic Fund Appropriated Expenditures			
Personal Services	-	-	-
Services	232,868	261,450	273,000
Operating Supplies	141,053	191,450	181,990
Other Cost	91,093	-	-
<b>Aquatic Fund Expenditures</b>	<b>465,014</b>	<b>452,900</b>	<b>454,990</b>

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## SOURCES AND USES OF FUNDS

	Actual FY2016	Budget FY2017	Adopted FY2018
Summary - All Funds			
Revenue			
Property Taxes	2,863,049	2,842,575	2,843,700
Other Taxes	9,177,672	6,675,450	6,338,450
Licenses & Permits	470,556	422,600	496,750
Charges for Service	7,958,309	7,941,928	8,173,941
Fines and Forfeits	302,847	282,537	289,290
Miscellaneous	6,278,719	4,848,146	6,322,075
<b>Total Revenue</b>	<b>27,051,152</b>	<b>23,013,236</b>	<b>24,464,206</b>
Appropriated Expenditures			
Personal Services	7,529,923	8,032,455	7,966,041
Services	2,992,883	3,263,359	3,596,710
Operating Supplies	2,326,456	2,517,124	2,639,021
Transfers out	120,131	113,250	447,433
Debt Service	2,013,846	4,684,381	4,488,770
Capital Projects	5,334,209	3,590,950	4,468,333
Contingency	-	100,000	100,000
Other Cost	3,284,550	711,717	757,898
<b>Total Expenditures</b>	<b>23,601,998</b>	<b>23,013,236</b>	<b>24,464,206</b>



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The chart shown on the following page is “The combined statement of budgeted revenues, expenditures and changes in fund balance” depicts which funds will utilize reserves in FY 2018.

The Funds that are utilizing an appropriation of fund balance or retained earnings for FY 2018 operations are:

- General Fund: \$1,336,000 - FY 2017 surplus to pay for marketing, one time purchases, capital cost (SHRIMP project) and debt retirement.
- LMIG Fund: \$356,000 - FY 2016/2017 grant funds to pay for road improvements.
- C & V Fund: \$5,040 - FY 2017 surplus to pay for marketing.
- Water/Sewer Fund: \$213,443 - reserves to pay for capital cost.
- Solid Waste: \$48,003 - reserves to pay for the capital cost



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All Government Types in FY 2018

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

	General Fund	Multi-Grant Fund	C & V Bureau Fund	Hotel/Motel Fund	TAD Fund	SPLST Fund	LMIG FUND	Water/Sewer Fund	Solid Waste Fund	Aquatic Fund	Total
<b>Resources</b>											
<b>Revenues</b>											
Property Taxes	\$ 2,843,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,843,700
Sales Taxes	1,750,000	0	0	0	0	0	0	0	0	0	1,750,000
SPLST	0	0	0	0	0	1,654,050	0	0	0	0	1,654,050
Excise Tax	2,934,400	0	0	109,000	0	0	0	0	0	0	3,043,400
Occp Tax/ Alcohol L	245,750	0	0	0	0	0	0	0	0	0	245,750
Inspections & Permi	216,000	0	0	0	0	0	0	0	0	0	216,000
Service Charges	101,020	0	0	0	0	0	0	315,848	0	454,990	871,858
Fines & Forfeitures	289,290	0	0	0	0	0	0	0	0	0	289,290
Other/Misc. Revenue	959,758	392,333	13,750	0	12,000	0	205,150	565,585	23,230	0	2,171,806
Water Charges	0	0	0	0	0	0	0	2,876,032	0	0	2,876,032
Sewer Charges	0	0	0	0	0	0	0	2,742,584	0	0	2,742,584
Cap. Recovery Fees	0	0	0	0	0	0	0	528,000	0	0	528,000
Refuse Charges	0	0	0	0	0	0	0	0	1,171,767	0	1,171,767
<b>Total Revenues</b>	<b>\$ 9,339,918</b>	<b>\$ 392,333</b>	<b>\$ 13,750</b>	<b>\$ 109,000</b>	<b>\$ 12,000</b>	<b>\$ 1,654,050</b>	<b>\$ 205,150</b>	<b>\$ 7,028,049</b>	<b>\$ 1,194,997</b>	<b>\$ 454,990</b>	<b>\$ 20,404,237</b>
<b>Operating Transfers In</b>											
General Fund	\$ 0	\$ 0	55,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,100
Multi Grant	392,333	0	0	0	0	0	0	0	0	0	\$ 392,333
SPLST	0	0	0	0	0	0	0	1,654,050	0	0	\$ 1,654,050
Hotel/Motel Tax	0	0	109,000	0	0	0	0	0	0	0	109,000
<b>Total Transfers In</b>	<b>\$ 392,333</b>	<b>\$ 0</b>	<b>\$ 164,100</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,654,050</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,210,483</b>
<b>TOTAL RESOURCES</b>	<b>\$ 9,732,251</b>	<b>\$ 392,333</b>	<b>\$ 177,850</b>	<b>\$ 109,000</b>	<b>\$ 12,000</b>	<b>\$ 1,654,050</b>	<b>\$ 205,150</b>	<b>\$ 8,682,099</b>	<b>\$ 1,194,997</b>	<b>\$ 454,990</b>	<b>\$ 22,614,720</b>
<b>Uses</b>											
<b>Expenditures</b>											
General Government	\$ 1,931,445	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,931,445
Public Safety	4,626,542	0	0	0	0	0	0	0	0	0	4,626,542
Public Works	3,001,323	0	0	0	0	0	561,150	0	0	0	3,562,473
Community Developme	1,082,595	0	0	0	12,000	0	0	0	0	0	1,094,595
Other Services	371,246	0	182,890	0	0	0	0	0	0	0	554,136
Sewer	0	0	0	0	0	0	0	2,585,633	0	0	2,585,633
Water	0	0	0	0	0	0	0	2,128,468	0	0	2,128,468
Water/Sewer Debt Sv.	0	0	0	0	0	0	0	4,181,441	0	0	4,181,441
Solid Waste	0	0	0	0	0	0	0	0	1,243,000	0	1,243,000
Recreation	0	0	0	0	0	0	0	0	0	454,990	454,990
<b>Total Expenditures</b>	<b>\$ 11,013,151</b>	<b>\$ 0</b>	<b>\$ 182,890</b>	<b>\$ 0</b>	<b>\$ 12,000</b>	<b>\$ 0</b>	<b>\$ 561,150</b>	<b>\$ 8,895,542</b>	<b>\$ 1,243,000</b>	<b>\$ 454,990</b>	<b>\$ 22,362,723</b>
<b>Operating Transfers Out</b>											
General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Multi Grant	0	392,333	0	0	0	0	0	0	0	0	\$ 392,333
Water Sewer	0	0	0	0	0	1,654,050	0	0	0	0	\$ 1,654,050
C & V Bureau	55,100	0	0	109,000	0	0	0	0	0	0	164,100
<b>Total Transfers Out</b>	<b>\$ 55,100</b>	<b>\$ 392,333</b>	<b>\$ 0</b>	<b>\$ 109,000</b>	<b>\$ -</b>	<b>\$ 1,654,050</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,210,483</b>
<b>TOTAL USES</b>	<b>\$ 11,068,251</b>	<b>\$ 392,333</b>	<b>\$ 182,890</b>	<b>\$ 109,000</b>	<b>\$ 12,000</b>	<b>\$ 1,654,050</b>	<b>\$ 561,150</b>	<b>\$ 8,895,542</b>	<b>\$ 1,243,000</b>	<b>\$ 454,990</b>	<b>\$ 24,573,206</b>
<b>Net Resources</b>	<b>\$ (1,336,000)</b>	<b>\$ 0</b>	<b>(\$ 5,040)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ (356,000)</b>	<b>\$ (213,443)</b>	<b>(\$ 48,003)</b>	<b>\$ 0</b>	<b>\$ (1,958,486)</b>
<b>Projected Beg Fund B</b>	<b>\$ 6,200,408</b>	<b>\$ 406,443</b>	<b>\$ 31,998</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 885,738</b>	<b>\$ 406,116</b>	<b>\$ 37,234,802</b>	<b>\$ 503,588</b>	<b>\$ 1,446,954</b>	<b>\$ 38,116,991</b>
<b>Ending Fund Balance</b>	<b>\$ 4,864,408</b>	<b>\$ 406,443</b>	<b>\$ 26,958</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 885,738</b>	<b>\$ 50,116</b>	<b>\$ 37,021,359</b>	<b>\$ 455,585</b>	<b>\$ 1,446,954</b>	<b>\$ 36,158,505</b>

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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 to improve the City’s downtown. The “Transfers Out” includes transfer to Special Revenue Tourism Fund to assist with operations.

Multi-Grant Fund

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

Tax Allocation District

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

Special Revenue Hotel/Motel

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

Special Purpose Local Option Sales Tax Fund

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

signals, sewer projects, water projects, debt retirement, equipment, and government facilities.

### LMIG Fund

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

### Water and Sewer Enterprise Fund

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

### Solid Waste Fund

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

### Aquatic Center Fund

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



St. Marys Aquatic Center

Employee Family Fun Night

## FY 2018 Fund Balance Summary

	Beginning FY 2017 Fund Balance	Anticipated Revenues	Anticipated Expense	Projected Change in Fund Balance	Estimated Ending FY 2018 Fund Balance
<u>Governmental Funds</u>					
General	\$ 6,200,408	\$ 9,732,251	\$ 11,068,251	\$ (1,336,000)	\$ 4,864,408
Multi-Grant	\$ 406,443	\$ 392,333	\$ 392,333	\$ -	\$ 406,443
TAD	\$ -	\$ 12,000	\$12,000	\$ -	\$ -
LMIG Fund	\$ 406,116	\$ 205,150	\$561,150	\$ (356,000)	\$ 50,116
C & V Bureau	\$ 31,998	\$ 177,850	\$ 182,890	\$ (5,040)	\$ 26,958
Hotel/Motel	\$ -	\$ 109,000	\$ 109,000	\$ -	\$ -
SPLOST	\$ 885,738	\$ 1,654,050	\$ 1,654,050	\$ -	\$ 885,738
Governmental Funds Total	\$ 7,930,703	\$ 12,282,634	\$ 13,979,674	\$ (1,697,040)	\$ 6,233,663

The Governmental Funds that are utilizing an appropriation of fund balance for FY 2018 operations are:

- General Fund: \$1,336,000 - FY 2017 surplus to pay for marketing, one time purchases, capital cost (SHRIMP project) and debt retirement.
- LMIG Fund: \$356,000 - FY 2016/2017 grant funds to pay for road improvements.
- C & V Fund: \$5,040 - FY 2017 surplus to pay for marketing.

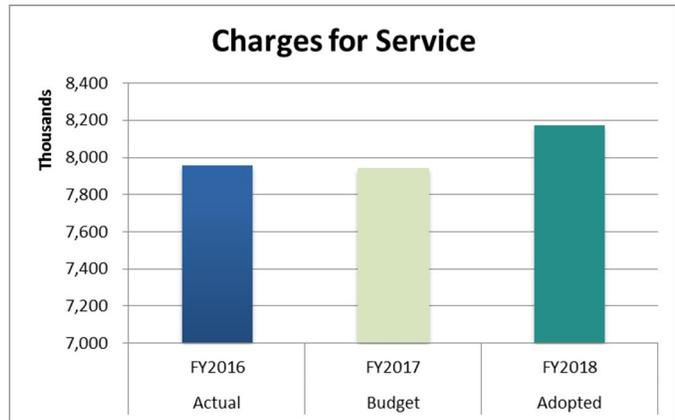
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## Revenue Analysis

### Charges for Services

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

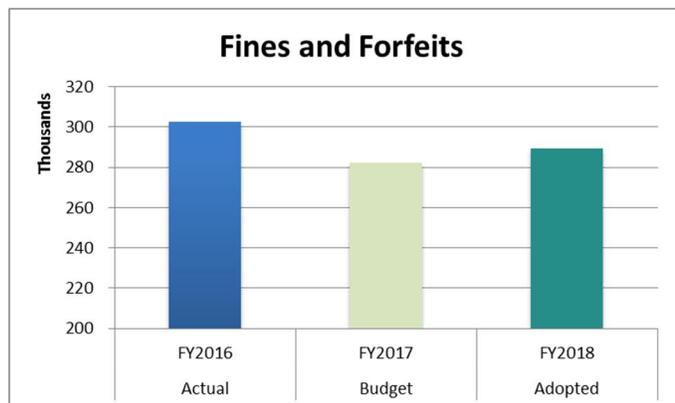
*Assumptions:* The charges for services have increased in FY 2018 over FY 2017 mainly in water and sewer fees due to new construction. The water and sewer charges are billed on a tiered rate structure to encourage conservation. This category of fees also includes construction fees, solid waste collections, tourism, and recreation.



### Fines and Forfeitures

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

*Assumptions:* There were a number of vacant police positions filled in the FY 2017 and the City has seen a slight increase in the collection of fines and forfeitures. Therefore, a slight increase has been budgeted for the FY 2018.



## Property Taxes

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

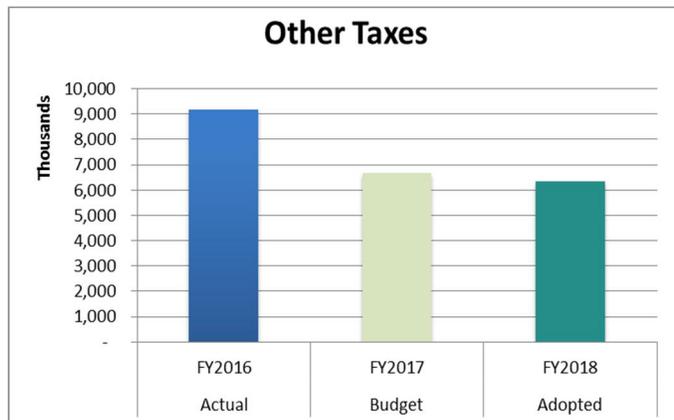
*Assumptions:* The City of St. Marys has budgeted to keep the millage rate for the General Fund at 6 mills which remains the same over last year. In FY 2017, the City digest saw a 2% increase and the City Council voted to keep the millage rate flat. The property taxes have been budgeted at the same level as FY 2017.



## Other Taxes

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

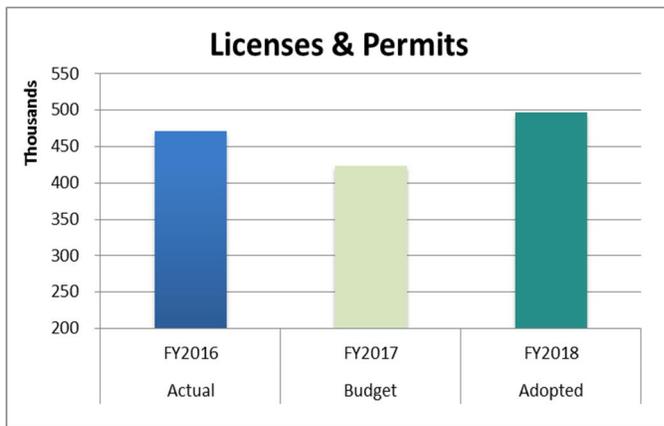
*Assumptions:* Franchise fees are expected to decrease slightly in FY 2018. The City saw a decrease in the Georgia Power Company franchise fees which is affected by the fuel decrease. Insurance premium tax has shown a slight increase in the last few years. LOST (Local Option Sales Tax) has shown a huge dip over the last several years due to the new legislation in fuel collection taxes. Therefore, the collection amount for FY 2018 has been decreased to be in line with collections over the last several years. SPLOST VII collections are being remitted to the City on a monthly basis. These funds will be used for



drainage, roads, streets, sidewalks, other sewer infrastructure, buildings and most importantly, bond debt retirement. Another dip that has been realized is SPLOST VII collection projections which are due to new legislation in fuel collection taxes.

### Licenses and Permits

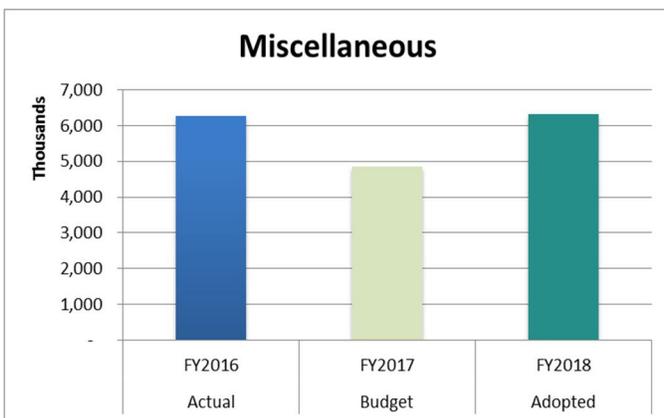
This category of revenue includes business and occupation licenses and construction permits.



*Assumptions:* The City saw an increase in building revenue over the past year. An increase has been projected in building permits to reflect the growth. Other revenues in this category that were budgeted are consistent with FY 2017: beer/wine licenses, business licenses, zoning fees, and sign permits.

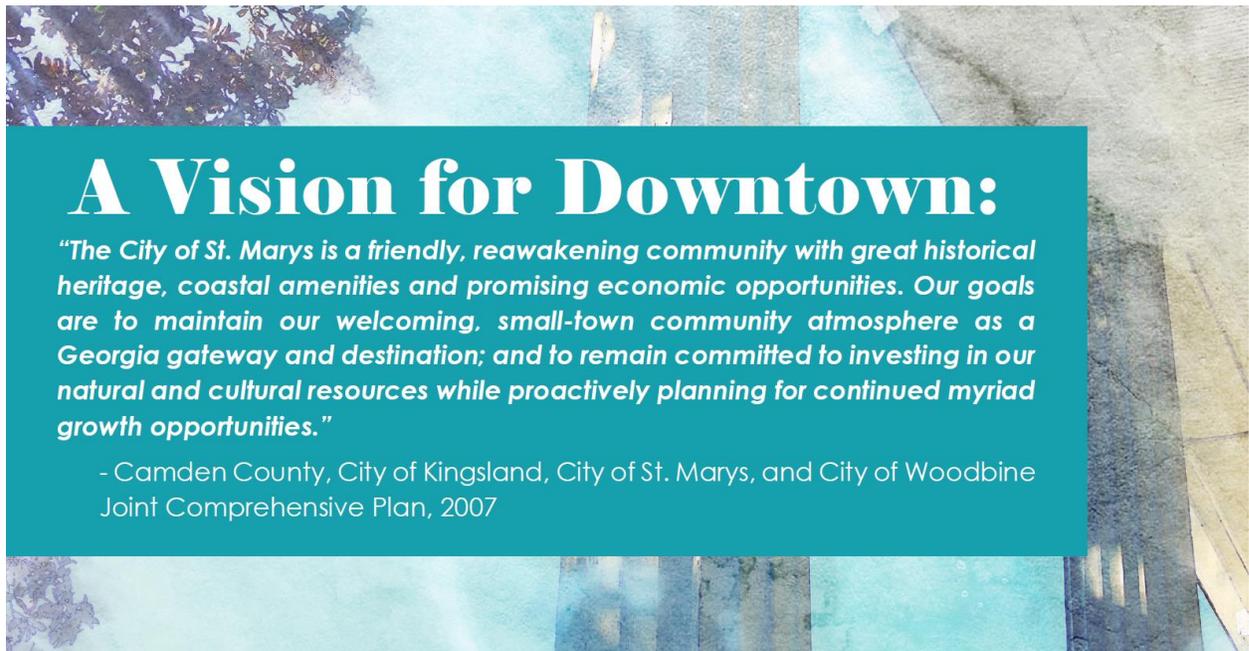
### Miscellaneous Revenue

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



*Assumptions:* The largest portion of this category is made up from the transfer to water/sewer (\$1.67M) from SPLOST VII for debt retirement coupled with the use of fund equity from the General Fund, LMIG grant, water/sewer and SPLOST VII funds to cover capital cost in FY 2018. Other miscellaneous revenues

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



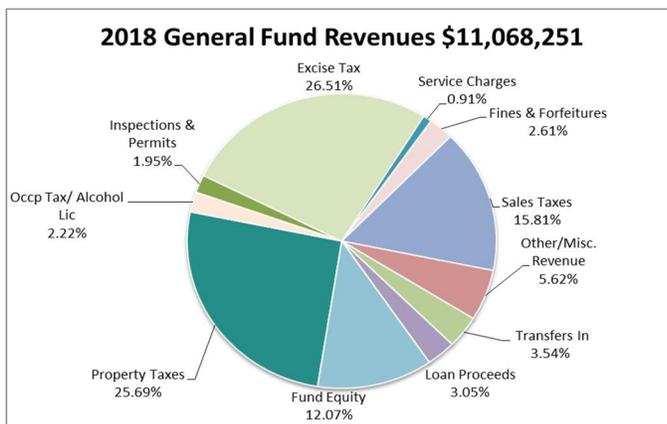
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## Revenue Summary

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

### General Fund

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



Property tax collections provide revenue for the General Fund for maintenance and operations. The millage rate is slated to be adopted at the same rate in FY 2018 as FY 2017. Property taxes account for 25.69% 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 27.91% of the General Fund revenue.

At the end of FY 2017, licenses and fees were exceeding the budgeted amount due to an increase in building; therefore, the FY 2018 amount was increased in the budget.

Traffic fines and citation fees have increased slightly due to collections in FY 2017.

It is expected that the gas, cable, telephone fees, and insurance premium tax will increase slightly in FY 2018. The LOST (Local Option Sales Tax) will decrease in FY 2018 to be more in line with collections in FY 2017.

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

#### Multi-Grant Fund

The Multi-Grant revenue has increased for FY 2018. The City has received a Section 319 grant that will be used downtown. These funds are reserved for specific purposes.

#### Special Revenue Hotel/Motel

The Convention and Visitors Bureau have seen the effects of the downturn in the economy; however, in FY 2017 there was an increase in revenue. It is anticipated that the level of revenue generated from the Hotel/Motel tax will increase and therefore an increase has been budgeted in FY 2018.

#### Special Purpose Local Option Sales Tax Fund

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

#### LMIG Capital Projects Fund

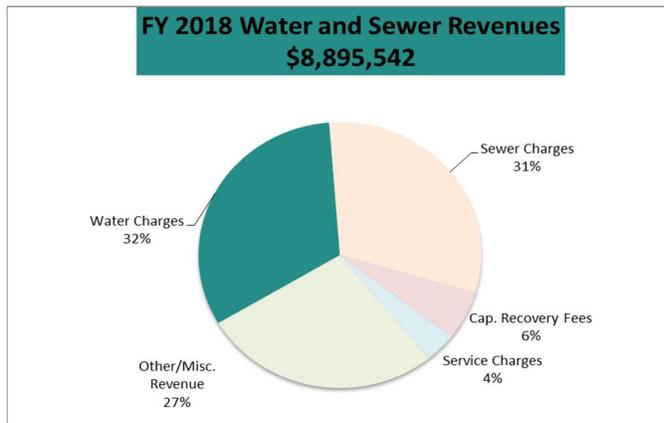
The revenues for the LMIG are from the Georgia Department of Transportation for Local Maintenance Improvement Grant which is allocated strictly for road projects.

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

## Revenue Summary Continued

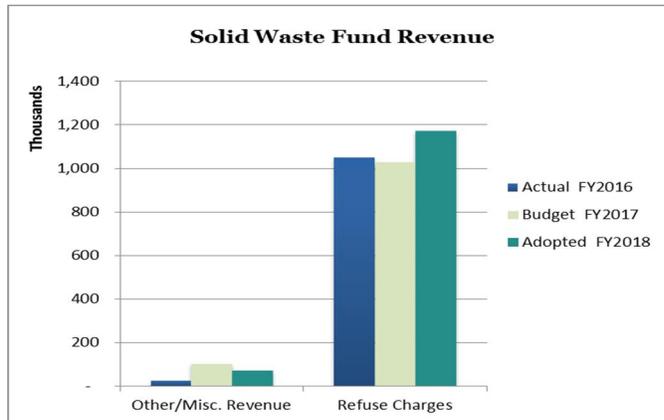
### Water and Sewer Enterprise Fund

The Water and Sewer revenues are projected to decrease due to the amount of fund equity use. The user fees have remained consistent over the past several years and are expected to remain in this movement for FY 2018.



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

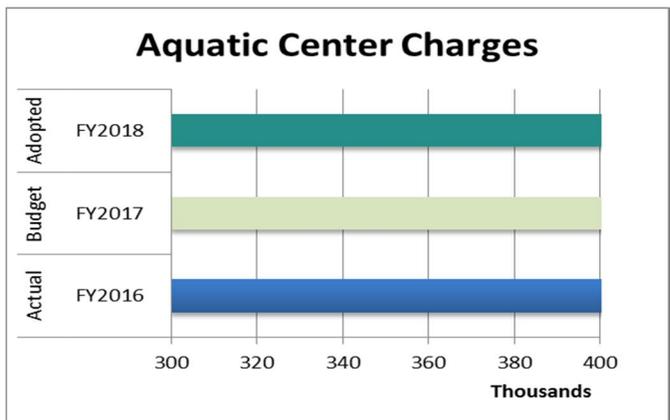
### Solid Waste Fund



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

### Aquatic Center Fund

The Aquatic Center Fund accounts for the operation of a small scale water park that provides enjoyment for young and old from many surrounding counties. The revenue for the Aquatic Center increased in FY 2017 and is



slated to increase again in FY 2018 due to higher usage of the water park. We believe this is a great destination for day trips.

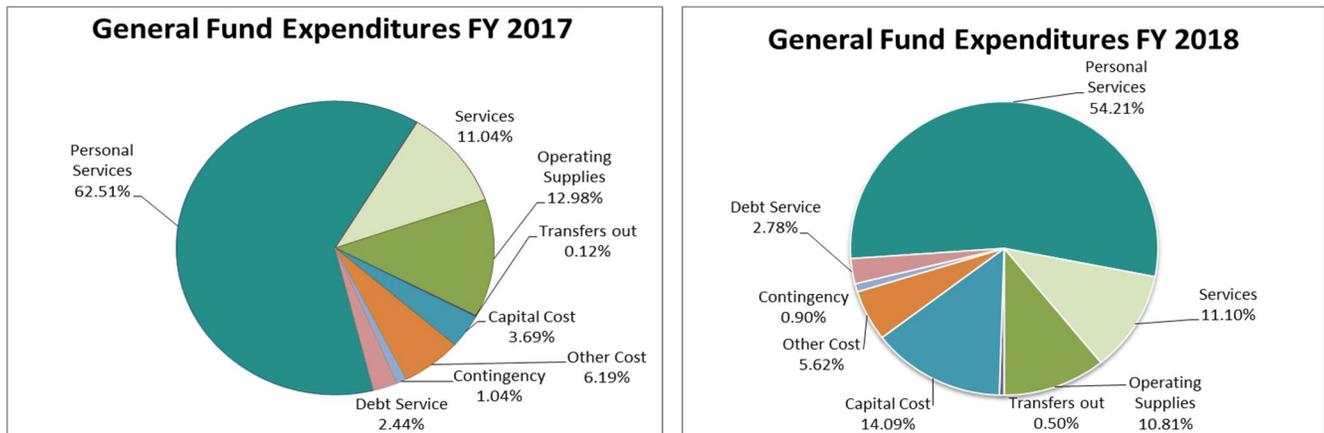
### Expenditure Summary

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

#### General Fund

The total FY 2018 Expenditure Budget for the General Fund increased approximately 15% over the FY 2017 Budget. The major increase was for the SHRIMP project approved for approximately \$1 million. Most other expenditures remained consistent with last year. The graph below displays the distribution of funds by function for FY 2017 and FY 2018.

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



#### Multi-Grant Fund

The Multi-Grant Fund is used to account for all City grants. The City has a Section 319 grant budgeted in FY 2018. These funds are reserved for specific purposes that aid in providing “Quality of Life” for St. Marys citizens.

## Expenditure Summary Continued

### Special Revenue Hotel/Motel

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



Tours available by the St Marys  
Convention and Visitor Bureau

### Special Purpose Local Option Sales Tax Fund

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

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## Expenditure Summary Continued

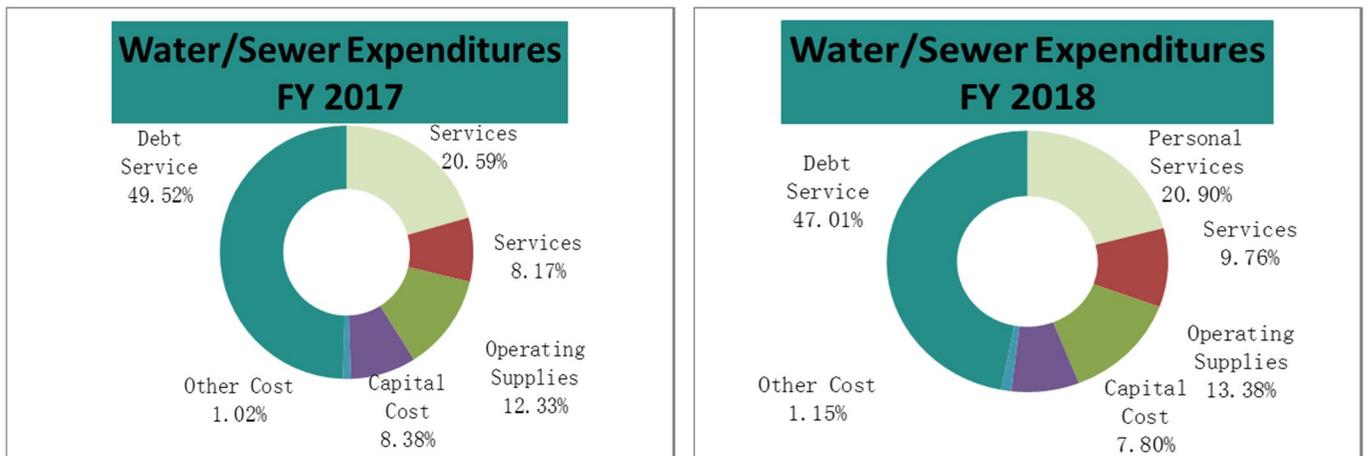
### LMIG Capital Projects Fund

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 2018 expenditures decreased approximately 3% over last year. This is due to a planned upgrade of infrastructure for a sewer line that was completed in FY 2017.

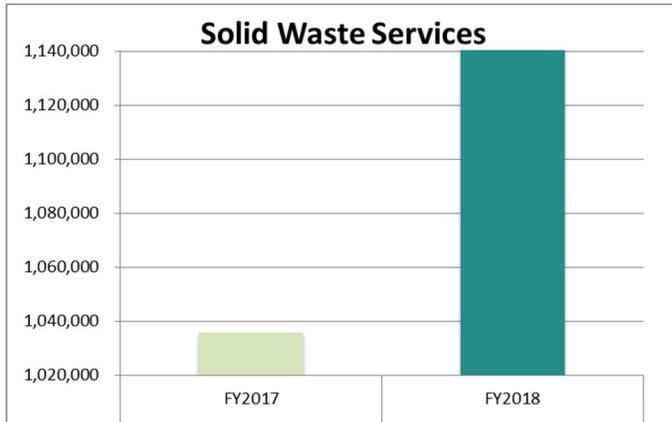
Also, SPLOST VII was voted in by citizens to help provide for debt expense and other capital infrastructure needs this year. By using SPLOST funds, the City will be able to alleviate passing the cost on to its citizens.



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

## Expenditure Summary Continued

### Solid Waste Fund



The Operating Budget for the Solid Waste Fund increased by 20%.

This is due to an increase in landfill and contract fees. Also, the city budgeted to update trash containers for the downtown area. All other cost remained consistent with FY 2017.

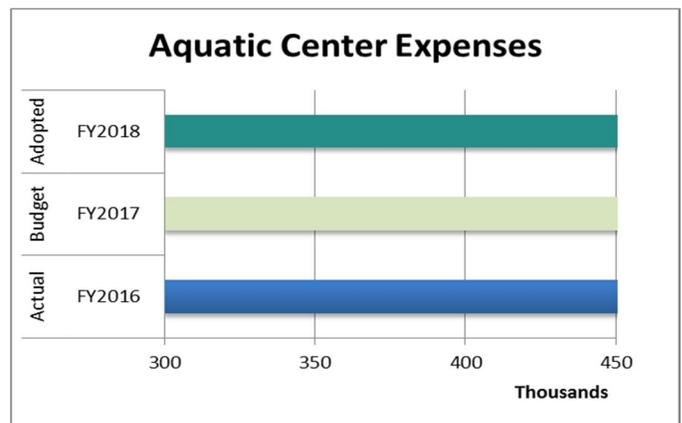
The Operating Budget is not a requirement of state law; however, it is a balanced budget that serves as a management tool.

### Aquatic Center Fund

The Operating Budget for the Aquatic Center Fund represents a slight increase in expenditures from the previous year of .5%. This is due to the increase in usage and the amount of retail items that are purchased that will be recouped in revenue.

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

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



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Aggregate Debt Service

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

*General Government*

Long Term Debt - The City of St. Marys authorizes the issuance of debt financing which is used to provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues. As of June 30, 2017, the City's governmental activities issued new debt for capital equipment. The City plans to issue additional debt in FY 2018.

*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 2016 tax digest, the assessed value of taxable property in St. Marys was \$519,655,275. St. Marys' long-term obligations payable could not exceed \$50,441,257 (or 10% of the assessed value).

Gross Tax Digest.....	\$ 524,266,827
Less M & O Exemptions.....	\$ (15,242,710)
Net M & O.....	\$ 509,024,117
Debt Limit (10% of Net M & O).....	\$ 50,902,412
Less Amount of Debt Outstanding.....	
Bonds, Applicable to Debt Limit.....	\$ 38,270,000
Legal Debt Margin.....	\$ 12,632,412

*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.

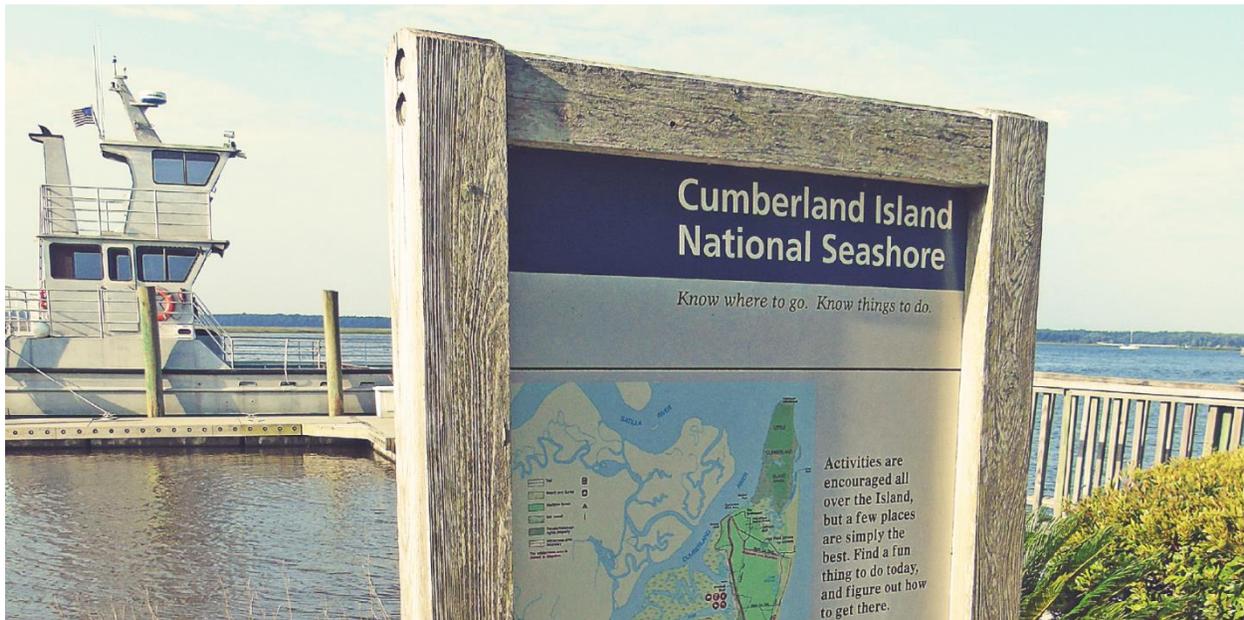
During the year 1992, the City issued revenue bonds for the purpose of refunding and providing for payment and redemption of certain refundable,

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, 2017 was \$795,000.

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 2010 bonds were refinanced on June 1, 2017 to lower the interest rate. The new 2017 bond principal balance is \$38,270,000.

The City currently has 3 outstanding GEFA loans which are being used to provide needed capital equipment and infrastructure improvements. The City does plan to issue a new GEFA loan for its clear well project in FY 2018.

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



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## AGGREGATE DEBT SERVICE

General Fund													
Original Loan Maturities for F/Y/E June 30	(GF)		(GF)		(GF)		(GF)		BB&T - POLICE (GF)			WORKS (GF)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
	\$1,020,000		\$72,708		\$68,279		\$28,000		\$36,321		\$57,000		
2017	\$138,534	\$20,821	\$23,605	\$1,722	\$22,828	\$597	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018	\$139,568	\$17,787	\$24,288	\$1,036	\$19,354	\$167	\$9,071	\$675	\$11,767	\$876	\$18,466	\$1,375	
2019	\$142,670	\$14,686	\$22,879	\$330			\$9,331	\$415	\$12,104	\$539	\$18,995	\$845	
2020	\$145,840	\$11,215					\$9,598	\$146	\$12,451	\$192	\$19,540	\$301	
2021	\$149,081	\$7,674											
2022	\$152,395	\$4,961											
2023	\$142,668	\$1,574											
2024													
2025													
2026													
2027													
2028													
2029													
2030													
2031													
2032													
2033													
	\$1,008,757	\$78,718	\$70,772	\$3,088	\$42,182	\$764	\$28,000	\$1,238	\$36,321	\$1,608	\$57,000	\$2,521	



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## AGGREGATE DEBT SERVICE

Water-Sewer Debt										
Original Loan	(WS)		(WS)		BB&T - SEWER		BB&T - WATER		GEFA CWS-00-017P (WS)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	\$49,118		\$19,472		\$69,997		\$26,448		\$4,550,164	
Maturities for F/Y/E June 30										
2018	\$16,407	\$700	\$6,510	\$170	\$22,676	\$1,688	\$8,568	\$638	\$278,872	\$54,541
2019	\$16,469	\$223	\$5,520	\$48	\$23,326	\$1,038	\$8,814	\$392	\$287,282	\$46,131
2020					\$23,995	\$369	\$9,066	\$140	\$296,187	\$37,256
2021									\$305,101	\$28,313
2022									\$314,380	\$19,033
2023									\$323,930	\$9,484
2024									\$139,160	\$1,056
2025										
2026										
2027										
2028										
2029										
2030										
2031										
2032										
2033										
2034										
2035										
2036										
2037										
2038										
	\$31,866	\$923	\$12,030	\$218	\$69,997	\$3,096	\$26,448	\$1,170	\$1,944,882	\$196,813

Water-Sewer Debt Continued										
Original Loan	GEFA 2010L26WQ (WS)		GEFA CW15024		2017 Bond (WS)		88 & 92 Bond (WS)			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	\$924,154		\$404,446		\$38,335,000		\$4,770,000			
Maturities for F/Y/E June 30										
2018	\$37,065	\$29,032	\$16,674	\$4,305	\$265,000	\$1,044,968	\$385,000	\$36,905		
2019	\$38,502	\$27,595	\$18,351	\$4,135	\$1,930,000	\$1,014,896	\$410,000	\$12,556		
2020	\$39,995	\$26,102	\$18,552	\$3,934	\$1,960,000	\$961,653				
2021	\$41,545	\$24,552	\$18,786	\$3,730	\$2,550,000	\$899,816				
2022	\$43,156	\$22,941	\$18,991	\$3,524	\$2,475,000	\$830,974				
2023	\$44,829	\$21,268	\$19,199	\$3,316	\$2,400,000	\$764,156				
2024	\$46,568	\$19,529	\$19,410	\$3,106	\$2,445,000	\$697,810				
2025	\$48,373	\$19,724	\$19,622	\$2,893	\$2,495,000	\$630,132				
2026	\$50,269	\$18,828	\$19,837	\$2,678	\$2,545,000	\$561,084				
2027	\$52,197	\$18,900	\$20,055	\$2,461	\$2,595,000	\$490,666				
2028	\$54,221	\$11,876	\$20,274	\$2,241	\$2,645,000	\$418,878				
2029	\$56,323	\$9,774	\$20,496	\$2,019	\$2,690,000	\$345,758				
2030	\$58,507	\$7,590	\$20,721	\$1,795	\$2,745,000	\$271,329				
2031	\$60,775	\$5,322	\$20,948	\$1,568	\$2,795,000	\$195,431				
2032	\$63,132	\$2,955	\$21,177	\$1,338	\$2,840,000	\$118,231				
2033	\$43,442	\$623	\$21,409	\$1,106	\$2,895,000	\$39,662				
2034			\$21,644	\$872						
2035			\$21,881	\$635						
2036			\$22,121	\$395						
2037			\$22,363	\$153						
2038			\$1,874	\$2						
	\$776,898	\$258,622	\$404,446	\$46,207	\$38,270,000	\$9,255,504	\$795,000	\$49,461		

### Five Year Principal and Interest

City of St. Marys Debt			
Year Ending	Principal	Interest	Total
2018	\$2,959,796	\$1,128,931	\$4,088,727
2019	\$2,553,773	\$1,046,269	\$3,600,042
2020	\$3,102,861	\$968,266	\$4,071,126
2021	\$3,000,609	\$884,146	\$3,884,755
2022	\$2,940,353	\$803,214	\$3,743,567

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## Long-Range Financial Planning

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

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

These quality of life aspects include:

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

It is important to ensure that recurring revenues and expenses are aligned. Council made the hard decision this year to maintain the millage rate to help provide needed tax revenues to pay for debt service in the General Fund. For FY 2018 and future years, the additional taxes will ensure the City will be able to purchase vehicles, equipment and provided infrastructure to ensure the quality of life aspects are met. The City has completed two tax lien sales. This will be an ongoing event once a year to ensure revenues are available to support the needs of the City.

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

Due to changes in the landfill fees and an increase in contracted service for solid waste pick up, the Solid Waste Fund had to increase its rates. Also,

allocated reserves have been budgeted to pay for new trash and recycling receptacles downtown for beautification and increase recycling. The City outsourced Solid Waste services. The City has no plans for capital expenditures in this fund.

Diversity in economic development is a major key to the City's future. Bringing in businesses will supply revenues to all three funds through taxes, fees, and user fees. Along with pushing economic development, the City has set aside funds in FY 2018 and future years to market the City.

The City is currently working on a master plan to help guide the future. Council and Management will review this plan to ensure they are moving in the right direction for the future and to discuss allocation of resources for the next five years. Again this year, specific projects will be a top discussion to ensure we are meeting our long-range planning.

#### Three Year Budget

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

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

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City of St. Marys Projections				
General Fund	FY 2017	FY 2018	FY 2019	FY 2020
<b>Revenues:</b>	9,126,883	9,732,251	9,188,296	9,278,726
<b>Expenditures by Division:</b>				
Legislative	326,617	271,687	284,630	268,180
Executive	348,904	388,112	354,163	354,576
Finance	901,502	942,903	922,726	935,764
IT	176,779	243,367	212,737	215,191
Human Resources	151,285	140,476	159,523	163,963
General Government Buildings	219,900	170,100	167,418	168,364
Municipal Court	181,673	189,839	189,540	193,521
Police - Public Safety	2,315,652	2,461,371	2,475,367	2,603,755
Fire - Public Safety	1,884,507	1,975,332	2,130,570	2,137,549
Public Works	1,373,947	1,299,990	1,361,989	1,386,139
Highway & Streets	580,000	1,457,333	509,568	511,955
Cemetery	101,324	106,519	105,346	106,420
Senior Citizens Center	133,645	134,205	137,111	139,082
Parks	57,900	73,900	66,900	66,900
Library	324,701	313,919	337,297	341,905
Building	119,716	155,862	133,683	136,065
Planning & Zoning	214,792	275,678	270,953	254,616
Code Enforcement	63,818	95,406	65,577	66,551
Economic Development	105,548	107,525	143,052	145,386
Airport	5,000	33,000	6,000	6,000
Special Facilities	32,328	231,727	33,830	34,609
<b>Total Expenditures</b>	<b>9,619,538</b>	<b>11,068,251</b>	<b>10,067,978</b>	<b>10,236,490</b>
<b>Fund Equity</b>	<b>492,655</b>	<b>1,336,000</b>	<b>879,683</b>	<b>957,765</b>
<b>SPLOST VII</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
Revenues:	2,050,000	1,654,050	-	2,050,000
Expenditures:	2,050,000	1,654,050	-	2,050,000
<b>Fund Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water/Sewer Fund</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>Revenues:</b>	8,718,192	8,682,099	8,216,693	8,282,123
<b>Expenditures by Division:</b>				
Sewer	2,949,967	2,585,633	2,658,624	2,526,222
Water	1,758,325	2,128,468	1,968,385	1,891,056
Debt Service	4,450,129	4,181,411	4,405,871	4,388,309
<b>Total Expenditures</b>	<b>9,158,421</b>	<b>8,895,512</b>	<b>9,032,880</b>	<b>8,805,587</b>
<b>Fund Equity</b>	<b>440,229</b>	<b>213,413</b>	<b>816,188</b>	<b>523,464</b>
<b>Solid Waste Fund</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
Revenues:	1,048,700	1,194,997	1,069,779	1,080,477
Expenditures:	1,128,727	1,243,000	1,157,710	1,175,486
<b>Fund Equity</b>	<b>80,027</b>	<b>48,003</b>	<b>87,931</b>	<b>95,010</b>

# Governmental Funds

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## General Fund

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

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SUMMARIZED OPERATING BUDGET FY 2018

**St. Marys General Fund Revenues**

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
<b>Property Taxes</b>				
Real Property-Current Year	31.1100	2,704,564	2,750,000	2,788,700
Overpayments/Adjust Taxes	31.1190	28	0	0
2009 & Prior Years Property Tax Collectic	31.1208	0	90,000	55,000
		2,704,592	2,840,000	2,843,700
<b>Personal Property Taxes</b>				
Motor Vehicle	31.1310	518,471	485,000	468,000
Mobile Home	31.1320	5,491	5,350	5,500
Railroad Tax	31.1391	2,712	2,575	3,800
		526,674	492,925	477,300
<b>Real Estate Transfer Tax</b>				
Real Estate Transfer Tax	31.1600	20,370	17,500	18,500
Recording Intangible Tax	31.1610	44,785	51,500	58,000
		65,155	69,000	76,500
<b>Franchise Taxes</b>				
Georgia Power	31.1710	702,010	715,850	695,000
Okefenokee Electric	31.1711	55,255	55,000	53,000
Gas Franchise	31.1730	34,843	25,750	22,000
Cable TV Franchise	31.1750	168,016	113,300	116,600
Telephone Franchise	31.1760	110,422	125,000	142,000
		1,070,546	1,034,900	1,028,600
<b>Sales &amp; Use Taxes</b>				
Local Option Sales and Use	31.3100	1,916,715	1,900,000	1,750,000
Alcoholic Beverage Excise	31.4200	230,452	236,900	245,000
Insurance Premiums	31.6200	923,687	980,000	1,065,000
Financial Institutions	31.6300	33,177	35,000	42,000
		3,104,031	3,151,900	3,102,000
<b>Penalties &amp; Interest</b>				
Penalty and Interest on Delinquent Taxes	31.9100	120,971	60,000	40,000
GTS Collection Fees	31.9900	12,072	5,000	15,000
		133,043	65,000	55,000
<b>Licenses and Permits</b>				
Beer & Wine License	32.1100	75,057	85,000	85,000
General Business License	32.1200	126,100	123,600	130,000
Business License Insurance	32.1220	23,052	23,690	24,500
Building Permits	32.2100	124,955	150,000	206,000
Zoning Fees	32.2210	9,193	10,000	10,000
Land Disturbing Permits	32.2211	656	0	250
Sign Permits	32.2230	1,620	2,060	3,000
Foreclosure Registry Fee	32.2230	0	2,500	3,000
		360,633	396,850	461,750

## St. Marys General Fund Revenues

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
<b>Regulatory Fees</b>				
Plan Review Fees	32.3910	24,550	25,750	35,000
		24,550	25,750	35,000
<b>Charges for Services</b>				
Copies Sold - Admin	34.1700	11,729	12,500	12,000
Copies Sold - Police Dept	34.1705	5,308	5,150	5,150
Copies Sold - Library	34.1710	3,682	4,120	4,500
Copies Sold - Planning & Building	34.1715	119	155	150
Qualifying Fees	34.1910	1,350	2,000	0
Special Fire Hazmat Services	34.2200	997	515	500
NSF Fees	34.4212	30	120	120
		23,215	24,560	22,420
<b>Culture &amp; Recreation</b>				
Retail Sales - Orange Hall	34.7200	60	50	300
Tours - Orange Hall	34.7205	8,502	8,240	6,000
Program Income - Senior Center	34.7500	6,352	6,386	6,500
		14,914	14,676	12,800
<b>Other Charges for Services</b>				
Cemetery Fees	34.9100	35,823	37,000	38,000
Administrative Fees - Tourism	34.9900	3,600	3,600	3,600
Administrative Fees - SPLOST	34.9910	7,979	0	0
Administrative Fees - CC Fees	34.9920	0	0	2,000
		47,402	40,600	43,600
<b>Fines &amp; Forfeitures</b>				
Court Fines Base	35.1170	173,372	206,000	208,000
Court Fines Fees	35.1171	55,617	54,487	65,065
Court Fines - DUI Victims	35.1172	2,440	2,500	2,575
Brain & Spinal Fund	35.1178	2,105	2,500	1,500
Probation Fees	35.1179	904	1,000	1,000
Traffic Citation Fees	35.1180	6,650	10,000	6,000
Library Fines/Collections	35.1300	4,924	5,000	5,000
Penalty/Late Charge - Police	35.1400	150	50	50
Court Contempt Fees	35.1402	3,795	1,000	100
		249,957	282,537	289,290
<b>Investment Income</b>				
Interest Earned	36.1000	8,007	6,000	6,180
		8,007	6,000	6,180
<b>Contributions &amp; Donations</b>				
Orange Hall Donations	37.2000	2,145	100	100
History Tour Donations	37.2005	17,680	2,000	0
		19,825	2,100	100

## St. Marys General Fund Revenues

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Miscellaneous				
Fund Equity	38.0001	0	492,655	1,336,000
Rental Income	38.1000	362,522	350,000	362,000
Special Events Rental	38.1010	7,600	10,000	10,500
Miscellaneous Income	38.9010	136,659	35,000	93,678
Dilapidated Structures	38.9017	0	0	5,000
Shared Services - Board of Education	30.9028	42,340	45,835	42,000
Shared Services - Department of Trans.	38.9031	2,413	0	0
Shared Services - Hospital Authority	38.9032	30,000	30,000	30,000
		581,534	963,490	1,879,178
Interfund Transfers				
Operating Transfer In Multi Grant	39.1200	8,618	101,250	392,333
		8,618	101,250	392,333
Other Proceeds				
Sale of City Property	39.2200	12,962	5,000	12,500
Loans	39.3010	0	103,000	330,000
		12,962	108,000	342,500
<b>Total Revenues</b>		<b>8,955,658</b>	<b>9,619,538</b>	<b>11,068,251</b>

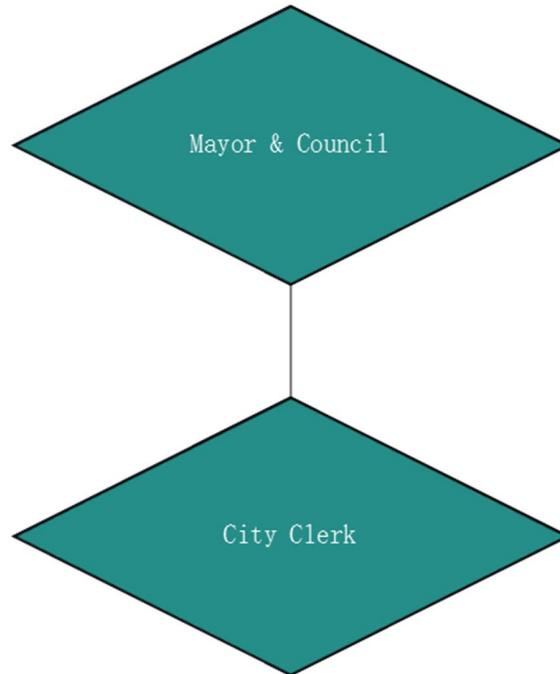


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## General Fund Expenditures

	Actual FY2016	Budget FY2017	Adopted FY2018
<b>General Government</b>			
Legislative	\$ 268,117	\$ 326,617	\$ 271,687
Executive	302,148	348,904	\$ 388,112
Finance	812,289	901,502	\$ 942,903
Information Technology	174,978	176,779	\$ 243,367
Human Resources	141,544	151,284	\$ 140,476
<b>Total General Government</b>	- 1,699,076	1,777,003	1,986,545
<b>Public Safety</b>			
Municipal Court	165,598	181,673	189,839
Police	2,025,413	2,315,652	2,461,371
Fire	1,707,057	1,884,507	1,975,332
<b>Total Public Safety</b>	3,898,068	4,289,082	4,626,542
<b>Public Works</b>			
Public Works Administration	1,248,344	1,373,947	1,299,990
General Governmental Buildings	158,722	219,900	170,100
Parks	111,609	57,900	73,900
Highway and Streets	346,999	580,000	1,457,333
<b>Total Public Works</b>	1,865,674	1,843,891	3,001,323
<b>Community Development</b>			
Library	294,773	324,701	313,919
Planning & Zoning	163,037	214,792	275,678
Code Enforcement	61,908	63,818	95,406
Building	112,658	119,716	155,862
Senior Citizens Center	129,907	133,646	134,205
Economic Development	46,967	105,548	107,525
<b>Total Community Development</b>	809,250	888,956	1,082,595
<b>Other Services</b>			
Airport	7,298	5,000	33,000
Cemetery	64,615	101,324	106,519
Special Facilities	28,223	32,328	231,727
<b>Total Other Services</b>	100,136	106,823	371,246
<b>Total General Fund</b>	\$ -	<b>\$ 8,372,204</b>	<b>\$ 8,905,755</b>
<b>Beginning Fund Balance</b>		<b>\$ 6,115,881</b>	<b>\$ 6,200,408</b>
<b>Increase/(Decrease) Fund Balance</b>		<b>577,182</b>	<b>-492,655</b>
<b>Ending Fund Balance</b>		<b>\$ 6,693,063</b>	<b>\$ 4,864,408</b>

Legislative Department Organizational Chart FY 2018



## Legislative

### Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2016	2017	2018
<b>Outcome Measures</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Goal</b>
1. Percentage of open record requests resubmitted due to inaccurate or incomplete information provided.	0%	0% / 0%	0%
<b>Efficiency/Effectiveness Indicators</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Goal</b>
1. Percent of open records requests accurately responded to within legal time frame.	100%	100% / 100%	100%
2. Percent of agenda packets provided to City Council on time.	40%	100% / 40%	100%
3. Percent of minutes prepared for City Council Meetings without errors of fact.	100%	100% / 100%	100%
4. Total number of employees per 1,000 residents.	0.17	0.17 / 0.17	0.17
5. Departmental expenditures per capita.	\$17.30	\$19.07/\$19.85	\$15.87
6. Departmental expenditures as a percent of the General Fund.	3.00%	3.3%/3.5%	3.0%
<b>Workload/Service Level Indicators</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Goal</b>
1. Total number of employees.	1	1/1	1
2. Number of City Council Meetings held.	28	24/23	24

Legislative			
Performance Measures	2016	2017	2018
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of sets of minutes prepared.	31	27/23	24
4. Number of liquor licenses processed.	54	47/45	45
5. Dollar value of liquor license processed.	\$84,315	\$79,475/\$83,495	\$85,000
6. Total number of open records processed for the year.	903	820/N/A	820

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## Legislative Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	43,992	49,001	49,234
Legislative salaries	51.1115	70,850	65,400	65,400
Overtime	51.1300	8,030	4,000	4,000
Group Life Insurance	51.2110	141	141	88
FICA contributions (employer)	51.2200	9,043	9,058	9,076
Retirement contributions (employer)	51.2400	4,952	4,736	4,746
Workers' compensation	51.2700	266	281	362
		137,274	132,617	132,906
Purchased/Contracted Services				
Other purchased services	52.1240	75,045	60,000	10,000
Office equipment maintenance	52.2203	4,700	4,600	5,481
Public official liability	52.3150	12,675	13,000	13,800
Telephone	52.3210	3,146	3,700	3,700
Postage	52.3220	217	200	200
Advertising	52.3300	2,213	2,000	2,000
Marketing	52.3310	27,086	37,000	40,000
Printing and binding	52.3400	208	250	250
Travel	52.3500	8,512	12,000	12,000
Dues and fees	52.3600	413	700	700
Education and training	52.3700	5,429	7,000	7,000
		139,644	140,450	95,131

## Legislative Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Office supplies	53.1110	403	300	300
Computer supplies	53.1120	1,051	750	750
Copier supplies	53.1130	2,407	2,600	2,700
Miscellaneous supplies	53.1140	3,412	1,700	1,700
Small equipment	53.1600	1,612	1,000	1,000
Codification	53.1791	885	12,000	10,000
Election expense	53.1792	0	9,000	1,000
		9,770	27,350	17,450
Payments to Others				
Camden County Chamber of Commerce	57.2200	1,184	1,200	1,200
Operating Transfers Out to DDA	57.2250	25,000	25,000	25,000
		26,184	26,200	26,200
<b>Total Expenditures</b>		<b>312,872</b>	<b>326,617</b>	<b>271,687</b>

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## Legislative

### Capital Outlay Overview

For FY 2018, this department does not have any capital outlay expenditures planned.

### Budget Summary

The overall decrease in this budget is \$54,930 or 17% from last year's budget. The net decrease is a combination of a decrease in other purchased services for master planning, codification, and a decrease in election expense.

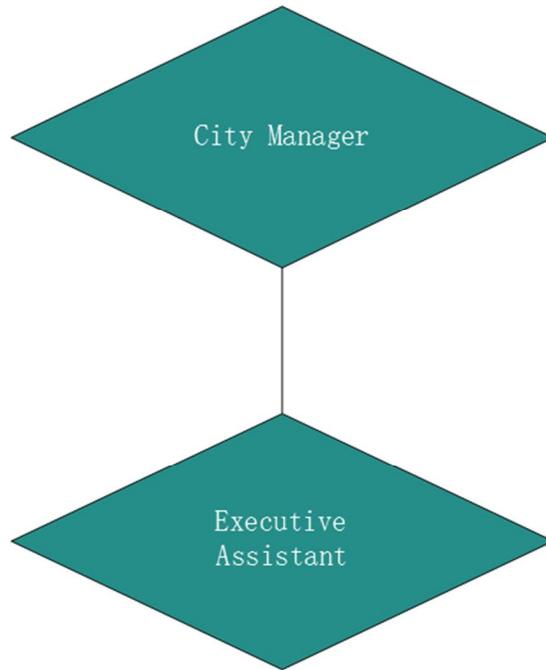
### Personnel

Personnel remained constant from FY 2017 to FY 2018. The Legislative Department accounts for the salary for the Mayor and six Council members and the City Clerk.

FTE SUMMARY			
	Actual FY2016	Actual FY2017	Actual FY2018
Position			
City Clerk	1.00	1.00	1.00
FTE Positions	1.00	1.00	1.00
Mayor	1.00	1.00	1.00
Elective Officials	6.00	6.00	6.00
Elected Positions	7.00	7.00	7.00

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Executive Department Organizational Chart FY 2018



## 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	2016	2017	2018
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	100%/100%	100%
2. Percent of City Council rating of City Manager performance as "good" or above.	N/A	100%/100%	100%
3. Percent of budget performance expectations achieved by City departments.	N/A	95%/95%	100%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of actual expenditures under budget.	100%	100%/100%	100%
2. Departmental expenditures per capita.	\$16.76	\$20.38/\$21.32	\$22.67

Executive Department			
Performance Measures	2016	2017	2018
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time equivalent City employees (FTE's)	139.81	139.810/139.81	140.310
2. Number of City departments.	15	15/15	15

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## Executive Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51. 1100	144, 839	145, 778	145, 783
Overtime	51. 1300	434	700	700
Group Health/Dental	51. 2105	15, 364	15, 672	14, 726
Health Clinic	51. 2107	874	932	864
Group Life Insurance	51. 2110	282	282	163
FICA contributions (employer)	51. 2200	10, 487	11, 206	11, 206
Retirement contributions (employer)	51. 2400	12, 282	12, 472	12, 472
Tuition reimbursements	51. 2500	1, 000	1, 000	1, 000
Workers' compensation	51. 2700	386	421	810
		185, 948	188, 463	187, 724
Purchased/Contracted Services				
Legal	52. 1220	87, 759	95, 000	105, 000
Copier maintenance	52. 2202	988	1, 200	1, 300
Vehicle repairs	52. 2223	0	1, 000	500
Telephone	52. 3210	2, 795	3, 500	4, 000
Postage	52. 3220	68	150	155
Advertising	52. 3300	1, 339	1, 500	1, 000
Travel	52. 3500	5, 341	5, 000	5, 000
Dues and fees	52. 3600	3, 868	4, 100	4, 100

## Executive Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Professional subscriptions	52.3610	0	100	100
Education and training	52.3700	6,159	7,000	7,000
Other Purchased Services	52.3900	0	100	27,000
		108,317	118,650	155,155
Supplies				
Office supplies	53.1110	157	300	300
Computer supplies	53.1120	473	500	500
Copier supplies	53.1130	2,173	200	200
Miscellaneous supplies	53.1140	2,042	1,600	1,650
Gasoline	53.1270	1,602	2,200	2,200
Small equipment	53.1600	1,483	750	775
Vehicle repair supplies	53.1723	1,019	1,000	500
		8,949	6,550	6,125
Capital Outlays				
Vehicles	54.2200	0	28,000	25,000
		0	28,000	25,000
Debt Service				
Capital Lease - Principal - Vehicles	58.1209	0	6,828	13,088
Capital Lease - Interest - Vehicles	58.2209	0	413	1,020
		0	7,241	14,108
<b>Total Expenditures</b>		<b>303,214</b>	<b>348,904</b>	<b>388,112</b>

## Executive

### Capital Outlay Overview

For FY 2018, this department has budgeted capital expenditures for a vehicle.

### Budget Summary

The overall increase in this budget is \$39,208 or 11% from last year's budget. The change in the budget is due to an increase in other purchased services, debt service, and legal.

### Personnel

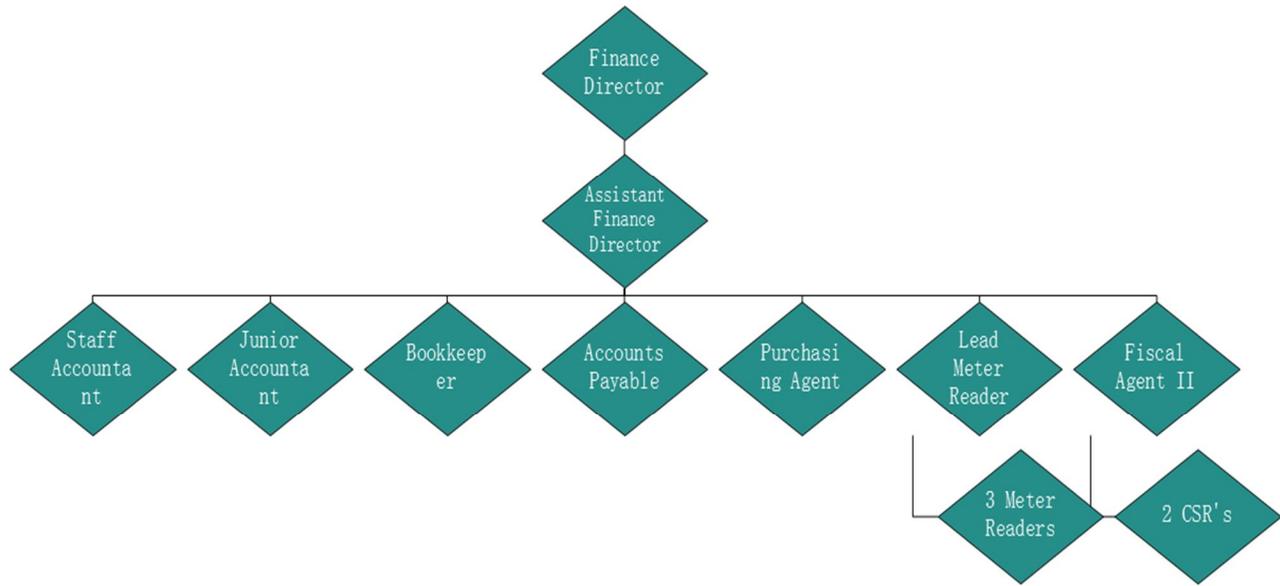
Personnel remained constant from FY 2017 to FY 2018. The City Manager's salary is split between General Fund and the Water -Sewer Enterprise Fund.

FTE SUMMARY			
	Actual FY2016	Actual FY2017	Actual FY2018
Position			
City Clerk	1.00	1.00	1.00
City Manager*	0.85	0.85	0.85
FTE Positions	1.85	1.85	1.85

*\*Partially budgeted in other funds*

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Finance Department Organizational Chart FY 2018



## 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	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. The number of errors/corrections identified by external auditors during the previous financial years statement audit.	0	0/0	0
2. Receipt of audit report with unqualified opinion (Yes or No).	Yes	Yes/Yes	Yes
3. Independent auditor rating of overall financial reporting of "very good" or above (Yes or No).	Yes	Yes/Yes	Yes
4. Timeliness of initial response from Finance Department	94%	100%/95%	100%
5. Timeliness of Finance to provide informaton	94%	100%/95%	100%
6. Courtesy and attitude of Finance staff	100%	100%/95%	100%

Finance Department			
Performance Measures	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
7. Knowledge of Finance Staff	94%	100%/100%	100%
8. Communications effectiveness	87.50%	100%/100%	100%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of General Funds revenues collected to total final budget.	96.00%	100%/88.7%	100%
2. Percent of property tax collected to projected.	105.00%	100%/101%	100%
3. Utility revenue bad debt as a percentage of revenue collected.	0.10%	.30%/.30%	0.30%
4. GFOA financial reporting standards met (Yes or No).	Yes	Yes/Yes	Yes
5. GFOA Budget Award received (Yes or No).	Yes	Yes/Yes	Yes
6. GFOA CFAR Award received (Yes or No).	Yes	Yes/Yes	Yes
7. Departmental expenditures per capita.*	\$20.24	\$18.07/\$20.00	\$20.65
8. Departmental expenditures as a percent of the General Fund. ***	4.00%	2.96%/3.58%	3.19%
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.	9,630	9,800/9,484	9,500

Finance Department			
Performance Measures	2016	2017	2018
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Revenue collected through cash collections. +	\$17.05	\$14.00/\$14.15	\$14.5
4. Accounts payable checks processed.	3797	3,600/3,734	3,700
5. Payroll checks processed/direct deposits processed.	3,975	4,020/3,908	3,950

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

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## Finance Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	99,012	99,289	97,499
Overtime	51.1300	3,642	3,600	3,600
Group Health/Dental Ins	51.2105	44,797	48,159	35,018
Health Clinic	51.2107	7,868	8,391	6,047
Group Life Insurance	51.2110	512	508	163
FICA contributions (employer)	51.2200	6,971	7,871	7,735
Retirement contribution (employer)	51.2400	24,273	25,150	41,434
Tuition reimbursements	51.2500	2,000	2,000	0
Unemployment insurance	51.2600	0	360	400
Workers' Compensation	51.2700	1,044	1,122	1,272
		190,119	196,450	193,168
Purchased/Contracted Services				
Audit	52.1210	9,000	12,000	12,000
Computer maintenance	52.2201	21,468	24,000	23,500
Copier maintenance	52.2202	4,553	4,000	4,200
Office equipment maintenance	52.2203	1,997	1,900	1,900
Alarm system maintenance	52.2205	790	1,100	1,100
Telephone	52.3210	6,032	6,900	6,900
Postage	52.3220	586	2,000	2,000
Advertising	52.3300	2,752	2,700	2,700
Travel	52.3500	2,422	3,600	3,700
Dues and fees	52.3600	4,427	3,775	4,900

## Finance Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Professional subscriptions	52.3610	205	215	225
CRC Dues	52.3620	22,257	22,970	22,970
GMA Dues	52.3630	5,870	6,000	6,000
Bank fees	52.3680	0	0	0
Education and training	52.3700	3,332	2,900	9,500
		85,691	94,060	101,595
Supplies				
Office supplies	53.1110	513	600	600
Computer supplies	53.1120	3,054	3,600	3,600
Copier supplies	53.1130	4,004	3,500	3,800
Miscellaneous supplies	53.1140	3,857	3,600	3,700
Small equipment	53.1600	4,065	1,000	1,000
Tax administration	53.1790	74,751	25,000	35,000
		90,244	37,300	47,700
Other Costs				
Camden House	57.2300	10,000	10,000	10,000
PSA Funding	57.2500	451,692	451,692	453,440
		461,692	461,692	463,440
Contingencies				
Contingencies	57.9100	0	100,000	100,000
		0	100,000	100,000

## Finance

### Capital Outlay Overview

For FY 2018, this department does not have any capital outlay expenditures planned.

### Budget Summary

The overall increase in this budget is \$41,401 or 5% from last year's budget. There was an increase in the retirement contribution, dues and fees, education and training, tax administration, PSA funding, and operating transfer out to Tourism.

### Personnel

Personnel remained constant from FY 2017 to FY 2018. Salaries for this department are split between General Fund, Water-Sewer Fund, and Solid Waste.

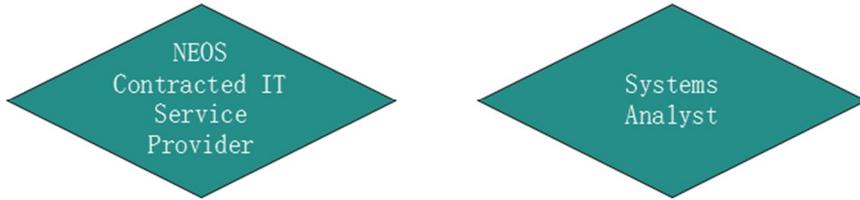
#### FTE Summary

Position	Actual FY2016	Actual FY2017	Actual FY2018
Director of Finance*	0.30	0.30	0.30
Assistant Finance Director*	0.10	0.00	0.00
Accountant*	0.45	0.45	0.45
Bookkeeper*	0.40	0.40	0.40
Purchasing Agent*	0.45	0.45	0.45
Jr. Accountant*	0.10	0.10	0.10
Accounts Payable*	0.40	0.40	0.40
Customer Svc Representative*	0.20	0.20	0.20
<b>FTE Positions</b>	<b>2.40</b>	<b>2.30</b>	<b>2.30</b>

\*Partially Budgeted in other Funds

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Information Technology Organizational Chart FY 2018



## 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	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Overall satisfaction rating of "good" or above on work order customer feedback forms.	N/A	100%/100%	100%
2. Overall Department Head satisfaction rating of "good" or above on survey.	96%	100%/100%	100%
3. Enterprise Network availability.	98%	99%/90%*	99%
4. Enterprise Business System availability.	96%	99%/90%*	99%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percentage of service requests successfully fulfilled within one day	24%	40%/35%	40%
2. Average response time for Information Technology service (workday hours).	16	8/8	8
3. Departmental expenditures per capita.	\$9.77	\$11.50/\$9.68	\$14.21
4. Departmental expenditures as a percent of the General Fund.	1.80%	2%/2%	2%

Information Technology			
Performance Measures	2016	2017	2018
Workload/Service Level Indicators	Actual	Goal/Actual	
1. City wide computer work stations maintained	205	210/175	
2. Number of computers replaced annually (effective January).	8	12/9	20
3. Number of networks maintained.	11	12/12	13
4. Number of servers maintained. (Physical and virtual servers)	37	35/31	28
5. Number of work orders processed.	420	400/834	
6. Number of desktops maintained. (PCs and virtual desktops)	142	150/145	
7. Number of mobile devices maintained. (ie: tablets, laptops, and cell phones)	83	130/67	

\* Due to Hurricane Matthew, the network/computer systems were down for approximately 3-4 days. Our IT services were contracted out to NEOS in November of 2016.

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## Information Technology Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	82,008	83,540	37,347
Overtime	51.1300	1,644	300	300
Group Health/Dental	51.2105	19,220	25,413	6,280
Health Clinic	51.2107	1,569	1,865	864
Group Life Insurance	51.2110	235	282	79
FICA contributions (employer)	51.2200	6,301	6,414	2,880
Retirement contributions (employer)	51.2400	4,247	4,390	2,626
Workers' compensation	51.2700	260	281	120
		115,484	122,485	50,496
Purchased/Contracted Services				
Computer maintenance	52.2201	45,179	38,134	94,121
Telephone	52.3210	2,804	3,500	3,000
Travel	52.3500	1,903	1,850	1,700
Dues and fees	52.3600	200	465	450
Professional subscriptions	52.3610	658	500	1,300
Education and training	52.3700	650	1,345	1,300
Contract Labor	52.3900	0	0	82,000
		51,394	45,794	183,871
Supplies				
Office supplies	53.1110	919	750	500
Computer supplies	53.1120	2,248	1,500	1,500

## Information Technology Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Miscellaneous supplies	53.1140	325	500	500
Gasoline	53.1270	518	500	500
Small equipment	53.1600	4,166	3,000	3,000
Small equipment - Computer	53.1610	1,707	2,000	2,000
Vehicle repair supplies	53.1723	0	250	1,000
		9,883	8,500	9,000
<b>Total Expenditures</b>		<b>176,761</b>	<b>176,779</b>	<b>243,367</b>

## Information Technology

### Capital Outlay Overview

For FY 2018, this department does not have any capital outlay expenditures planned

### Budget Summary

Overall increase of \$66,588 or 38% from last year's budget. There was a decrease in salaries but an increase in Contract labor and computer maintenance.

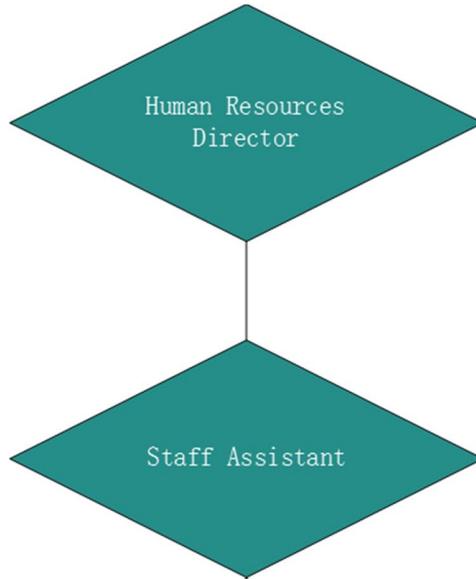
### Personnel

Personnel was reduced by one employee for FY 2018 due to the IT service contract.

### FTE Summary

Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
Director	1.00	1.00	0.00
Systems Analyst	1.00	1.00	1.00
<b>FTE Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>

Human Resource Department Organizational Chart FY 2018



## 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	2016	2017	2018
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Total City full time equivalent (FTE's) per 1,000 residents.	8.12	8.12/8.12	8.19
2. Full-time employee turn over rate (excludes retirement).	22%	14%/19%	14%
3. Percentage of employee performance evaluations completed to total required within thirty days of due date.	90%	100%/80	100%
4. Departmental expenditures per capita.	\$7.35	\$8.36/\$7.38	\$8.20
5. Departmental expenditures as a percent of the General Fund.	1.30%	1.57%/1.29%	1.27%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time employees authorized in the budget.	139.81	139.81/139.81	140.31
2. Number of employment applications processed.	387	300/283	300
3. Number of employee and family member visits to Employee Health Clinic.	n/a	1000/600	700

## Human Resources Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
<b>Salaries, Wages and Employee Benefits</b>				
Regular employees	51.1100	80,506	87,425	81,404
Overtime	51.1300	74	800	800
Group Health/Dental	51.2105	27,004	35,580	29,464
Health Clinic	51.2107	1,388	1,865	1,728
Group Life Insurance	51.2110	223	282	158
FICA contributions (employer)	51.2200	5,540	6,749	6,289
Retirement contributions (employer)	51.2400	2,734	4,224	5,669
Workers' compensation	51.2700	122	140	289
		<b>117,591</b>	<b>137,065</b>	<b>125,801</b>
<b>Purchased/Contracted Services</b>				
Employee testing & physicals	52.1231	0	0	0
Computer maintenance	52.2201	220	105	150
Copier maintenance	52.2202	988	1,115	1,000
Telephone	52.3210	2,004	2,369	2,400
Postage	52.3220	50	104	100
Travel	52.3500	0	1,000	1,000
Dues and fees	52.3600	388	627	625
Professional subscriptions	52.3610	0	200	200
Education and training	52.3700	100	1,000	1,000
Other Purchased Services	52.3900	2,979	4,500	4,500
		<b>6,729</b>	<b>11,020</b>	<b>10,975</b>

## Human Resources Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Office supplies	53.1110	1,315	500	400
Computer supplies	53.1120	80	200	200
Miscellaneous supplies	53.1140	596	500	600
Small equipment	53.1600	0	0	500
Safety supplies	53.1701	0	2,000	2,000
		1,991	3,200	3,700
<hr/>				
Total Expenditures		126,311	151,285	140,476

## Human Resources

### Capital Outlay Overview

For FY 2018, this department does not have any capital outlay expenditures planned.

### Budget Summary

The overall increase in this budget is \$10,809 or 7%. A decrease in salaries and health and dental expense caused the change in the budget.

### Personnel

Personnel remained constant from FY 2017 to FY 2018.

### FTE Summary

Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
Director	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00
FTE Positions	2.00	2.00	2.00

## 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	2016	2017	2018
<b>Outcome Measures</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Goal</b>
1. Percent of survey respondents that rate the condition of City facilities as "good" or above.	93%	90%/57%	90%
2. Percent of employees that rate the condition of City facilities as "good" or above.	60%	90%/70%	90%
<b>Efficiency/Effectiveness Indicators</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Goal</b>
1. Emergency service calls responded to within one hour.	100%	100%/100%	100%
2. Service calls completed without having to be called back.	100%	95%/100%	95%
3. Departmental expenditures per capita.	\$9.54	\$12.84/\$10.94	\$9.94
4. Departmental expenditures as a percent of the General Fund.	1.56%	2.29%/1.96%	1.54%
<b>Workload/Service Level Indicators</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Goal</b>
1. Number of electrical service calls.	51	60/83	60
2. Number of plumbing service calls.	36	30/53	30

## General Government Buildings

Performance Measures	2016	2017	2018
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of construction service calls.	59	40/70	40
4. Number of HVAC service calls.	18	25/39	25
5. Number of other service calls.	72	75/160	75

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## General Governmental Buildings Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Purchased/Contracted Services				
Custodial	52. 2130	24,590	24,000	24,600
Building repairs	52. 2221	21,823	15,500	15,965
Property/Liability Insurance	52. 3110	51,650	52,400	52,400
		98,063	91,900	92,965
Supplies				
Water/sewerage	53. 1210	4,968	4,500	4,635
Electricity	53. 1230	39,351	43,500	42,500
Building repair supplies	53. 1721	16,981	15,000	15,000
		61,300	63,000	62,135
Capital Outlays				
Site improvements	54. 1200	4,778	65,000	15,000
		4,778	65,000	15,000
<b>Total Expenditures</b>		<b>164,141</b>	<b>219,900</b>	<b>170,100</b>

### Capital Outlay Overview

For FY 2018 this department has \$15,000 in capital outlays for site improvements that are planned.

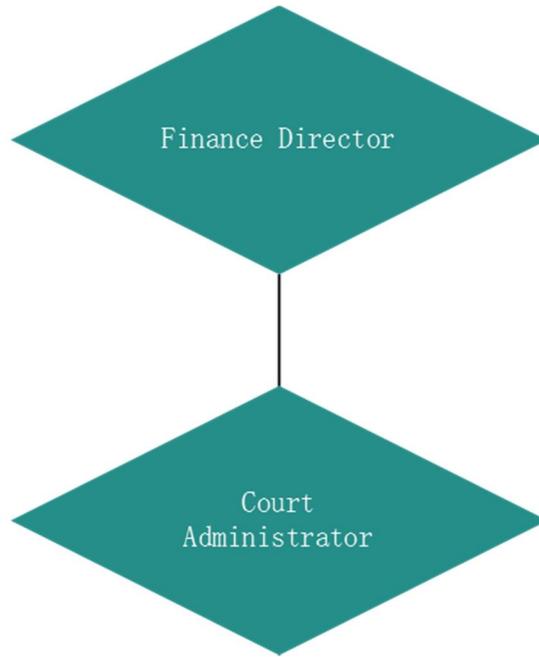
### Budget Summary

An overall decrease of \$49,800 or 23% is reflected in this budget. This decrease is found in the capital outlays line item.

### Personnel

No personnel are allocated to this department

Municipal Court Organizational Chart FY 2018



## Municipal Court

### Purpose Statement

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

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

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

Performance Measures	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of timely, one business day response time to emails and telephone messages.	85%	100	100%
2. Percentage of cases paid prior to arraignment	45%	0	0
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Department expenditures per capita	\$10.30	\$10.88/\$10.88	\$11.09
2. Departmental expenditures as a percent of the General Fund.	2%	2%/2%	2%
3. Percent of citatons processed accurately each week	80%	100%	100%
4. Percent of patrons with positive feedback.	65%	100%	100%
5. Training and certifications up to date for Court staff.	100%	100%	100%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of cases filed for the year.	1386	1500	1500

## Municipal Court Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Judge	51.1105	24,000	24,000	24,000
Court Clerks	51.1110	27,993	33,695	36,005
Overtime	51.1310	3,597	500	1,000
Group Health/Dental	51.2105	1,154	17,790	16,740
Living Well Clinic	51.2107	(1)	932	864
Group Life Insurance	51.2110	47	141	88
FICA contributions (employer)	51.2200	1,975	2,616	2,831
Retirement contributions (employer)	51.2400	1,083	2,394	2,430
Workers' compensation	51.2700	63	70	116
		59,911	82,138	84,074
Purchased/Contracted Services				
Other professional services	52.1240	12,649	10,000	18,000
Equipment maintenance	52.2203	1,621	2,000	1,500
Property/Liability Insurance	52.3110	2,901	0	0
Telephone	52.3210	1,095	1,250	1,250
Postage	52.3220	166	200	250
Travel	52.3500	1,396	3,000	3,600
Dues and fees	52.3600	132	535	650
Bank fees	52.3680	0	500	100
Education and training	52.3700	935	1,500	900
		20,895	18,985	26,250

## Municipal Court Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Copier supplies	53.1130	194	400	400
Miscellaneous supplies	53.1140	1,096	600	500
Small equipment	53.1600	1,754	750	750
		3,044	1,750	1,650
Other Costs				
Court Ware Fee	57.3170	11,226	10,000	10,300
DATE	57.3171	2,742	2,300	2,750
DETF-GSCCCA	57.3172	2,302	1,800	1,854
County Jail Fund	57.3173	17,684	13,000	13,390
Local victims fund	57.3174	8,879	7,200	7,416
DUI Vicitims Fund	57.3175	130	2,500	500
POPT Police Training Fund	57.3176	36,955	30,000	30,900
Police Officers A & B Fund	57.3177	10,979	8,500	8,755
Brain & Spinal Injury Fund	57.3178	984	2,500	1,000
Probation fees	57.3179	600	1,000	1,000
		92,481	78,800	77,865
<b>Total Expenditures</b>				
		176,331	181,673	189,839

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## Municipal Court

### Capital Outlay Overview

This department does not have any capital outlay expenditures planned for FY 2018.

### Budget Summary

Overall increase of \$8,166 or 4% from last year's budget. This increase is found in the salaries, other professional services, travel, and other costs.

### Personnel

Personnel remained constant from FY 2017 to FY 2018.

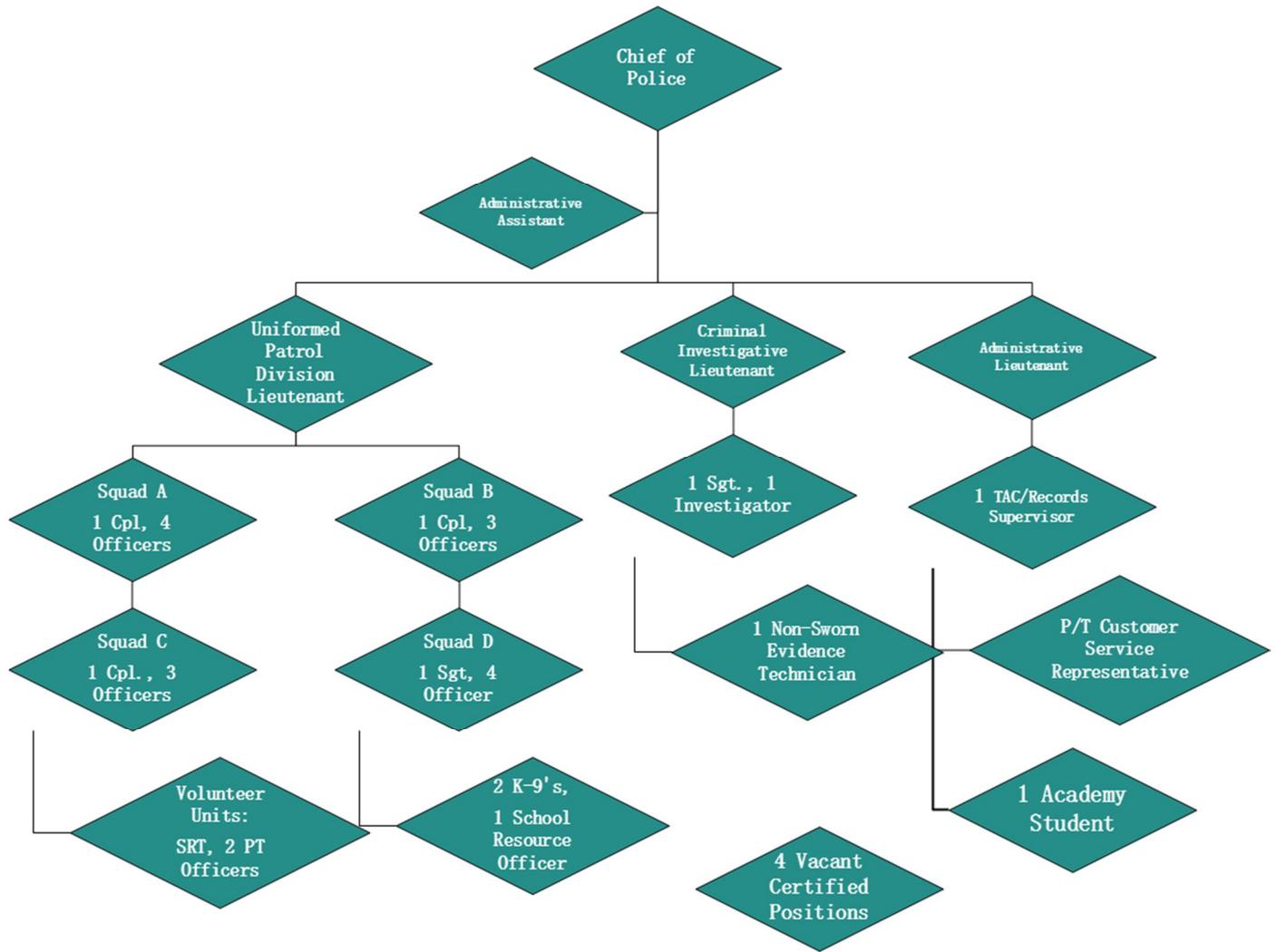
#### FTE Summary

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Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
Court Administrator	1.00	1.00	1.00
FTE Positions	1.00	1.00	1.00

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Police Department Organization Chart FY 2018



## Police Department

### Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	FY 2016	FY 2017	FY 2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Reduction in the number of crimes against property.	1328	1000/1332	1000
2. Reduction in the number of crimes against persons.	1089	850/838	825
3. Overall rating of school principals of "very good" or above on survey response.	100%	80%/100%	80%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
1. Investigation solve ratio.*	73%	80%/65%	70%
2. Average number of citations per Patrol Officer.	171	200/104	125
3. Average number of investigations per Investigative Officer.	91	95/81	90
4. Average response time to priority one calls.	6:49	5:00/2:33	2:00

Police Department			
Performance Measures	FY 2016	FY 2017	FY 2018
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
5. Departmental expenditures per capita. (Pop. 17,700**)	\$143.80	\$145/\$136.57	\$140.00
6. Departmental expenditures as a percent of the General Fund.	24.07%	25%/23%	22%
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
1. Number of sworn Officers. (Allocated)	30	30/26	30
2. Number of calls for Police Service. (Total CAD entries)	38,643	40,000/33,977	35,000
3. Number of arrests.	518	530/568	580
4. Number of cases investigated.	319	325/	162
5. Number of cases solved.*	233	260/105	150
6. Number of citations issued.	3,081	3,500/2,287	3,000
7. Total community presentations.	85	100/62	75
8. Number of security checks.	16,239	16,500/11,115	15,000
9. Total number of part one crimes against persons.	193	173/176	150
10. Total number of part one crimes against property.	277	250/268	250
11. Total number of accidents with injuries or fatalities.	105	95/65	70
12. Number of case reports.	1277***	2000/1808	1,300

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

\*\* Population estimate was obtained from Georgia Power.

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

## Police Department Expenditures

	Account #	Actual FY2016	Adopted FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	1,163,339	1,243,668	1,337,072
Overtime - Regular employees	51.1300	85,536	65,000	60,000
Group Health/Dental	51.2105	266,959	304,460	296,267
Health Clinic	51.2107	17,403	21,443	20,732
Group Life Insurance	51.2110	3,783	4,653	2,803
FICA contributions (employer)	51.2200	91,555	100,323	107,050
Retirement contribution (employer)	51.2400	50,591	74,069	82,561
Tuition Reimbursement	51.2500	0	3,000	1,000
Unemployment insurance	51.2600	5,424	1,500	1,500
Workers' compensation	51.2700	54,627	63,610	65,663
Clothing allowance	51.2930	2,250	2,750	2,250
		1,741,467	1,884,476	1,976,898
Purchased/Contracted Services				
Medical	52.1230	15,933	22,500	22,500
Computer maintenance	52.2201	1,287	1,675	1,675
Copier maintenance	52.2202	1,914	1,296	3,200
Alarm system maintenance	52.2205	390	1,675	1,250
Small equipment repairs	52.2216	260	550	820
Radio & electronics repairs	52.2220	14,595	5,000	4,000
Building repairs	52.2221	7,443	5,000	5,000
Vehicle repairs	52.2223	10,858	10,000	10,000

## Police Department Expenditures

	Account #	Actual FY2016	Adopted FY2017	Adopted FY2018
Property/Liability Insurance	52.3110	39,795	31,900	51,800
Telephone	52.3210	20,652	25,500	25,500
Computer links	52.3211	1,185	1,155	1,200
Postage	52.3220	335	500	500
Printing & binding	52.3400	590	500	500
Travel	52.3500	40,720	29,743	23,000
Dues and fees	52.3600	1,727	3,315	28,000
Education and training	52.3700	2,335	5,000	6,000
		160,019	145,309	184,945
Supplies				
Office supplies	53.1110	1,027	1,200	1,500
Computer supplies	53.1120	2,626	1,750	1,000
Copier supplies	53.1130	434	3,000	750
Miscellaneous supplies	53.1140	2,385	1,500	1,500
Criminal Investigation supplies	53.1160	2,878	2,500	2,500
Water/sewerage	53.1210	1,487	1,500	1,500
Electricity	53.1230	29,853	40,800	35,000
Street lighting	53.1231	271	240	275
Gasoline	53.1270	50,297	71,500	65,000
Books and periodicals	53.1400	3,790	3,130	3,100
Small equipment	53.1600	8,386	45,500	8,425
Small equipment supplies	53.1601	1,376	1,000	2,000
Small equipment - computers & software	53.1610	4,305	4,500	5,800
Safety supplies	53.1701	774	600	600

## Police Department Expenditures

	Account #	Actual FY2016	Adopted FY2017	Adopted FY2018
Uniforms & replacements	53.1702	17,145	16,950	15,800
Building repair supplies	53.1721	4,941	2,000	2,000
Vehicle repair supplies	53.1723	30,462	20,000	20,000
		162,437	217,670	166,750
Capital Outlays				
Vehicles	54.2200	73,767	35,000	76,000
Equipment	54.2500	0	0	0
		73,767	35,000	76,000
Debt Service				
Capital Lease - Principal - Vehicle:	58.1207	1,845	31,812	52,720
Capital Lease - Interest - Vehicles	58.2207	107	1,385	4,058
		1,952	33,197	56,778
<b>Total Expenditures</b>		<b>2,139,642</b>	<b>2,315,652</b>	<b>2,461,371</b>

## Police Department

### Capital Outlay Overview

This department has \$76,000 budgeted in capital outlay expenditures for FY 2018.

### Budget Summary

An overall increase of \$145,719 or 6% from last year's budget. The increase is due to an increase in salaries & wages, purchased services, and capital outlays.

## Police Department

### Personnel

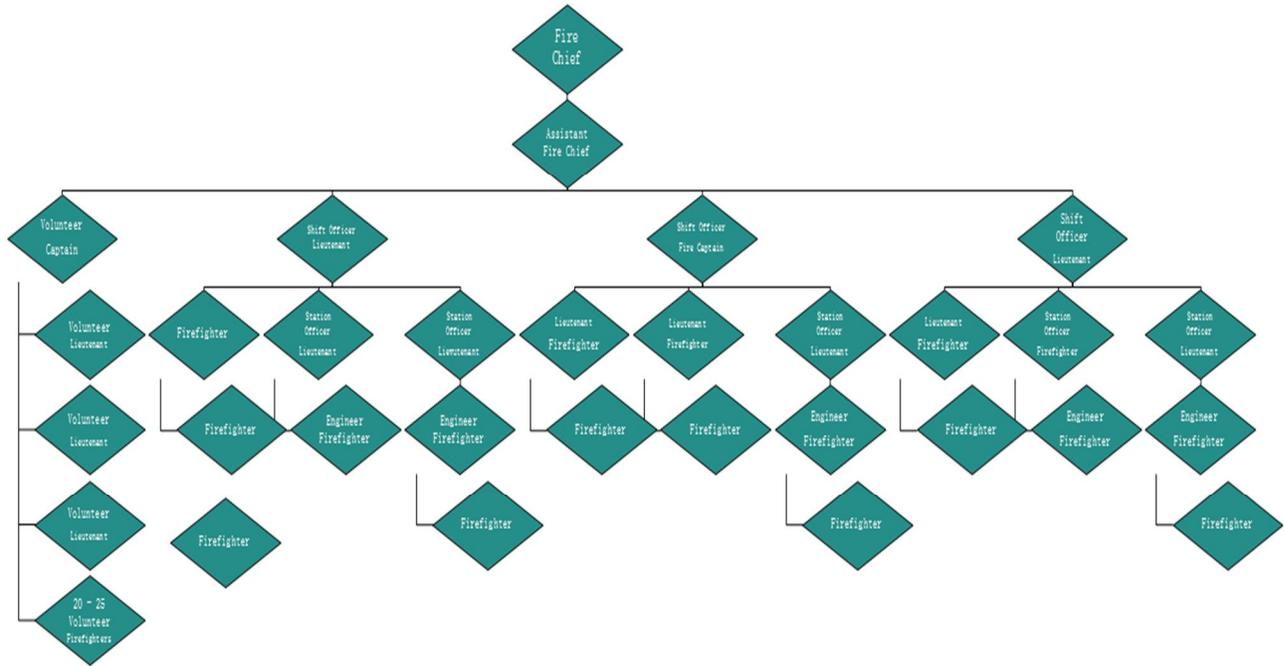
Personnel remained consistent from FY 2017 to FY 2018

#### FTE Summary

Position	Actual	Actual	Actual
	FY 2016	FY 2017	FY 2018
Police Chief	1.00	1.00	1.00
Major	0.00	0.00	0.00
Lieutenant	3.00	3.00	3.00
Administrative Lieutenant	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Property & Evidence Technician	1.00	1.00	1.00
Police Sergeant	5.00	5.00	5.00
Police Corporal	6.00	6.00	6.00
Police Officer II	15.00	15.00	15.00
Police Records Technician	0.60	0.60	0.60
FTE Positions	<u>33.60</u>	<u>33.60</u>	<u>33.60</u>

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# Fire Department Organizational Chart FY2018



## 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	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of respondents designating fire service as "good" or above within reporting period.	90%	90%/95%	90%
2. Percentage of residential fires confined to room of origin.	29%	40%/73%	75%
3. Property loss from fire as a percentage of the value of the property exposed.	16%	14%/17%	15%
4. Percentage of return on investment (Fire Department Budget to property saved value).	84%	86%/83%	84%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
1. Average response time in minutes.	4:38	5:00/4:52	5:00
2. Insurance Service Office (ISO) Rating.	3	3/3	3
3. Annual volunteer pay if compensated at an entry level fire fighter rate.	\$74,922.00	\$55,000/	\$50,000

## Fire Department

Performance Measures	2016	2017	2018
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
4. Total fire incidents per 1,000 population.	3.19	3/4.53	5
5. Total non-fire incident per 1,000 population.	80	75/107	100
6. Departmental expenditures per capita.	\$162.54	\$109.56/\$114.67	\$115.37
7. Annual amount paid of Property Tax per person for Fire Service.	\$112.24	\$114.67/\$163.72	\$166.09
8. Departmental expenditures as a percent of the General Fund.	26.00%	20%/18%	18.00%
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
1. Calls for fires.	68	70/78	80
2. Rescue/EMS.	1,193	1,250/1,276	1,350
3. Calls for hazardous conditions.	137	110/148	125
4. Service calls.	111	60/70	75
5. False alarm calls.	110	80/140	100
7. Other (Svr. Weather/Disaster & Special) calls.	5	5/25	15
8. Total calls for service.	1,726	1,700/1921	2,000
9. Fire inspections conducted.	103	70/300	325

## Fire Department

Performance Measures	2016	2017	2018
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
10. Fire prevention plan and review.	250	350/485	400
11. Fire hydrant inspections.	1,163	1,150/1.150	1,150
12. Burn permits issued.	498	450/412	450

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## Fire Department Expenditures

	Account #	Actual FY2016	Adopted FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51. 1100	891,715	924,408	932,506
Overtime	51. 1300	151,377	115,417	115,000
Group Health/Dental	51. 2105	226,341	257,184	217,033
Health Clinic	51. 2107	13,552	16,781	13,821
Group Life Insurance	51. 2110	3,212	3,624	2,251
Group Life Insurance - Volunteers	51. 2115	1,192	1,200	1,200
Disability - Volunteer firefighters	51. 2155	1,000	1,000	1,000
FICA contributions (employer)	51. 2200	75,183	79,547	80,135
Retirement contribution (employer)	51. 2400	53,240	60,536	67,045
Workers' Compensation	51. 2700	22,962	31,347	28,699
Employee awards & picnic	51. 2910	45	350	350
		1,439,819	1,491,394	1,459,040
Purchased/Contracted Services				
Employment physicals & tests	52. 1231	2,926	7,375	8,400
Equipment testing	52. 1340	7,807	12,000	12,000
Copier maintenance	52. 2202	1,371	1,600	1,600
Radio maintenance	52. 2204	2,217	3,800	3,800
Generator maintenance	52. 2207	4,025	6,000	6,000
Small equipment repairs	52. 2216	20	1,000	1,000
Building repairs	52. 2221	3,302	4,000	4,000
Vehicle repairs	52. 2223	20,744	20,000	18,000

## Fire Department Expenditures

	Account #	Actual FY2016	Adopted FY2017	Adopted FY2018
Property/Liability insurance	52.3110	8,870	9,500	9,800
Telephone	52.3210	14,059	18,200	18,200
Postage	52.3220	283	500	500
Advertising	52.3300	256	150	150
Printing and binding	52.3400	0	200	200
Travel	52.3500	7,070	8,000	8,500
Dues and fees	52.3600	3,499	4,000	4,000
Professional subscriptions	52.3610	1,310	1,700	1,700
Education and training	52.3700	6,228	6,500	7,000
		83,987	104,525	104,850
Supplies				
Office supplies	53.1110	1,196	1,000	1,000
Computer supplies	53.1120	756	800	800
Copier supplies	53.1130	109	360	360
Miscellaneous supplies	53.1140	4,503	3,800	3,900
Fire prevention supplies	53.1173	1,042	2,000	2,000
Water/sewerage	53.1210	4,549	4,000	4,200
Electricity	53.1230	24,348	25,000	25,000
Bottled gas	53.1240	0	100	100
Gasoline	53.1270	18,419	25,000	25,000
Books and periodicals	53.1400	1,141	2,000	2,000
Small equipment	53.1600	7,071	20,000	20,000

## Fire Department Expenditures

	Account #	Actual FY2016	Adopted FY2017	Adopted FY2018
Small equipment supplies	53.1601	2,310	3,800	3,800
Small equipment - computers	53.1610	4,578	3,000	3,000
Small equipment - furniture	53.1620	1,011	1,200	2,500
Other supplies	53.1700	4,272	3,500	3,500
Safety supplies	53.1701	14,009	14,000	14,000
Uniforms & replacements	53.1702	5,088	9,400	9,400
Building repair supplies	53.1721	2,863	2,200	2,200
Vehicle repair supplies	53.1723	13,413	9,300	9,500
		110,678	130,460	132,260
Capital Outlays				
Vehicles	54.2200	1,037,435	0	0
Equipment	54.2500	32,349	0	110,000
		1,069,784	0	110,000
Debt Service				
Capital Lease-Principal - Fire Truck	58.1200	11,243	138,466	146,840
Capital Lease-Interest - Fire Truck	58.2200	1,870	19,662	22,342
		13,113	158,128	169,182
Total Expenditures				
		2,717,381	1,884,507	1,975,332

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## Fire Department

### Capital Outlays

For FY 2018, there is \$110,000 in capital outlays for equipment.

### Budget Summary

Overall increase of \$90,825 or 5% from last year's budget. The increase is due to higher costs in salaries, retirement, furniture, small equipment - furniture, and debt service.

### Personnel

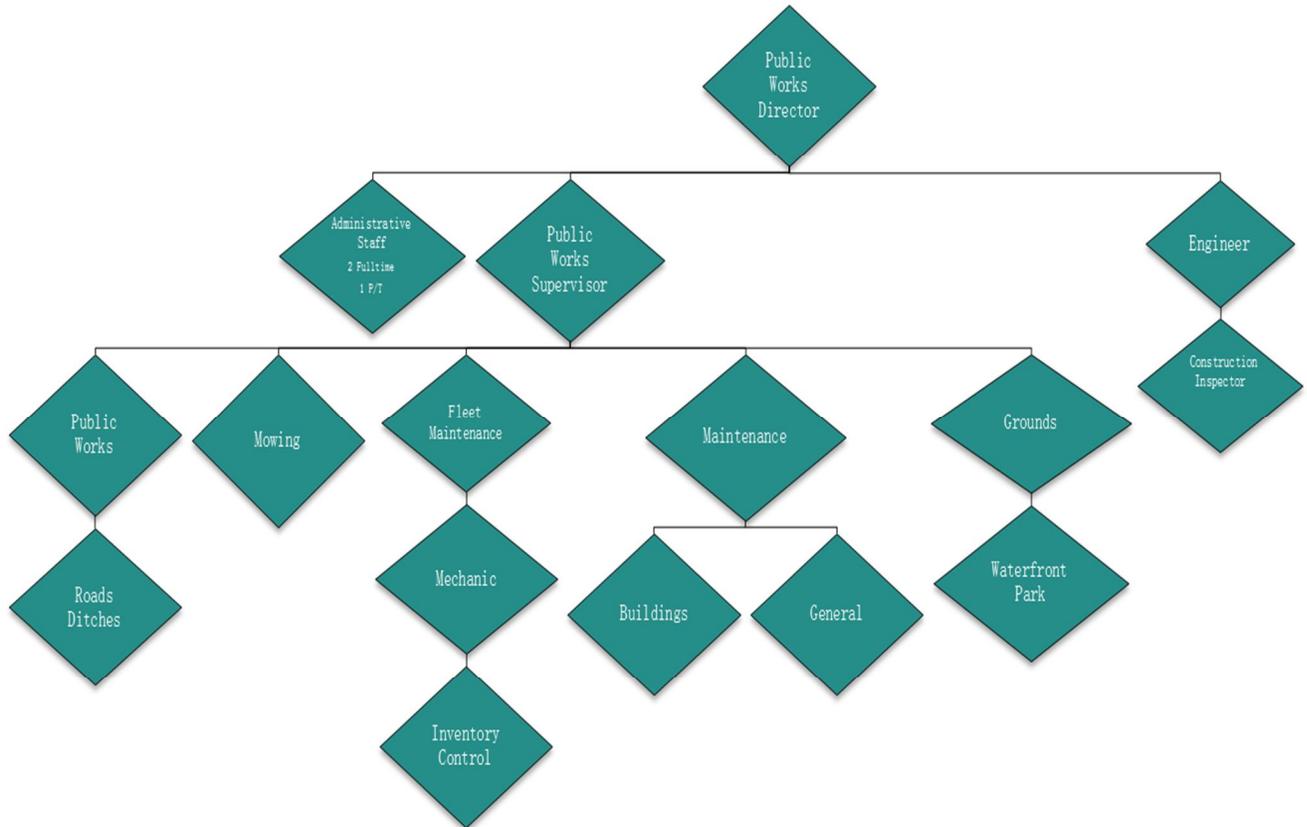
The total number of FTE positions remained the same with some promotions in rank within the department.

### FTE Summary

Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
Fire Chief	0.70	0.70	0.70
Assistant Chief	1.00	1.00	1.00
Fire Captain	1.00	1.00	1.00
Fire Lieutenant	5.00	5.00	9.00
Certified Fire Fighter	18.00	18.00	14.00
Part-time Fire Fighter *	0.00	0.00	0.00
FTE Positions	<u>25.70</u>	<u>25.70</u>	<u>25.70</u>

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Public Works Organizational Chart FY 2018



## Public Works

### Purpose Statement

The Public Works Department supports the quality of life of the City by preservation 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	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of roads that have pavement condition index of 25 or less.	84%	85% / 84%	85%
2. Number of traffic accidents that were the result of inadequate roadway design or conditions.	0	0 / 0	0
3. Percent of survey respondents that rate the condition of streets as "good" or above.	74%	90% / 64%	90%
4. Objective City appearance rating by third party of "good" or above.	63%	95% /70 %	95%
5. Percent of respondent rating fleet services as "good" or above as measured by user survey during evaluation period.	63%	95% /70%	95%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percentage of road repairs/potholes requiring follow-up activities (second repair).	4%	5%/3%	5%
2. Percentage of pothole repairs lasting more than six months.	96%	90%/98%	90%
3. Number of traffic light repairs within two hours of notification.	89%	95%/83%	95%
4. Miles of rights-of-way mowed per employee.	355	175/290	175

Public Works

Performance Measures	2016	2017	2018
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
5. Miles of ditches cleared per employee.	5	5/5	5
6. Departmental expenditures per capita.	\$83.50	\$80.25/\$74.61	\$75.93
7. Departmental expenditures as a percent of the General Fund.	13.66%	14.28%/13.36%	11.75%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of employees authorized in budget. (FT/PT/Seasonal)	25/1/2	25/1/6; 25/1/6	25/1/6
2. Lane miles of road in the City.	115	115/115	115
3. Number of potholes repaired.	27	50/31	50
4. Number of signs repaired/replaced.	346	145/308	145
5. Number of dead animals removed.	332	200/240	200
6. Number of sidewalk repairs.	15	15/10	15
7. Number of ditches cleaned.	114	40/100	40
8. Miles of rights-of-way mowed.	2490	800/1015	800
9. Lane miles swept.	2071	1200/2284	1200

## Public Works Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	531,390	548,678	547,037
Temporary Employees	51.1200	81,403	90,000	90,000
Overtime	51.1300	16,383	20,000	20,000
Group Health/Dental	51.2105	163,416	184,047	164,397
Health Clinic	51.2107	16,428	18,646	18,141
Group Life Insurance	51.2110	3,202	3,405	1,438
FICA contributions (employer)	51.2200	38,812	43,504	43,379
Retirement contribution (employer)	51.2400	25,775	32,903	34,043
Workers' Compensation	51.2700	42,700	53,790	44,730
		919,509	994,973	963,165
Purchased/Contracted Services				
Employment physicals & tests	52.1231	1,004	700	700
Computer maintenance	52.2201	5,749	6,283	6,471
Copier maintenance	52.2202	1,108	600	800
Radio maintenance	52.2204	1,744	600	600
Alarm system maintenance	52.2205	200	420	240
Fuel system maintenance	52.2208	265	500	500
Vehicle repairs	52.2223	16,651	15,000	15,000
Rental of equipment and vehicles	52.2320	1,995	2,000	2,000
Property/Liability Insurance	52.3110	0	0	0
Telephone	52.3210	17,563	21,500	21,500

## Public Works Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Postage	52.3220	75	200	200
Advertising	52.3300	682	500	500
Printing and binding	52.3400	55	100	100
Travel	52.3500	4,451	1,700	2,600
Dues and fees	52.3600	1,439	1,535	11,085
Education and training	52.3700	2,385	2,850	2,850
		55,366	54,488	65,146
Supplies				
Office supplies	53.1110	907	1,250	1,250
Computer supplies	53.1120	1,116	1,000	1,000
Copier supplies	53.1130	112	150	150
Miscellaneous supplies	53.1140	5,021	6,000	6,000
Gasoline	53.1270	55,192	72,000	65,000
Small equipment	53.1600	22,543	18,500	11,250
Small equipment supplies	53.1601	7,333	6,000	6,000
Small equipment - computers & software	53.1610	458	900	5,150
Safety supplies	53.1701	4,750	5,000	5,000
Uniforms & replacements	53.1702	8,806	10,000	10,000
Vehicle repair supplies	53.1723	56,355	41,000	42,230
		162,593	161,800	153,030
Capital Outlays				
Vehicles	54.2200	25,208	90,000	54,000
Equipment	54.2500	47,500	37,000	6,800
		72,708	127,000	60,800

## Public Works Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Debt Service				
Capital Lease-Principal-Vehicles/Equipment	58.1207	1,937	33,281	54,600
Capital Lease-Interest-Vehicles/Equipment	58.2207	174	2,405	3,249
		2,111	35,686	57,849
<b>Total Expenditures</b>		<b>1,212,287</b>	<b>1,373,947</b>	<b>1,299,990</b>

## Public Works Department

### Capital Outlay Overview

For FY 2018, this department has budgeted capital expenditures for vehicles and equipment

### Budget Summary

There is an overall decrease of \$73,957 or -6% from last year's budget. The decrease is found in health & dental, workers compensation, gasoline, and small equipment.

### Personnel

Personnel remained constant from FY 2017 to FY 2018

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Public Works Department

FTE Summary

Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
Public Works Director *	0.34	0.34	0.34
Engineer	1.00	1.00	1.00
Administrative Assistant *	0.50	0.50	0.50
Construction Inspections	0.25	0.25	0.25
Equipment Operator I	9.00	9.00	9.00
Equipment Operator II	0.00	0.00	0.00
Equipment Operator III	1.56	1.56	1.56
Facilities Maintenance	2.00	2.00	2.00
Inventory Control *	0.34	0.34	0.34
Mechanic Supervisor *	0.34	0.34	0.34
Mechanic I	0.00	0.00	0.00
Mechanic II *	0.34	0.34	0.34
Senior Equipment Operator *	0.25	0.25	0.25
Supervisor *	1.50	1.50	1.50
Staff Assistant *	0.60	0.60	0.60
FTE Positions	<u>18.02</u>	<u>18.02</u>	<u>18.02</u>

*\*Partially Budgeted in Other Funds*

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## Highways & Streets Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Purchased/Contracted Services				
Engineers/Consultants	52.1310	21,208	0	0
Road paving & drainage	52.2224	0	75,000	50,000
		21,208	75,000	50,000
Supplies				
Street lighting	53.1231	301,332	345,000	345,000
Road paving & drainage supplies	53.1724	51,827	60,000	60,000
		353,159	405,000	405,000
Capital Outlays				
Site Improvements	54.1200	18,250	100,000	1,002,333
		18,250	100,000	1,002,333
<b>Total Expenditures</b>		<b>392,617</b>	<b>580,000</b>	<b>1,457,333</b>

## Highways & Streets

### Capital Outlay Overview

For FY 2018, this department has budgeted for site improvements in the capital outlays.

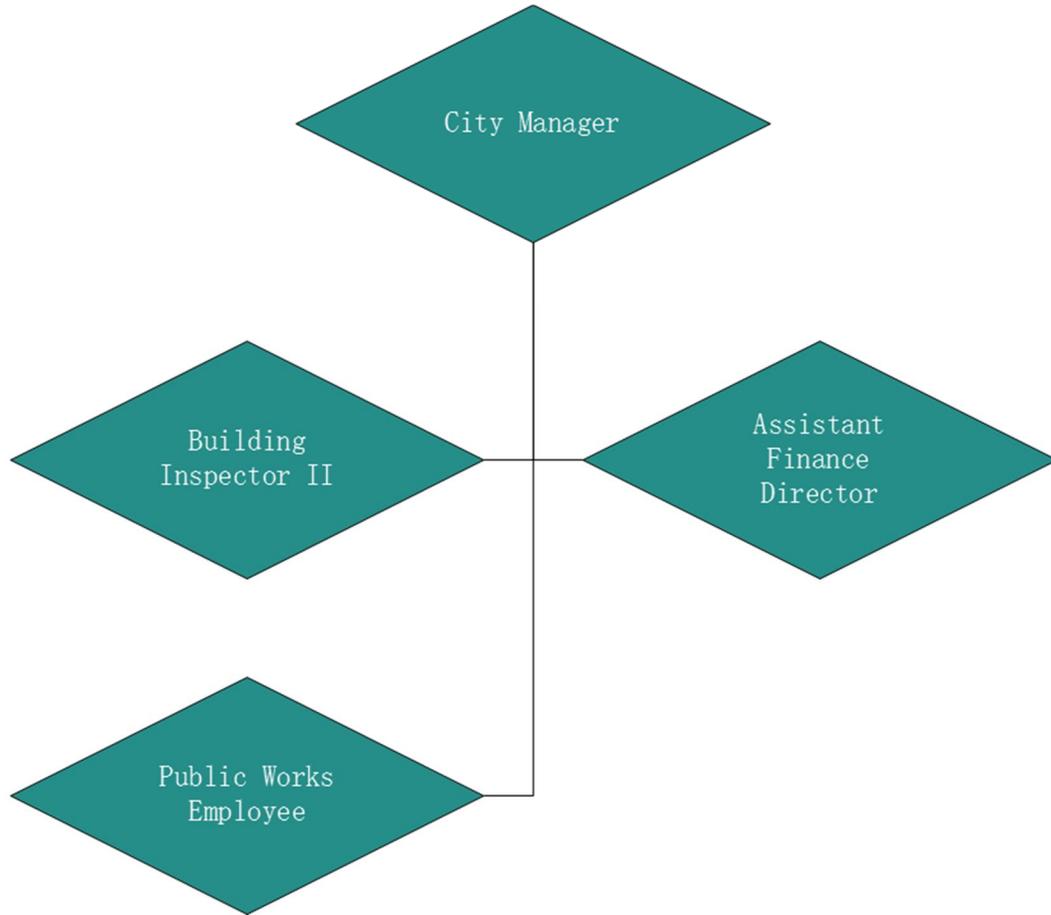
### Budget Summary

The department's expenditures increased \$877,333 or 151% from last year's budget. An increase in the capital outlays for site improvements is shown.

### Personnel

There are no personnel budgeted in this department.

Cemetery Organizational Chart FY 2018



## Cemetery

### Purpose Statement

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

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

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

Performance Measures	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of timely, one business day response time to emails and telephone messages.	100%	100%	100%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Department expenditures per capita	\$5.88	\$6.36/\$6.36	\$6.22
2. Departmental expenditures as a percent of the General Fund.	1%	1%/1%	1%
3. Percentage of time employee spends on cemetery functions.	10%	10%	10%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of burial plots sold	20	35	40
2. Number of burial plots placed on payment plan	5	8	8
3. Number of employees who work at or administrate for the cemetery	0.59	0.64	0.64

## Cemetery Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular Employees	51.1100	19,926	21,413	21,500
Overtime	51.1300	131	100	150
Group Health/Dental	51.2105	7,809	7,675	7,905
Health Clinic	51.2107	0	475	489
Group Life Insurance	51.2110	28	28	29
FICA Contributions (Employer)	51.2200	1,293	1,178	1,213
Retirement Contribution (Employer)	51.2400	908	1,095	1,111
Workers' Compensation	51.2700	0	100	3,809
		30,095	32,064	36,206
Purchased/Contracted Services				
Computer maintenance	52.2201	334	400	400
Small equipment repairs	52.2216	0	0	200
Vehicle repairs	52.2223	0	0	0
Telephone	52.3210	0	0	0
Postage	52.3220	131	160	165
Dues & fees	52.3600	363	600	600
Contract labor	52.3850	48,996	47,200	47,000
		49,824	48,360	48,365

## Cemetery Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Miscellaneous supplies	53.1140	2,054	250	250
Water/Sewerage	53.1210	566	600	618
Electricity	53.1230	274	380	391
Gasoline	53.1270	0	620	639
Small equipment	53.1600	27	100	600
Small equipment supplies	53.1601	32	250	250
Cemetery work supplies	53.1704	0	100	100
Vehicle repair supplies	53.1723	0	100	100
		2,953	2,400	2,948
Operating Transfers				
Operating transfer out – Cemetery Fees	61.1000	17,769	18,500	19,000
		17,769	18,500	19,000
<b>Total Expenditures</b>		<b>100,641</b>	<b>101,324</b>	<b>106,519</b>

## Cemetery

### Capital Outlay Overview

This department does not have any capital outlay expenditures budgeted for FY 2018.

### Budget Summary

An overall increase of \$5,195 or .05% in total expenditures is shown. There is an increase in the workers compensation line item.

## Cemetery

### Personnel

The personnel remained constant from FY 2017 to FY 2018.

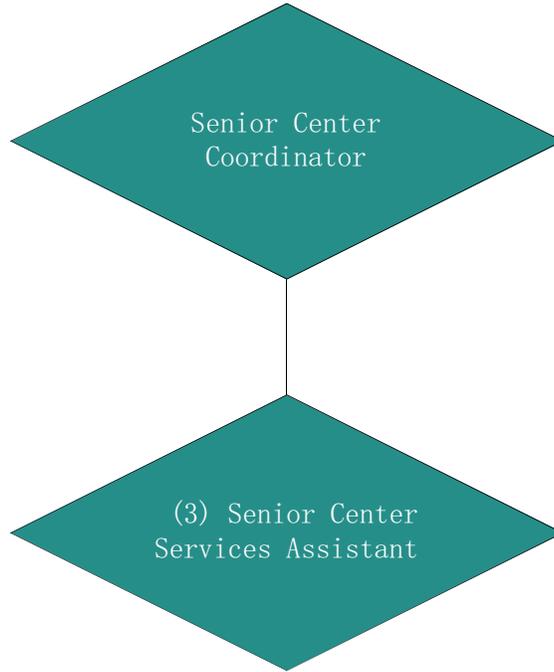
#### FTE Summary

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Position	Actual	Actual	Actual
	FY 2016	FY 2017	FY 2018
Equipment Operator III	0.44	0.44	0.44
GIS/Planning Technician	0.05	0.00	0.00
Assistant Finance Director	0.00	0.10	0.10
Building Inspector II	0.10	0.10	0.10
FTE Positions	<u>0.59</u>	<u>0.64</u>	<u>0.64</u>

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Senior Citizens Center Organizational Chart FY 2018



## Senior Center

### Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of seniors rating overall satisfaction with Senior Center services as "good" or above.	100%	100%/95%	90%
2. Percent of participants rating individual Senior Center events as "good" or above.	100%	100%/95%	90%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percentage increase in attendance from prior year.	2%	2/-0.3	2%
2. Senior Center annual attendance per capita.	48%	44%/49	49%
3. Departmental expenditures per capita.	\$7.56	\$7.81/\$8.19	\$7.84
4. Departmental expenditures as a percent of the General Fund.	1.00%	1.0%/1%	1.00%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time equivalent City employees (FTE) for the year.	2	2.1	2.1
2. Annual Senior Center attendance.	8,606	8,942/8512	8,500

## Senior Center

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of meals served annually.	6,116	8,606/7906	7,906
4. Number of programs provided annually.*	744	744/500	500
5. Total population in St. Marys.	17,121	17,121/18,088	18,088

\*Educational programs daily and included activities

\*Programs were relocated to other sites.

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

## Senior Center Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	57,515	60,416	59,100
Overtime	51.1300	1,188	1,200	1,500
Group Health/Dental Ins	51.2105	17,441	17,790	16,740
Health Clinic	51.2107	874	932	864
Group Life Insurance	51.2110	141	141	88
FICA contributions (employer)	51.2200	3,969	4,716	4,640
Retirement -Contribution Employer	51.2400	2,404	2,443	2,443
Workers' Compensation	51.2700	129	141	173
		83,661	87,779	85,548
Purchased/Contracted Services				
Alarm system maintenance	52.2205	309	400	412
Vehicle repairs	52.2223	1,697	1,000	1,000
Property/Liability insurance	52.3110	312	717	750
Telephone	52.3210	1,530	1,500	1,545
Advertising	52.3300	208	300	300
Travel	52.3500	0	150	150
Dues and Fees	52.3600	82	150	150
Education and training	52.3700	75	500	500
		4,213	4,717	4,807

## Senior Center Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Computer supplies	53.1120	160	250	250
Copier supplies	53.1130	5	50	50
Miscellaneous supplies	53.1140	2,593	2,500	2,500
Water/sewerage	53.1210	829	600	1,000
Electricity	53.1230	4,306	5,000	4,800
Gasoline	53.1270	1,027	2,250	2,250
Food	53.1300	32,354	30,000	32,000
Small equipment	53.1600	319	500	1,000
		41,593	41,150	43,850
<b>Total Expenditures</b>		<b>129,467</b>	<b>133,646</b>	<b>134,205</b>

### Capital Outlay Overview

For FY 2018, there are no capital outlay expenditures.

### Budget Summary

An Overall increase of \$559 or .004% is reflected in the overall budget.

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## Senior Center

### Personnel

The personnel remained constant from FY 2017 to FY 2018.

#### FTE Summary

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	Actual	Actual	Actual
Position	FY 2016	FY 2017	FY 2018
Senior Center Coordinator	1.00	1.00	1.00
Senior Center Services Assistant	1.36	1.36	1.36
FTE Positions	<u>2.36</u>	<u>2.36</u>	<u>2.36</u>

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## Parks

### Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents that rate our parks as "good" or above.	94%	95% / 94%	95%
2. Percent of event sponsors that rated our parks as "good" or above in regards to meeting their needs.	96%	95% /84%	95%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Number of park rentals.	51	40/62	40
2. Vandalism incidents responded to within one hour of notification.	100%	100%/100%	100%
3. Departmental expenditures per capita.	\$8.11	\$3.38/\$9.82	\$4.32
4. Departmental expenditures as a percent of the General Fund.	1.33%	0.60%/1.76%	0.67%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of hours spent mowing.	70.5	75/262	75
2. Number of hours spent weeding.	231	250/255.5	250

Parks

Performance Measures	2016	2017	2018
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of hours spent picking up trash.	258	250/319.5	250
4. Number of hours spent cleaning fountain.	78	100/105	100
5. Number of vandalism incidents.	7	10/3	10

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## St. Marys Parks Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
<b>Purchased/Contracted Services</b>				
Other professional services	52.1240	0	0	15,000
Building repairs	52.2221	16,893	400	400
Rental of equipment and vehicles	52.2320	11,360	1,000	1,000
Lab analysis fees	52.3650	0	0	0
		28,253	1,400	16,400
<b>Supplies</b>				
Water/sewerage	53.1210	8,122	9,000	11,000
Electricity	53.1230	18,410	19,000	19,000
Christmas equipment & supplies	53.1703	8,008	10,000	10,000
Public grounds maintenance supplies	53.1705	24,272	10,000	11,000
Building repair supplies	53.1721	11,926	8,500	6,500
		70,738	56,500	57,500
<b>Capital Outlay</b>				
Site Improvements	54.1200	63,386	0	0
		63,386	0	0
<b>Total Expenditures</b>		<b>162,377</b>	<b>57,900</b>	<b>73,900</b>

## St. Marys Parks

### Capital Outlay Overview

This department does not have any capital expenditures for FY2018

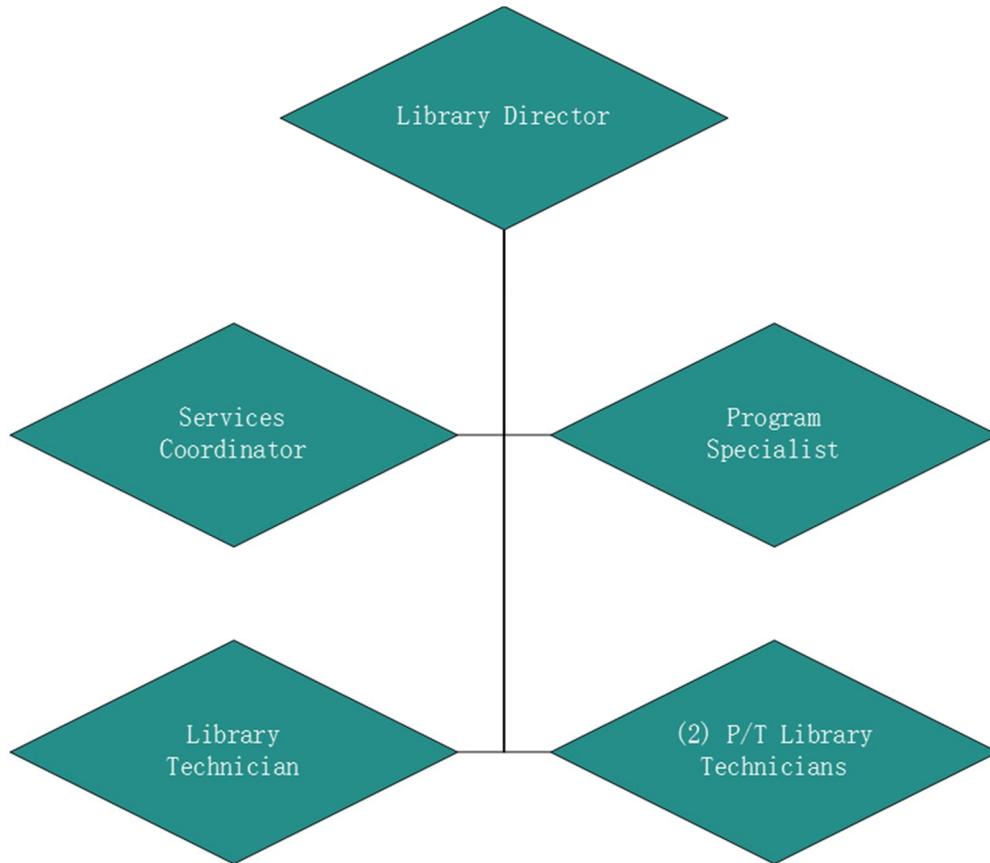
### Budget Summary

There is an overall increase in this budget from FY2017 to FY2018 of \$16,000 or 28%.

### Personnel

There are no personnel budgeted to this department.

St. Marys Public Library Organizational Chart FY 2018



## Library

### Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2016	2017	2018
<b>Outcome Measures</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Goal</b>
1. Percentage of visitors to total hours open annually.	38%	38%/32%*	36%
2. Number of books circulated divided by the number of regular library card holders.	8	8/5	6
<b>Efficiency/Effectiveness Indicators</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Actual/Goal</b>
1. Percent of audio-visual materials circulated compared to total circulation.	33%	33%/34%**	36%
2. Total department budget divided by total library users for the year.	\$3.80	\$3.80/\$4.20	\$4.00
3. Per capita circulation rate.	4	4.5/4.2	4
4. Departmental expenditures per capita.	\$17.89	\$17.50/\$16.72	\$18.34
5. Departmental expenditures as a percent of the General Fund.	3.00%	3%/3%	3.00%
<b>Workload/Service Level Indicators</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Goal</b>
1. Number of library cards to date.	13,000	13,000/12,783	13,000

Library			
Performance Measures	2016	2017	2018
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
2. Number of items circulated.	70,000	70,000/78,925	80,000
3. Number of computer users.	25,000	25,000/21,206	25,000
4. Number of Wi-Fi hits.	30,000	30,000/	30,000
5. Number of hours open during the year	2,600	2,600/2,504	2,600
6. Library attendance.	90,000	90,000/82,882	90,000
7. Holds sent/received.	7,000	7,000/7,109	7,500

\*Removed the hours of PTO

\*\*Includes Downloadable Digital Materials

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## St. Marys Library Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	180,208	187,158	175,823
Overtime	51.1300	10	0	300
Group Health/Dental	51.2105	27,991	30,456	28,326
Health Clinic	51.2107	3,499	3,729	3,455
Group Life Insurance	51.2110	529	564	350
FICA contributions (employer)	51.2200	13,375	14,318	13,830
Retirement - contribution (employee)	51.2400	9,266	10,015	10,058
Tuition reimbursements	51.2500	1,000	2,000	2,000
Workers' Compensation	51.2700	316	351	362
		236,194	248,591	234,504
Purchased/Contracted Services				
Computer maintenance	52.2201	0	4,000	4,000
Copier maintenance	52.2202	2,280	1,600	2,000
Alarm system maintenance	52.2205	930	1,000	1,000
Building repairs	52.2221	450	500	500
Telephone	52.3210	5,639	5,500	5,665
Postage	52.3220	3,747	4,300	4,000
Travel	52.3500	0	500	500
Dues and fees	52.3600	3,703	3,760	3,800
Education and training	52.3700	0	700	700
		16,749	21,860	22,165

## St. Marys Library Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Office supplies	53.1110	137	700	700
Computer supplies	53.1120	0	1,000	1,000
Copier supplies	53.1130	312	250	250
Miscellaneous supplies	53.1140	1,165	1,300	1,300
Library unique supplies	53.1145	2,077	2,200	2,200
Water/sewerage	53.1210	664	800	800
Electricity	53.1230	25,756	23,000	26,000
Books and periodicals	53.1400	11,916	23,500	22,500
Building repairs supplies	53.1721	1,885	1,500	2,500
		43,912	54,250	57,250
<hr/>				
Total Expenditures		296,855	324,701	313,919

## St. Marys Library

### Capital Outlay Overview

For FY 2018, this department does not have any capital outlay expenditures budgeted.

### Budget Summary

There is an overall decrease of \$10,782 or -.03% from FY 2017 to FY 2018.

### Personnel

Personnel remained constant from FY 2017 to FY 2018.

## St. Marys Library

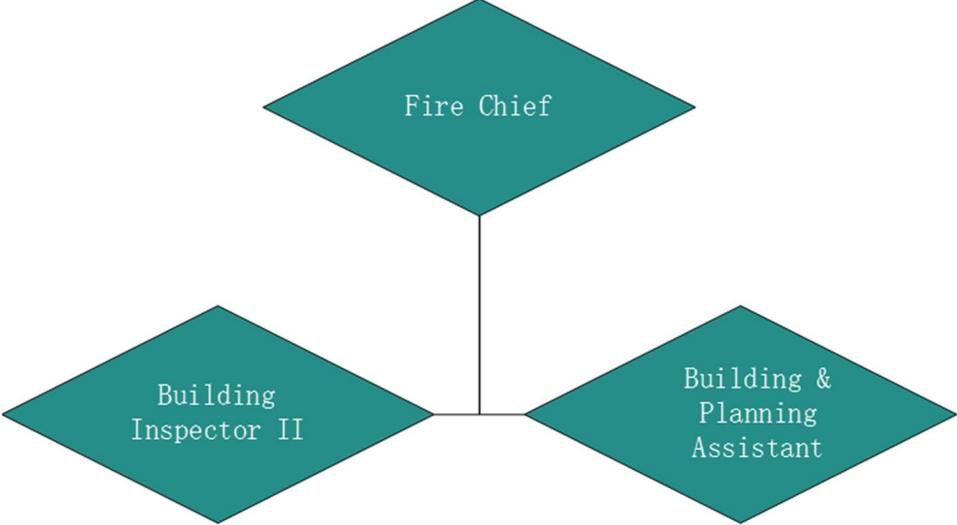
### FTE Summary

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Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
Library Director	1.00	1.00	1.00
Library Service Coordinator	1.00	1.00	1.00
Library Programs Specialist	1.00	1.00	1.00
Library Technician	2.00	2.00	2.00
FTE Positions	5.00	5.00	5.00

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Building Department Organizational Chart FY 2018



## 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	2016	2017	2018
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.	93%	93%	100%
3. Number of serious injuries to occupants of a residence as a result of a deficient building inspection (personal injury rates).	0	0	0
4. Percentage of residential building fires resulting from faulty building permitting and/or inspection.	0%	0%	0%
5. Percentage of commercial building fires resulting from faulty building permitting and/or inspection.	0%	0%	0%
Efficiency/Effectiveness Indicators	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.	99%	98%	100%

## Building Department

Performance Measures	2016	2017	2018
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
4. Departmental expenditures per capita.	\$10.23	\$6.65/9.04	\$10.00
5. Departmental expenditures as a percent of the General Fund.	1.12%	1.13%/1.4%	1.40%
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
1. Total number of /plumbing/HVAC/Electrical/LV permits issued.	131	232	200
2. Total number of building permits.	47	93	125
3. Number of inspections completed.	2,110	3,282	4,200
4. Dollar amount of building permits issued.	\$139,861	\$281,665	\$350,000
5. Number of certificates of occupancy issued.	25	104	150
6. Number of estimated fees for Building Permits.	15	10	5

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## Building Department Expenditures

		Actual	Budget	Adopted
	Account #	FY2016	FY2017	FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	75,022	75,806	80,847
Overtime	51.1300	885	700	700
Group Health/Dental	51.2105	16,035	16,356	15,290
Health Clinic	51.2107	1,748	1,865	1,296
Group Life Insurance	51.2110	240	240	158
FICA contributions (employer)	51.2200	5,457	5,853	6,240
Retirement Contribution (employer)	51.2400	4,106	4,177	4,550
Workers' Compensation	51.2700	1,317	631	939
		104,810	105,628	110,020
Purchased/Contracted Services				
Computer maintenance	52.2201	615	2,000	2,000
Copier maintenance	52.2202	1,072	1,598	1,646
Alarm system maintenance	52.2205	355	345	345
Vehicle repairs	52.2223	0	500	500
Telephone	52.3210	1,748	2,200	2,200
Postage	52.3220	15	25	25
Travel	52.3500	1,222	1,000	1,000
Dues and fees	52.3600	314	700	700
Professional subscriptions	52.3610	0	300	300
Education and training	52.3700	304	730	730
		5,645	9,398	9,446

## Building Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Office supplies	53.1110	171	150	150
Computer supplies	53.1120	66	300	300
Copier supplies	53.1130	159	300	500
Miscellaneous supplies	53.1140	0	0	300
Gasoline	53.1270	1,363	2,300	2,000
Small Equipment - computers & software	53.1610	486	500	300
Other supplies	53.1700	80	140	140
Vehicle repair supplies	53.1723	833	1,000	1,000
		3,158	4,690	4,690
Capital Outlays				
Vehicles	54.2200	0	0	27,000
		0	0	27,000
Debt Service				
Capital Lease - Principal - Veh	58.1210	0	0	4,341
Capital Lease - Interest - Veh	58.2210	0	0	365
		0	0	4,706
<b>Total Expenditures</b>		<b>113,613</b>	<b>119,716</b>	<b>155,862</b>

## Building Department

### Capital Outlay Overview

For FY 2018, this department has an expenditure for a vehicle in capital outlays.

### Budget Summary

There is an overall increase of \$36,146 or 30% from last year's budget. This increase is reflected in salaries, capital outlays, and debt service.

### Personnel

The personnel remained constant for this department from FY 2017 to FY 2018.

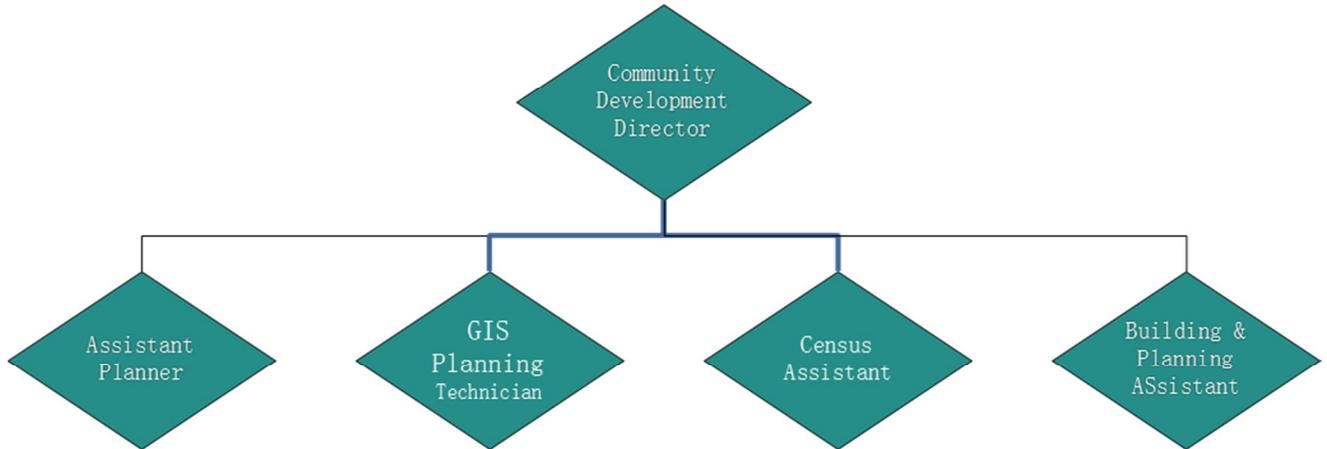
#### FTE Summary

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Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
Fire Chief	0.30	0.30	0.30
Planning and Building Assistant	0.50	0.50	0.50
Chief Building Inspector	0.90	0.90	0.90
FTE Positions	1.70	1.70	1.70

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Planning Department Organizational Chart FY 2018



## 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	2016	2017	2018
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%/100%	100%
2. Percentage of time planning staff recommendations were accepted by City Council as presented.	95%	100%/100%	100%
3. Percentage of time planning staff recommendations were accepted by the Planning and Zoning Commission as presented.	95%	100%/100%	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.	\$10.42	\$10.00/\$11.87	\$17.00
3. Departmental expenditures as a percent of the General Fund.	1.65%	1.65%/2.23%	4.00%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of applications for review submitted to Planning Commission.	24	25/36	30
2. Total number of dilapidated structures removed either by City or by Owner under orders from the City.	4	8/6	8
3. Total number of dilapidated structures renovated or restored.	0	6/1	6

Planning			
Performance Measures	2016	2017	2018
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
4. Number of building permits reviewed (Planning component).	175	200/187	200
5. Number of Occupation Tax licenses processed.	604	625/657	675
6. Number of Historic Preservation Certificates of Appropriateness (COA) submitted to Historic Preservation Commission.	24	30/28	30
7. Number of Historic Preservation Commission Certificates of Appropriateness (COA) appealed to Council.	1	0/1	0

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## Planning Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	121,081	125,067	154,773
Overtime	51.1300	869	1,232	1,200
Group Health/Dental	51.2105	25,539	39,392	53,761
Health Clinic	51.2107	971	1,865	3,023
Group Life Insurance	51.2110	327	352	219
FICA contributions (employer)	51.2200	8,603	9,662	11,932
Retirement Contribution (employer)	51.2400	3,112	8,417	9,294
<u>Workers' Compensation</u>	<u>51.2700</u>	<u>1,012</u>	<u>281</u>	<u>376</u>
		161,514	186,268	234,578
Purchased/Contracted Services				
Computer maintenance	52.2201	2,637	3,000	3,000
Copier maintenance	52.2202	1,072	3,044	3,000
Alarm system maintenance	52.2205	355	345	500
Vehicle repairs	52.2223	0	400	400
Telephone	52.3210	1,934	2,215	2,000
Postage	52.3220	942	1,200	1,500
Advertising	52.3300	1,207	1,200	1,500
Printing and binding	52.3400	65	600	700
Travel	52.3500	1,219	2,500	3,000
Dues & Fees	52.3600	397	750	1,000
Education and training	52.3700	500	1,000	1,300
<u>Other purchased services</u>	<u>52.3900</u>	<u>541</u>	<u>6,620</u>	<u>5,000</u>
		10,869	22,874	22,900

## Planning Department Expenditures

		Actual	Budget	Adopted
	Account #	FY2016	FY2017	FY2018
Supplies				
Office supplies	53.1110	237	400	400
Computer supplies	53.1120	1,000	650	800
Copier supplies	53.1130	198	400	600
Miscellaneous supplies	53.1140	584	800	600
Gasoline	53.1270	796	900	800
Small equipment	53.1600	792	1,000	1,000
Small equipment - computers	53.1610	2,137	1,000	2,500
Vehicle repair supplies	53.1723	0	500	500
		5,744	5,650	7,200
Capital Outlay				
Computer Software	54.2100	0	0	11,000
		0	0	11,000
<b>Total Expenditures</b>		<b>178,127</b>	<b>214,792</b>	<b>275,678</b>

## Planning Department

### Capital Outlay Overview

There is \$11,000 budgeted in capital outlay for computer software for FY 2018.

## Planning Department

### Budget Summary

Overall increase of \$34,729 or 19% from last year's budget. The increase is shown in salaries, wages, & benefits, supplies, and capital outlay.

### Personnel

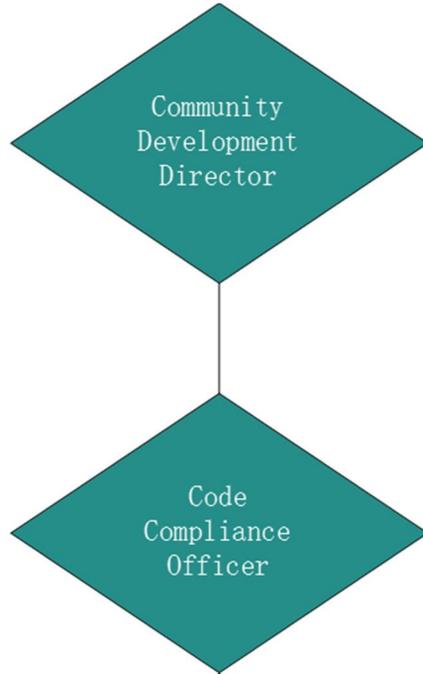
Personnel increased from 2.45 to 4 positions. A part-time Census Assistant and GIS/Planning Tech was added to the budget.

### FTE Summary

Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
Planning Director	1.00	1.00	1.00
Assist. Planner	0.95	0.95	1.00
GIS/Planning Technician	0.00	0.00	1.00
Census Assistant	0.00	0.00	0.50
Planning and Building Assist.	0.50	0.50	0.50
<b>FTE Positions</b>	<b>2.45</b>	<b>2.45</b>	<b>4.00</b>

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Code Compliance Organizational Chart FY 2018



## 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	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Total Number of cases opened during reporting period.	226	260/320	350
2. Total number of cases that remain open past this reporting period.	17	42/30	0
3. Total number of cases closed resulting in the violation being corrected.	218	215/290	350
4. Total number of cases resulting in a Citation.	8	3/0	0
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Number of days to respond to complaint/inquiry.	1	2/2	2

## Code Compliance

Performance Measures	2016	2017	2018
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
2. Number of days cases are open.	5	1	2
3. Number of cases resulting in voluntary compliance.	1	260/199	350
4. Departmental expenditures per capita.	\$3.23	\$3.73/\$3.38	\$5.57
5. Departmental expenditures as a percent of the General Fund.	0.01%	.0066%/.0066%	0.01%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Total number of inquiries/complaints (public generated) per reporting period.	35	45/40	45
2. Total number of inquiries/complaints (Compliance Officer) generated per reporting period.	60	50/55	45
3. Average number of inquiries/complaints (other staff, i.e. Water Dept., Police/Fire, Council) per reporting.	5	5/5	5

## Code Enforcement Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	38,298	38,572	38,771
Overtime	51.1300	254	500	500
Group Health/Dental	51.2105	539	550	496
Group Life Insurance	51.2110	141	141	88
FICA contributions (employer)	51.2200	2,886	2,989	3,004
Retirement Contribution (employer)	51.2400	2,680	2,735	2,784
Workers' Compensation	51.2700	360	421	867
		45,158	45,908	46,510
Purchased/Contracted Services				
Legal	52.1220	1,000	1,000	1,000
Computer maintenance	52.2201	2,494	2,540	2,600
Copier maintenance	52.2202	54	100	300
Vehicle repairs	52.2223	0	500	300
Telephone	52.3210	1,785	1,690	1,800
Postage	52.3220	92	200	200
Printing and binding	52.3400	208	300	300
Travel	52.3500	1,072	1,600	2,000
Dues & Fees	52.3600	66	90	90
Education and training	52.3700	832	1,440	1,000
Other Purchased Service	52.3900	355	5,000	5,000
		7,958	14,460	14,590

## Code Enforcement Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Office supplies	53.1110	76	200	200
Computer supplies	53.1120	734	450	250
Miscellaneous supplies	53.1140	367	1,300	250
Gasoline	53.1270	826	1,000	1,600
Vehicle repair supplies	53.1723	399	500	300
		2,402	3,450	2,600
Capital Outlays				
Vehicles	54.2200	0	0	27,000
		0	0	27,000
Debt Service				
Capital Lease - Principal - Vehicle:	58.1210	0	0	4,341
Capital Lease - Interest - Vehicles	58.2210	0	0	365
		0	0	4,706
<b>Total Expenditures</b>		<b>55,518</b>	<b>63,818</b>	<b>95,406</b>

## Code Enforcement

### Capital Outlay Overview

For FY 2018, the department has \$27,000 in capital outlay budgeted for a vehicle.

## Code Enforcement

### Budget Summary

This department had an overall increase of \$31,588 or 33% from last year's budget. This is mainly due to an increase in the capital outlays.

### Personnel

Personnel remained constant from FY 2017 to FY 2018.

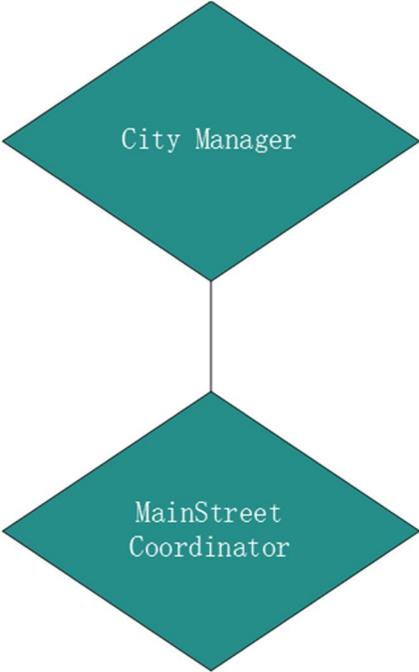
### FTE Summary

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Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
Code Compliance Officer	1.00	1.00	1.00
FTE Positions	1.00	1.00	1.00

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Economic Development Department Chart FY 2018



## Economic Development

### Purpose Statement

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

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

1. Work in partnership with the Industrial Development Authority and the St. Marys Downtown Development Authority.
2. Determine the best economic use for property owned or acquired by the City.
3. Network with property owners, managers, brokers, and other interested parties to explore location or expansion in St. Marys.

Performance Measures	2016	2017	2018
<b>Events and Volunteers in Downtown</b>	<b>Actual</b>	<b>Goal</b>	<b>Goal</b>
1. Downtown Events	172	189	198
2. Downtown Event Attendance	105,070	115,000	120,750
3. Volunteer Hours	23,596	25,955	27,252
<b>Job Creation in DDA Area</b>	<b>Actual</b>	<b>Goal</b>	<b>Goal</b>
1. New Businesses in DDA Area	7	9	10
2. Jobs Created	14	16	17
<b>Public Improvements in Downtown</b>	<b>Actual</b>	<b>Goal</b>	<b>Goal</b>
1. Projects Completed	3	5	7

## Economic Development Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51. 1100	43,470	45,000	48,131
Group Health/Dental	51. 2105	7,438	7,586	7,082
Health Clinic	51. 2107	874	932	864
Group Life Insurance	51. 2110	141	141	88
FICA contributions (employer)	51. 2200	3,196	3,367	3,683
Retirement Contribution (employer)	51. 2400	1,484	3,081	3,369
Tuition Reimbursement	51. 2500	0	1,000	1,000
Workers' Compensation	51. 2700	487	70	160
		57,090	61,177	64,377
Purchased/Contracted Services				
Other Professional Services	52. 1240	10,000	5,000	2,000
Copier maintenance	52. 2202	978	1,115	1,148
Property/Liability Insurance	52. 3110	572	750	1,650
Telephone	52. 3210	1,894	2,292	2,300
Postage	52. 3220	33	500	500
Advertising	52. 3300	1,709	3,000	2,000
Marketing	52. 3310	1,336	3,000	4,000
Travel	52. 3500	1,115	3,090	5,000
Dues and fees	52. 3600	513	790	800
Education and training	52. 3700	1,399	1,545	4,000
Other Purchased Services	52. 3900	0	6,250	0
		19,549	27,332	23,398

## Economic Development Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Office supplies	53.1110	135	200	200
Computer supplies	53.1120	342	412	400
Copier supplies	53.1130	166	412	400
Miscellaneous supplies	53.1140	257	515	750
Electricity	53.1230	2,500	2,500	2,500
Small Equipment	53.1600	2,280	3,000	500
Small Equipment supplies	53.1601	4,740	0	0
Building repair supplies	53.1721	0	0	0
		10,420	7,039	4,750
Capital Outlays				
Site improvements	54.1200	0	0	5,000
		0	0	5,000
Other				
Contributions to others	57.3000	0	10,000	10,000
		0	10,000	10,000
<b>Total Expenditures</b>		<b>87,059</b>	<b>105,548</b>	<b>107,525</b>

## Economic Development Department

### Capital Outlays

For FY 2018 this department has \$5,000 in site improvements in capital outlays.

## Economic Development Department

### Budget Summary

This department has an overall increase from FY 2017 to FY 2018 of \$1,977 or .02%. This is due to an increase in salaries and the capital outlays.

### Personnel

Personnel remained constant from FY 2017 to FY 2018.

### FTE Summary

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	Actual	Actual	Actual
Position	FY 2016	FY 2017	FY 2018
Main Street Director	1.00	1.00	1.00
FTE Positions	1.00	1.00	1.00

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## St. Marys Airport Expenditures

		Actual	Budget	Adopted
	Account #	FY2016	FY2017	FY2018
Purchased/Contracted Services				
Engineers/Consultants	52.1310	0	0	0
Property/Liability Insurance	52.3110	3,262	6,000	3,000
Dues & Fees	52.3600	200	0	0
Other Purchased Services	52.3900	0	0	30,000
		3,462	6,000	33,000
<b>Total Expenditures</b>		<b>3,462</b>	<b>6,000</b>	<b>33,000</b>

### Capital Outlay Overview

For FY 2018, this department does not have any capital outlay expenditures.

### Budget Summary

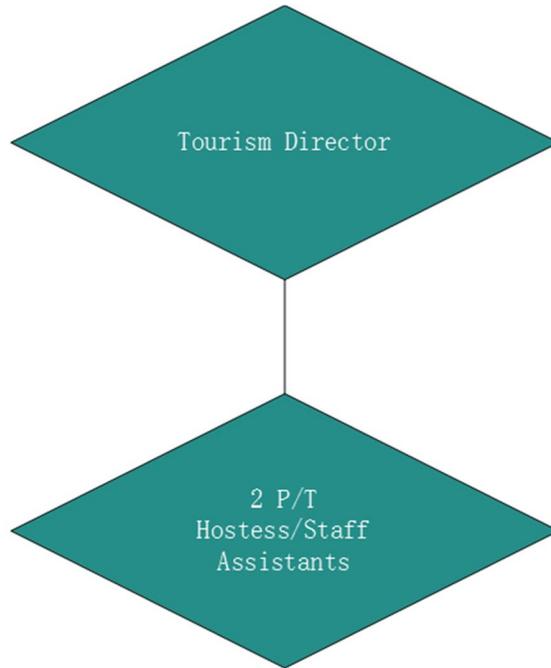
The budget increased for FY 2018 from FY 2017 by \$30,000 or 500%. The increase is shown in the Other purchased services line item.

### Personnel

There are no personnel budgetd for the Airport. The Airport is managed by the St. Marys Airport Authority.

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Special Facilities - Orange Hall Organizational Chart FY  
2018



## Special Facilities Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular Employees	51.1100	14,165	14,144	14,356
FICA contributions (employer)	51.2200	1,085	1,082	1,098
Workers' compensation	51.2700	28	30	58
		15,278	15,256	15,512
Purchased/Contracted Services				
Alarm system maintenance	52.2205	523	515	530
Orange Hall restoration	52.2227	1,076	515	500
Submarine Museum	52.2229	50	515	500
Telephone	52.3210	398	505	500
Other purchased services	52.3900	193	4,487	3,500
		2,240	6,537	5,530
Supplies				
Miscellaneous supplies	53.1140	77	1,100	1,000
Water/sewerage	53.1210	957	925	925
Electricity	53.1230	8,243	8,250	8,500
Orange Hall restoration supplies	53.1727	323	260	260
		9,600	10,535	10,685
Capital Outlays				
Site Improvements	54.1200	0	0	200,000
		0	0	200,000
<b>Total Expenditures</b>		<b>27,118</b>	<b>32,328</b>	<b>231,727</b>

## Special Facilities

### Capital Outlay Overview

This department has \$200,000 budgeted in Capital Outlays for site improvements at Orange Hall.

### Budget Summary

The department has an overall increase of \$199,399 or 617% from last year's budget. The increase is due to the added line item for Capital Outlays.

### Personnel

Personnel remained constant from FY 2017 to FY 2018.

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#### FTE Summary

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	Actual	Actual	Actual
Position	FY 2016	FY 2017	FY 2018
Hostess	0.75	0.75	0.75
FTE Positions	0.75	0.75	0.75

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### Multi-Grant Fund

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

### Tax Allocation District

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

### Special Revenue Hotel/Motel

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

### Special Purpose Local Option Sales Tax Fund

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

### LMIG Fund

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

### Water and Sewer Enterprise Fund

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

## Solid Waste Fund

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

## Aquatic Center Fund

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

# downtown splash pad



### Multiple Grants Fund – Revenues

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Revenue Sources				
Grant Federal	33. 1120	67,767	75,000	392,333
GEMA Grant – Fire Dept	33. 4000	0	7,500	0
OP Grant – Body Cameras	33. 4112	0	18,750	0
Other Miscellaneous Income	38. 9010	32,349	0	0
		100,116	101,250	392,333
<b>Total Revenues</b>		<b>100,116</b>	<b>101,250</b>	<b>392,333</b>

### Multiple Grants Fund – Expenditures

	Account #	Actual FY2016	Budget FY2017	Adpoted FY2018
Payments to Others				
Operating Transfer Out to General Fund	61. 1000	100,116	101,250	392,333
Operating Transfer Out – Capital Project	61. 1030	0	0	0
		100,116	101,250	392,333
<b>Total Expenditures</b>		<b>100,116</b>	<b>101,250</b>	<b>392,333</b>

#### Capital Outlay Overview

This department does not have any capital outlay expenditures planned for FY 2018.

#### Budget Summary

The budget for FY 2018 increased by \$291,083 or 287% due to the award of a federal grant to be used for the SHRIMP (Downtown Project).

#### Personnel

There are no personnel budgeted in this department.

### Tax Allocation District - Revenues

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Revenue Sources				
Real Property Tax Revenue	31.1100	0	0	12,000
		0	0	12,000
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>12,000</b>

### Tax Allocation District - Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Expenditures				
Operating Transfers Out	61.1100	0	0	12,000
		0	0	12,000
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>12,000</b>

#### Capital Outlay Overview

This department does not have any capital outlay expenditures planned for FY 2018.

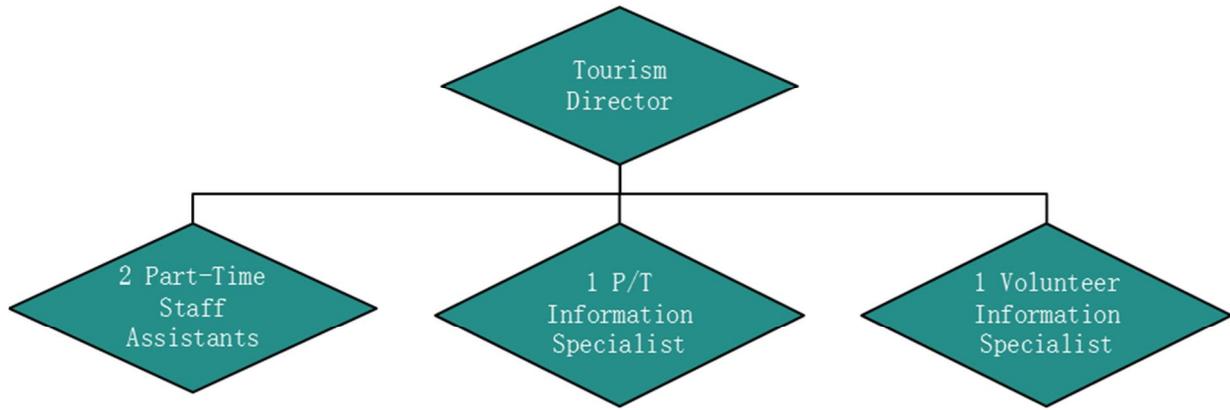
#### Budget Summary

The budget for FY 2018 for this department is \$12,000. This is the first year that this fund has been budgeted.

#### Personnel

There are no personnel budgeted in this department.

Tourism Organizational Chart FY 2018



## St. Marys Convention & Visitors Bureau

### Purpose Statement

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

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

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

Performance Measures	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Revenue collected through overnight guest at local hotels/bed & breakfasts.	\$145,979	\$131,000/ \$149,776	\$111,000
2. Revenue collected through Activity Fees & Misc. Income (Tour of Homes, Community Market).	\$11,756	\$10,100/ \$9,858	\$10,650
3. Revenue collected through sales of retail items from Welcome Center.	\$1,655	\$1,500/ \$1,524	\$1,800
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Tourism material sent to prospective visitors (includes hard copy and electronic information).	67,279	49,000/77,346	50,470
2. Marketing and Advertising Expenditures.	\$46,650	\$36,330/ \$36,979	\$33,700
3. St. Marys tracked in-person referrals.	14,729	13,100/15,531	13,500
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Tour Revenue Collected at Orange Hall.	\$9,596	\$7,400/\$9,625	\$2,000

St. Marys Convention & Visitors Bureau

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
2. Number of visitors at Welcome Center.	14,825	12,000/	12,000,
3. Minimum hours of tourism education received & advocating for tourism in St. Marys and Cumberland Island (presentations, mtgs., etc.).	42	24/40	24

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## Tourism Revenues

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Taxes				
Hotel/Motel Tax	31.4100	140,460	131,000	109,000
		140,460	131,000	109,000
Charges for Services				
Activity Fees	34.7200	4,833	4,100	4,100
Retail Sales	34.7900	1,655	1,500	1,800
		6,488	5,600	5,900
Investment Income				
Interest Earned	36.1000	10	0	0
		10	0	0
Contributions & Donations				
Contributions From Others	37.1000	533	250	1,300
		533	250	1,300
Miscellaneous				
Miscellaneous Income	38.9010	6,923	6,000	6,550
Fund Equity	38.0001	0	0	5,040
		6,923	6,000	11,590
Interfund Transfers				
Operating T/F In General Fund	39.1200	20,015	30,100	55,100
		20,015	30,100	55,100
<b>Total Revenues</b>		<b>174,429</b>	<b>172,950</b>	<b>182,890</b>

## Tourism Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	29,070	35,948	24,744
Overtime - Regular employees	51.1300	0	100	100
FICA contributions (employer)	51.2200	2,204	2,756	1,893
Workers Compensation	51.2700	39	116	80
		31,313	38,920	26,817
Purchased/Contracted Services				
Audit/Administration Fee	52.1210	3,600	3,600	3,600
Tram maintenance	52.2210	373	700	700
Liability/Board Insurance	52.3110	1,202	980	1,100
Telephone/Internet	52.3210	2,708	2,800	2,800
Postage	52.3220	433	1,400	1,100
Advertising/ Marketing	52.3300	46,650	36,330	47,875
Travel	52.3500	2,918	2,500	1,700
Dues and fees	52.3600	1,135	1,320	1,220
Education and training	52.3700	865	1,100	645
Contract Labor	52.3850	55,137	55,000	72,200
		115,021	105,730	132,940
Supplies				
Office supplies	53.1110	2,029	2,200	1,503
Miscellaneous supplies	53.1140	2,924	2,900	2,500

## Tourism Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Water/Sewerage	53.1210	615	750	750
Electricity	53.1230	4,008	4,450	4,580
Supp/Inv for Resale	53.1500	524	1,000	800
Small equipment/Computers	53.1610	0	5,000	1,000
		10,100	16,300	11,133
Other Costs				
Payment to Others	57.3000	12,000	12,000	12,000
		12,000	12,000	12,000
<b>Total Expenditures</b>		<b>168,434</b>	<b>172,950</b>	<b>182,890</b>

## Tourism Department

### Capital Outlay Overview

This department has no capital outlay expenditures budgeted for FY 2018.

### Budget Summary

There is an overall increase in the budget of \$9,940 or 6% from FY 2017 to FY 2018. This increase is shown in marketing/advertising and contracted labor.

### Personnel

Personnel remained constant from FY 2017 to FY 2018.

## Tourism Department

### FTE Summary

Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
Tourism Director*	0.00	0.00	0.00
Hostess	1.50	1.50	1.50
FTE Positions	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>

*\*Contract Position*

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SPLOST Fund

SPLOST VII – Revenues

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Revenues				
Sales, Interest, Other Income				
SPLOST VI Referendum Tax	31.3200	2,343,998	0	0
SPLOST VII Referendum Tax	31.3201	2,018,855	1,929,300	1,654,050
SPLOST VII Interest Revenues	36.1007	341	0	0
		4,363,194	1,929,300	1,654,050
<b>Total Revenues – SPLOST VII</b>		<b>4,363,194</b>	<b>1,929,300</b>	<b>1,654,050</b>

SPLOST VII – Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Expenditures				
Road, Streets and Bridges				
SPLOST VI – Gaines Davis Sewer 54310	54.1202	1,917,513	0	0
SPLOST VI – Sewer Infrastructure 54310	54.1205	297,787	0	0
Infrastructure – 54220	52.2224	107,552	0	0
Vehiucles/Equipment – 54200	54.1241	160	0	0
Drainage – 54220	54.1242	12,558	0	0
Paving/Overlay – 54220	54.1416	670	0	0
Paving/Overlay – 54220	54.1417	14,495	260,000	0
Bond Debt 54310	58.1100	0	1,669,300	1,654,050
		2,350,735	1,929,300	1,654,050

## SPLOST VII - Expenditures

Other Financing Use

Operating Transfer Out	61.1000	1,680,800	0	0
		1,680,800	0	0

Total Expenditures	4,031,535	1,929,300	1,654,050
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## SPLOST VII

### Capital Outlay Overview

SPLOST VII is a capital improvement fund that is used for the purchase of capital equipment and improvements to infrastructure. Items included in the FY 2018 budget are:

Bond debt payment - bond used for repairs to infrastructure.

### Budget Summary

There is a decrease of \$275,250 or 17% from FY 2017 to FY 2018.

### Personnel

There are no personnel budgeted in this department.

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## Local Maintenance and Improvement Grant (LMIG)

### Local Maintenance and Improvement Grant (LMIG) Revenues

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Fund Balance	13. 3000	0	300,000	356,000
LMIG Grant	31. 3200	256,064	150,000	205,000
Interest revenue	36. 1000	114	150	150
		256,178	450,150	561,150
<b>Total Revenues</b>		<b>256,178</b>	<b>450,150</b>	<b>561,150</b>

### Local Maintenance and Improvement Grant (LMIG) Expenditures

	Account #	Actual FY2016	Budget FY2017	Adpoted FY2018
<u>Paving and Overlay - Highways &amp; Street:</u>	54. 1415	0	450,150	561,150
		0	450,150	561,150
<b>Total Expenditures</b>		<b>0</b>	<b>450,150</b>	<b>561,150</b>

## Local Maintenance and Improvement Grant (LMIG)

### Capital Outlay Overview

LMIG funds are set for road infrastructure and improvements in the FY2018 budget

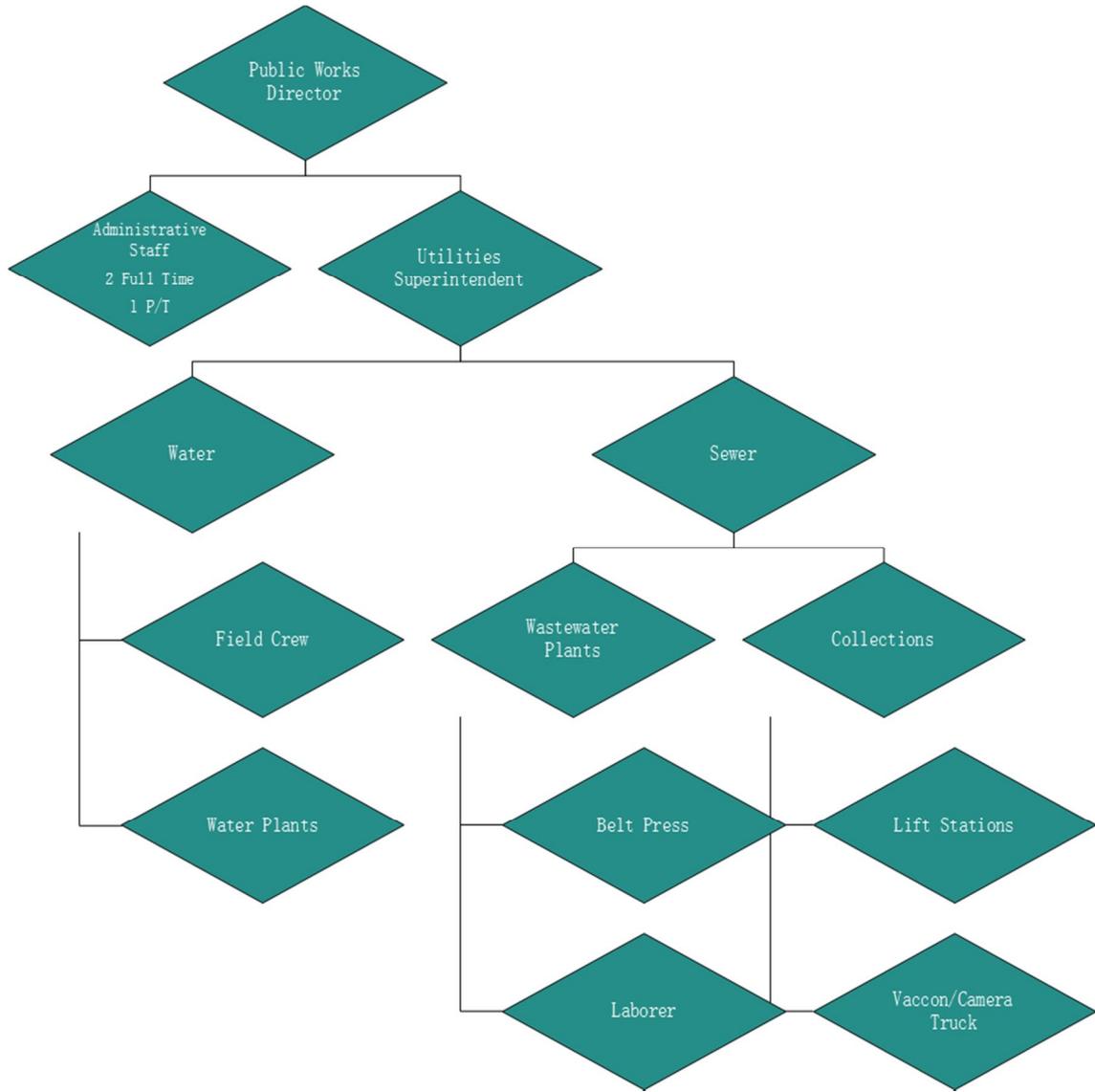
### Budget Summary

LMIG funds increased due increased grant funds received for these projects.

### Personnel

Personnel are not budgeted in this department.

# Water & Sewer Departments Organizational Chart FY 2018



## 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	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Compliance rate with EPD mandated testing.	100%	100%/100%	100%
2. Percent of survey respondents who rate the quality of the sanitary Sewer System as "good" or above.	69%	90%/84%	90%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of sewer back-ups responded to within one hour of notification.	100%	100%/100%	100%
2. Percent of sewer line breaks repaired within two hours after locates are completed.	100%	99%/100%	100%
3. Percent of water samples tested which meet established EPD requirements.	100%	100%/99%	100%
4. Number of properties damaged as a result of Sewer System failures.	0	0/0	0
5. Percent of Sewer Systems cleaned every year.	2%	2%/2%	2%
6. Departmental expenditures per capita.	\$238.79	\$172.30/\$150.32	\$151.02
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Citizen inquiries/service requests completed.	91	70/306	70

Sewer Department			
	2016	2017	2018
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
2. Total number of employees.	18.695	18.695/18.695	18.695
3. Miles of main.	134.7	132/134.7	132
4. Locate requests completed.	1,713	2,000/1,524	2,000
5. Number of blockage/odor/break complaints received.	59	50/89	50
6. Total gallons treated. (million)	694.6	550/615.63	550
7. Total tons of sludge disposed.	1,455.53	1,500/1,674	1,600
8. Total inches of rainfall.	65.51	50/51.70	50
9. Number of lift stations.	74	76/75	76
10. Number of lift station alarm calls received.	766	650/942	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	2016	2017	2018
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).	68%	60%/76%	60%
3. Percent of survey respondents that rate the water quality as "good" or above.	56%	70%/59%	70%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of fire hydrants repaired within five days.	45%	90%/44%	90%
2. Peak day water demand as a percentage of capacity.	66%	30%/49.6%	30%
3. Departmental expenditures per capita.	\$114.67	\$102.70/\$87.42	\$87.00
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Total number of employees.	15.695	15.695/15.695	15.695
2. Miles of water mains.	131	132/131	132

## Water Department

	2016	2017	2018
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of water customer accounts.	6,863	6,875/6,907	6,950
4. Locate requests completed.	1,713	1,700/1,524	1,700
5. Number of fire hydrant repairs/inspections.	54	20/23	20
6. Number of low pressure/odor complaints received.	64	50/71	50
7. Total gallons pumped. (millions)	522.0	500/536.9	500
8. Total gallons billed. (millions)	427.1	430/430.6	430
9. Total gallons of unaccounted for water. (millions)	84.6	80/106.3	80.0
10. Utility bills processed.	82,218	80,000/83,855	84,000

## Water-Sewer Revenues

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Grants - Direct				
GEFA Loan	33.4110	0	450,000	475,000
		0	450,000	475,000
Charges for Services				
Water Charges	34.4210	2,173,370	2,133,045	2,154,375
Transfer/Temporary Services	34.4211	45,220	47,705	48,421
Reconnection NSF Fees	34.4212	70,384	86,275	87,138
Late Fees and Penalties	34.4213	123,764	131,950	133,929
Turn On Fee	34.4214	44,884	45,675	46,360
Cap Recovery Water - Developers	34.4216	45,617	55,571	56,405
Water Charges 2	34.4217	730,968	710,992	721,657
Sewerage Charges	34.4230	2,048,954	2,028,900	2,059,334
Sewer Charges 2	34.4231	692,677	673,153	683,250
Cap Recovery Meter - Developers	34.4236	18,225	14,210	14,423
Cap Recovery Sewer - Developers	34.4256	173,483	180,416	183,122
Construction Fees	34.4263	247,038	270,000	274,050
		6,414,584	6,377,892	6,462,464
Investment Income				
Interest Revenues	36.1000	4,726	4,000	4,060
		4,726	4,000	4,060

## Water-Sewer Revenues

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Contributions & Donations				
Capital Contributions	37.1010	2,215,300	0	0
		2,215,300	0	0
Miscellaneous				
Fund Equity	38.0001	0	440,229	213,443
Rental Income	38.1000	38,500	42,000	42,000
Other Miscellaneous Revenues	38.9100	21,435	0	2,525
Collection Fees	38.9300	216	0	0
		60,151	482,229	257,968
Other Financing Sources				
Lease Revenues	39.1001	0	170,000	37,000
Operating Transfer In - SPL0ST	39.1205	1,680,800	1,669,300	1,654,050
		1,680,800	1,839,300	1,691,050
Proceeds of Fixed Assets				
Gain/Loss of Property Sale	39.2200	3,779	5,000	5,000
		3,779	5,000	5,000
<b>Total Revenues</b>		<b>10,379,340</b>	<b>9,158,421</b>	<b>8,895,542</b>

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## Sewer Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	582,260	616,139	619,591
Temporary Employees	51.1200	740	0	0
Overtime	51.1300	28,138	28,000	28,000
Group Health/Dental	51.2105	229,830	271,204	214,577
Health Clinic	51.2107	8,537	10,255	8,207
Wellness Program	51.2108	0	500	500
Group Life Insurance	51.2110	1,836	2,009	1,494
FICA contributions (employer)	51.2200	41,939	49,277	49,541
Retirement contributions (employer)	51.2400	33,304	37,102	40,308
Tuition reimbursements	51.2500	0	1,000	1,000
Workers' compensation	51.2700	5,466	7,805	8,917
		932,050	1,023,291	972,135
Purchased/Contracted Services				
Audit	52.1210	7,500	7,500	7,725
Employment physicals & tests	52.1231	286	1,800	1,800
Collection services	52.1320	2,512	4,000	4,000
Utilities Protection Agency	52.1330	1,145	1,288	1,326
Custodial	52.2130	6,440	5,700	6,450
Computer maintenance	52.2201	9,516	11,000	51,330
Copier maintenance	52.2202	68	750	750
Radio maintenance	52.2204	1,544	500	500

## Sewer Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Alarm system maintenance	52. 2205	19,781	22,660	23,340
Fuel system maintenance	52. 2208	265	250	250
Building repairs	52. 2221	1,151	500	500
Water/Sewer plant repairs	52. 2222	18,847	50,000	50,000
Vehicle repairs	52. 2223	6,332	90,000	10,000
Lift station repairs	52. 2225	19,955	40,000	100,000
Water/Sewer system repairs	52. 2226	113,594	60,000	60,000
Rental of equipment and vehicles	52. 2320	3,215	8,000	8,000
Property/liability ins. - Sewer	52. 3130	60,716	64,000	65,920
Public officials liability ins. - Sew	52. 3170	12,141	12,000	11,000
Telephone	52. 3210	7,492	9,400	9,400
Postage	52. 3220	18,576	17,000	17,510
Advertising	52. 3300	357	300	300
Printing and binding	52. 3400	2,668	3,000	3,000
Travel	52. 3500	0	600	1,500
Dues and fees	52. 3610	549	798	822
Lab analysis fees	52. 3650	57,860	80,000	62,400
Sludge charges	52. 3670	37,925	45,000	45,000
Bank fees	52. 3680	20,505	15,000	19,000
Education and training	52. 3700	935	1,000	2,500
Licenses	52. 3800	0	200	0
		431,875	552,246	564,323

## Sewer Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Office supplies	53. 1110	574	500	500
Computer supplies	53. 1120	3,698	2,500	2,500
Copier supplies	53. 1130	43	850	850
Miscellaneous supplies	53. 1140	1,988	2,000	2,000
Electricity	53. 1230	355,776	396,550	385,000
Gasoline	53. 1270	24,234	32,430	32,430
Small equipment	53. 1600	7,855	6,000	13,500
Small equipment supplies	53. 1601	1,412	2,000	2,000
Small equipment - computers	53. 1610	925	900	900
Safety supplies	53. 1701	3,484	3,000	3,000
Uniforms & replacements	53. 1702	2,984	4,000	4,000
Chlorine/Fluoride	53. 1715	45,935	66,950	66,950
Building repair supplies	53. 1721	4,594	3,000	3,000
Water/Sewer plant supplies	53. 1722	41,079	40,000	40,000
Vehicle repair supplies	53. 1723	28,806	25,000	25,000
Lift station repair supplies	53. 1725	85,143	50,000	190,000
Water/Sewer system supplies	53. 1726	17,688	25,000	25,000
		626,218	660,680	796,630

## Sewer Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
<b>Capital Outlays</b>				
Site improvements	54.1200	0	450,000	50,000
Machinery	54.2100	0	140,000	0
Vehicles	54.2200	0	0	37,000
Equipment	54.2500	0	70,000	110,000
		0	660,000	197,000
<b>Other Costs</b>				
Depreciation	56.1000	2,016,163	0	0
Amortization	56.2000	68,399	0	0
Bad Debt	57.4000	11,317	0	0
Contingencies - Sewer Admin.	57.9200	0	51,500	53,045
Fiscal Agent's Fees	58.3000	2,250	2,250	2,500
		2,098,129	53,750	55,545
<b>Total Expenses</b>		<b>4,088,272</b>	<b>2,949,967</b>	<b>2,585,633</b>

## Sewer Department

### Capital Outlay Overview

For FY 2018, this department has budgeted \$197,000 for site improvements, vehicles, and equipment expenditures.

### Budget Summary

There is an overall decrease of \$364,334 or -14.% from FY 2017 to FY 2018. This is due to a decrease in Capital outlays, and health & dental expenditures.

## Sewer Department

### Personnel

Personnel remained constant from FY 2017 to FY 2018.

#### FTE Summary

Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
City Manager *	0.08	0.08	0.08
Public Works Director *	0.33	0.33	0.33
Administrative Assistant *	0.25	0.25	0.25
Construction Inspections *	0.38	0.38	0.38
Equipment Operator I	3.00	3.00	3.00
Wastewater Plant Operator I	1.00	1.00	1.00
Wastewater Plant Operator II	2.00	2.00	2.00
Wastewater Maintenance Superviso	1.00	1.00	1.00
Utility Superintendent	1.00	1.00	1.00
Operations Technician	2.00	2.00	2.00
Lift Station Technician	2.00	2.00	2.00
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 *	0.38	0.38	0.38
Supervisor *	0.75	0.75	0.75
Staff Assistant *	0.50	0.50	0.50
Director of Finance *	0.25	0.25	0.25
Assistant Finance Director *	0.43	0.43	0.43
Accountant *	0.20	0.20	0.20
Bookkeeper *	0.25	0.25	0.25
Purchasing Agent *	0.25	0.25	0.25
Jr. Accountant *	0.40	0.40	0.40
Accounts Payable *	0.25	0.25	0.25
Fiscal Agent II *	0.35	0.35	0.35
Accounts Receivable Clerk *	0.38	0.38	0.38
Customer Service Representative	0.30	0.30	0.30
<b>FTE Positions</b>	<b>18.70</b>	<b>18.70</b>	<b>18.70</b>

*\*Partially Budgeted in Other Funds*

## Water Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	542,731	527,680	549,079
Temporary Employee	51.1200	740	0	0
Overtime	51.1300	34,086	37,000	37,000
Group Health/Dental	51.2105	178,543	208,089	197,584
Health Clinic	51.2107	5,867	7,458	6,479
Wellness Program	51.2108	0	500	500
Group Life Insurance	51.2110	1,494	1,636	1,262
FICA contributions (employer)	51.2200	41,169	43,198	44,835
Retirement contributions (employer)	51.2400	30,886	34,542	35,987
Workers' compensation	51.2700	5,913	11,947	14,061
		841,429	872,050	886,787
Purchased/Contracted Services				
Audit	52.1210	7,500	7,500	7,725
Employment physicals & tests	52.1231	243	200	400
Collection services	52.1320	2,512	4,000	4,000
Utilities Protection Agency	52.1330	1,145	1,300	1,340
Custodial	52.2130	6,440	5,700	6,450
Computer maintenance	52.2201	9,098	10,000	13,000
Copier maintenance	52.2202	68	750	750
Radio maintenance	52.2204	380	400	400
Alarm System Maintenance	52.2205	1,797	1,700	1,700

## Water Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Water tower maintenance	52. 2206	73,629	74,500	74,500
Fuel system maintenance	52. 2208	265	250	250
Building repairs	52. 2221	1,504	250	250
Water/Sewer plant repairs	52. 2222	7,745	5,000	35,000
Vehicle repairs	52. 2223	5,655	1,500	1,500
Water/Sewer system repairs	52. 2226	5,965	5,000	5,000
Rental of equipment and vehicles	52. 2320	125	250	250
Property/liability insurance	52. 3130	57,932	64,000	65,920
Public officials liability insurance	52. 3170	11,061	12,000	11,000
Telephone	52. 3210	3,918	4,000	4,120
Postage	52. 3220	20,688	19,000	19,570
Advertising	52. 3300	473	200	200
Printing and binding	52. 3400	2,327	2,500	3,000
Travel	52. 3500	0	1,500	2,000
Dues and fees	52. 3610	1,170	1,100	1,133
Lab analysis fees	52. 3650	17,500	22,500	23,175
Bank fees	52. 3680	15,448	15,000	19,000
Education and training	52. 3700	229	1,000	2,500
Licenses	52. 3800	0	200	0
		254,817	261,300	304,133

## Water Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Office supplies	53.1110	206	500	500
Computer supplies	53.1120	1,259	1,500	1,500
Copier supplies	53.1130	1,897	3,000	3,000
Miscellaneous supplies	53.1140	1,946	2,000	2,000
Electricity	53.1230	75,407	76,000	76,000
Gasoline	53.1270	17,595	19,200	19,200
Small equipment	53.1600	15,116	9,000	9,000
Small equipment supplies	53.1601	1,994	2,000	2,000
Small equipment - Computers	53.1610	2,076	1,500	1,500
Safety supplies	53.1701	2,010	2,000	2,000
Uniforms & replacements	53.1702	2,613	3,000	3,000
Chlorine/Fluoride	53.1715	50,460	55,000	56,000
Building repair supplies	53.1721	4,901	1,000	1,000
Water/Sewer plant supplies	53.1722	7,085	5,000	5,000
Vehicle repair supplies	53.1723	9,370	12,000	12,000
Water/Sewer system supplies	53.1726	187,846	200,000	200,000
		381,781	392,700	393,700
Capital Outlays				
Site Improvements	54.1200	0	0	475,000
Vehicles	54.2200	0	26,500	22,000

## Water Department Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Equipment	54.2500	0	170,000	0
		0	196,500	497,000
Other Costs				
Depreciation	56.1000	473,119	0	0
Bad Debt	57.4000	11,317		
Contingencies - Water Admin.	57.9200	0	35,000	46,050
Fiscal agent's fees	58.3000	769	775	798
		485,205	35,775	46,848
<b>Total Expenses</b>		<b>1,963,232</b>	<b>1,758,325</b>	<b>2,128,468</b>

## Water Department

### Capital Outlay Overview

For FY 2018, this department has \$475,000 budgeted in site improvements and \$22,000 budgeted for vehicles.

### Budget Summary

An overall increase of \$370,143 or 21% is due to increases in salaries, computer maintenance, water/sewer plant repairs, and site improvements.

## Water Department

### Personnel

Personnel remained constant from FY 2017 to FY 2018. Employee salaries in the Finance Department, the Executive Department, and Public Works Department are split between the General Fund and Water-Sewer Fund.

FTE Summary			
Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
City Manager *	0.075	0.075	0.075
Public Works Director *	0.330	0.330	0.330
Administrative Assistant *	0.250	0.250	0.250
Construction Inspections *	0.375	0.375	0.375
Equipment Operator II	3.000	3.000	3.000
Equipment Operator III	1.000	1.000	1.000
Assistant Water Plant Operator	2.000	2.000	2.000
Meter Reader	2.000	2.000	2.000
Lead Meter Reader	1.000	1.000	1.000
Inventory Control *	0.330	0.330	0.330
Mechanic Supervisor *	0.330	0.330	0.330
Mechanic II *	0.330	0.330	0.330
Senior Equipment Operator *	0.375	0.375	0.375
Supervisor *	0.750	0.750	0.750
Staff Assistant *	0.500	0.500	0.500
Director of Finance *	0.250	0.250	0.250
Assistant Finance Director *	0.425	0.425	0.425
Accountant *	0.200	0.200	0.200
Bookkeeper *	0.250	0.250	0.250
Purchasing Agent *	0.250	0.250	0.250
Jr. Accountant *	0.400	0.400	0.400
Accounts Payable *	0.250	0.250	0.250
Fiscal Agent II *	0.350	0.350	0.350
Accounts Receivable Clerk *	0.375	0.375	0.375
Customer Service Representative	0.300	0.300	0.300
<b>FTE Positions</b>	<b>15.695</b>	<b>15.695</b>	<b>15.695</b>

*\*Partially Budgeted in Other Funds*

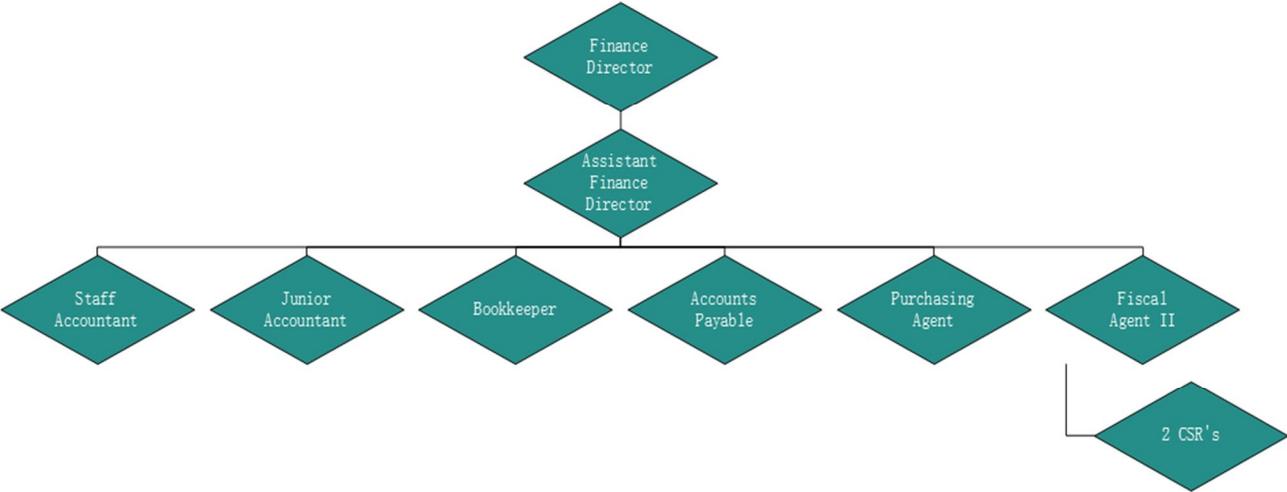
## Debt Service Expenditures

	Account #	Actual FY2016	Adopted FY2017	Budget FY2018
<b>Principal</b>				
Bond Payment 88 & 92 PRIN	58.1110	0	365,000	385,000
Capital Lease 2016 Equipment	58.1202	0	34,798	29,018
Bond Payment 2010/2017 - Prin	58.1330	0	1,805,000	2,450,000
GEFA Loan CW00-017-Prin	58.1370	0	0	15,820
GEFA CWS-RF-03 PRIN Scrubby Bluff	58.1380	0	270,641	278,873
GEFA Loan 2010-L26WQ	58.1382	0	35,681	37,065
		0	2,511,120	3,195,776
<b>Interest</b>				
Bond Payment 88 & 92 INT	58.2110	71,050	59,872	36,905
Bond Payment 2007/2010	58.2115	1,815,742	6,249	856,550
Capital Lease FY 2016	58.2202	267	1,779,700	1,087
GEFA Loan CW00-017-Int	58.2370	0	0	7,550
GEFA CWS-RF-03 INT Scrubby Bluff	58.2380	77,994	62,772	54,541
GEFA 2010-L26WQ	58.2382	31,618	30,416	29,032
		1,996,671	1,939,009	985,665
<b>Total Debt Service</b>		1,996,671	4,450,129	4,181,441

### Budget Summary

This budget is for our Water-Sewer debt service expenditures only. There was a decrease of \$268,688 or -6% from FY 2017 to FY 2018.

Solid Waste Department Organization Chart FY 2018



## 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	2016	2017	2018
<b>Outcome Measures</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Goal</b>
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%
<b>Efficiency/Effectiveness Indicators</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Projected</b>
1. Percent of solid waste recycled to total tons disposed.	5.6%	6%/7.46%	8%
2. Percent of new accounts processed.	26.90%	25.6%/29.25%	28.0%
3. Solid waste collection costs per capita.	\$62.70	\$65.93/\$66.39	\$65.00
4. Percent of solid waste per account.	0.013%	.015%/.019%	0.018%
5. Percent of recycling tonnage per account.	0.0075%	0.008%/.0014%	0.0020%
<b>Workload/Service Level Indicators</b>	<b>Actual</b>	<b>Goal/Actual</b>	<b>Projected</b>
1. Number of solid waste customers.	5846	5,850/6,105	6,150
2. Total number of new accounts processed.	879	1,500/1,786	1,800

## Solid Waste Revenues

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Charges for Services				
Residential Refuse Charge	34.4111	998,581	978,460	1,119,365
Commercial Refuse Charge	34.4112	25,589	24,240	28,902
Late Fees and Penalties	34.4190	22,679	23,000	23,500
		1,046,849	1,025,700	1,171,767
Other Charges				
Other Charges	34.9900	21,961	23,000	23,230
		21,961	23,000	23,230
Miscellaneous Income				
Fund Equity	38.0001	0	80,027	48,003
		0	80,027	48,003
<b>Total Revenues</b>		<b>1,068,810</b>	<b>1,128,727</b>	<b>1,243,000</b>

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## Solid Waste Expenditures

		Actual	Budget	Adopted
	Account #	FY2016	FY2017	FY2018
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	59,051	59,145	58,286
Overtime	51.1300	2,200	2,000	2,500
Group Health/Dental	51.2105	15,588	16,148	10,561
Group Life Insurance	51.2110	171	169	174
FICA contributions (employer)	51.2200	4,228	4,716	4,651
Retirement contribution (employer)	51.2400	2,967	3,129	3,446
<u>Workers' compensation</u>	<u>51.2700</u>	<u>0</u>	<u>155</u>	<u>157</u>
		84,205	85,462	79,775
Purchased/Contracted Services				
Collection fees	52.1200	799,752	828,250	900,000
Audit	52.1210	1,000	1,100	1,100
Custodial	52.2130	1,561	1,400	1,400
Computer maintenance	52.2201	500	515	530
Property/Liability insurance	52.3120	6,888	6,000	4,900
Public Officials Liability	52.3160	0	1,500	1,500
Postage	52.3220	1,504	1,750	1,500
<u>Landfill fees</u>	<u>52.3660</u>	<u>167,015</u>	<u>180,000</u>	<u>183,000</u>
		978,220	1,020,515	1,093,930

## Solid Waste Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Supplies				
Office supplies	53.1110	100	100	100
Computer supplies	53.1120	200	100	100
Copier supplies	53.1130	1,000	500	1,000
Miscellaneous supplies	53.1140	17	50	50
Gasoline	53.1270	1,419	1,500	1,545
Small Equipment	53.1610	0	5,000	50,000
Small Equip - computers	53.1620	0	500	500
Vehicle Repairs	53.1723	0	0	6,000
		2,736	7,750	59,295
Other Costs				
Depreciation	56.1000	0	0	0
Contingencies - Solid Waste Fund	57.9300	0	15,000	10,000
		0	15,000	10,000
<b>Total Expenditures</b>		<b>1,065,161</b>	<b>1,128,727</b>	<b>1,243,000</b>

### Capital Outlay Overview

For FY 2018, there are no capital outlay expenditures budgeted.

### Budget Summary

Overall increase in the budget of \$114,273 or 10% from FY 2017 to FY 2018. This increase appears in the collection fees, small equipment, and vehicle repairs line items.

## Solid Waste

### Personnel

Personnel remained constant from FY 2017 to FY 2018. The Finance Department employee's salaries are split between General Fund, Water-Sewer Fund, and Solid Waste fund.

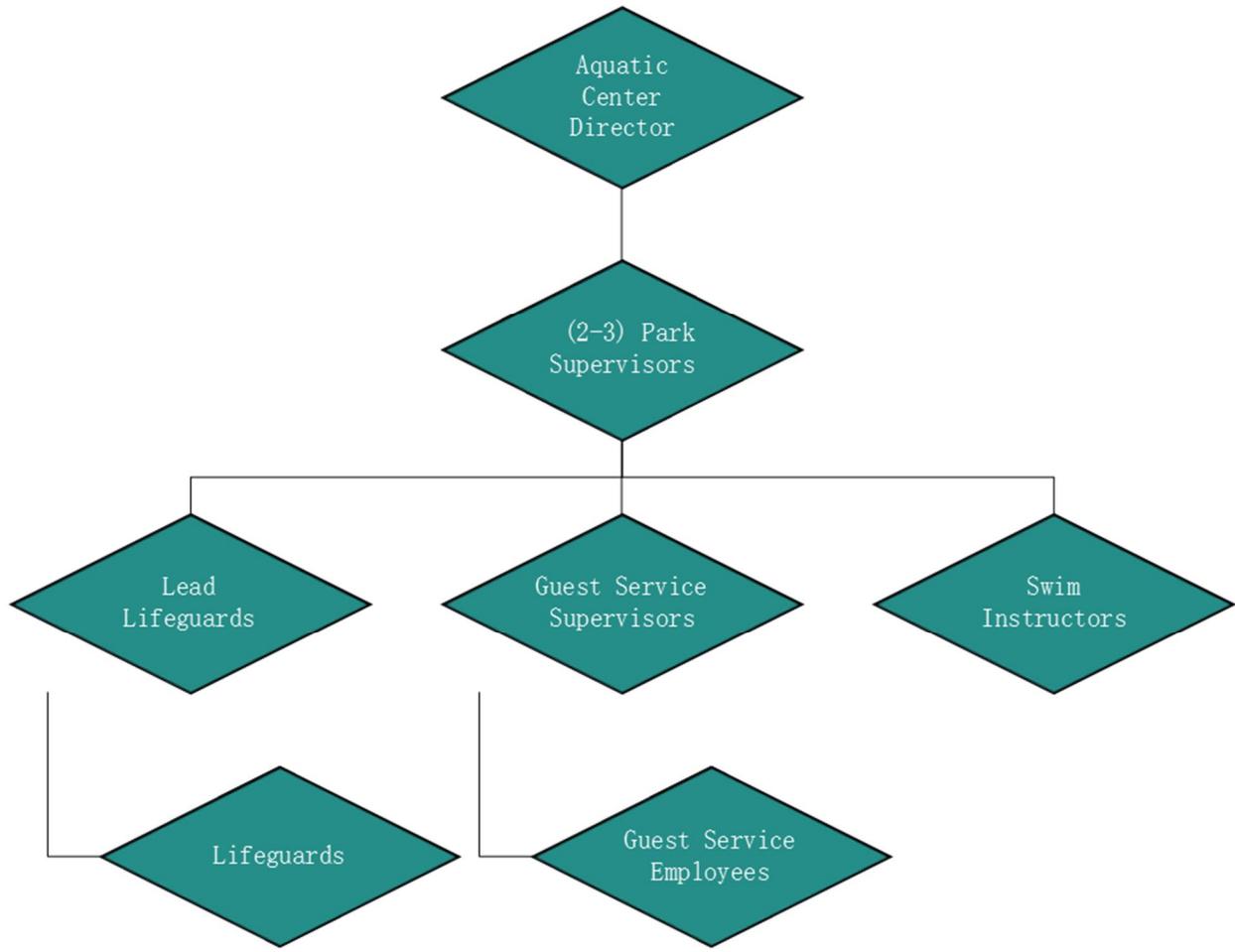
#### FTE Summary

Position	Actual FY 2016	Actual FY 2017	Actual FY 2018
Director of Finance *	0.20	0.20	0.20
Assistant Finance Director *	0.05	0.05	0.05
Accountant *	0.15	0.15	0.15
Bookkeeper *	0.10	0.10	0.10
Purchasing Agent *	0.05	0.05	0.05
Jr. Accountant *	0.10	0.10	0.10
Fiscal Agent II *	0.30	0.30	0.30
Accounts Receivable Clerk *	0.25	0.25	0.25
Accounts Payable *	0.10	0.10	0.10
Customer Svc Representative *	0.20	0.20	0.20
<b>FTE Positions</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>

*\*Partially Budgeted in Other Funds*

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Aquatic Center Organizational Chart FY 2018



## 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	2016	2017	2018
Outcome Measures	Actual	Goal/Actual	Goal
1. Increase in the number of season pass holders.	1,214	1,250/960	1,250
2. Percentage of respondents rating their overall satisfaction with the center as "good" or above (customer satisfaction).	94%	95%/95%	95%
3. Number of injuries in the center as a result of inadequate maintenance, design, or policies.	0	0/0	0
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percentage increase in revenues.	4.83%	5%/-0.12%	5%
2. Percentage increase in attendance.	6%	5%/-15%	5%
3. Percent down time due to maintenance.	<1%	<1%/1%	<1%
4. Percentage of payroll to overall total revenues.	51%	50%/45%	<50%
5. Spend capture per attendee.	\$9.03	\$9.67/\$9.45	\$9.75

## Aquatic Center

Performance Measures	2016	2017	2018
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
6. Customer in center spending.	\$111,478	\$115,000/ \$96,437	\$15,000
7. Departmental expenditures per capita.	\$27.16	\$22.00/\$21.56	\$26.57
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Season attendance numbers.	49,737	50,000/43,069	50,000
2. Revenue from Group Sales	\$31,154	\$35,000/ \$27,315	\$35,000
3. Gallons of water used.	n/a	2,200,000/ 2,302,800	2,300,000
4. Overall revenue.	\$408,268	\$428,681/ \$407,721	\$428,107

The Lazy River was down 3/4 of one day due to a burst pipe

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## St. Marys Aquatic Center Revenues

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Charge for Services				
Daily admission	34.7210	211,643	228,900	230,045
Birthday parties	34.7225	19,987	20,000	20,200
Group sales	34.7230	35,413	37,000	37,242
Rentals	34.7235	29,425	38,000	38,380
Swim lessons	34.7510	10,675	12,000	12,000
Concession	34.7900	93,928	105,000	106,050
Retail sales	34.7910	5,793	10,000	10,100
Locker rentals	34.7920	1,082	2,000	973
		407,946	452,900	454,990
Miscellaneous				
Miscellaneous income	38.9010	747	0	0
Over/Short	38.9035	-13	0	0
		734	0	0
<b>Total Revenues</b>		<b>408,680</b>	<b>452,900</b>	<b>454,990</b>

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## St. Marys Aquatic Center Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Purchased/Contracted Services				
Employment physicals & tests	52.1231	0	100	350
Alarm system maintenance	52.2205	349	350	350
Aquatic Center maintenance	52.2209	1,196	10,000	20,000
Small equipment repairs	52.2216	583	3,300	3,300
Building repairs	52.2221	50	7,000	7,000
Property/Liability Insurance	52.3110	0	1,000	1,000
Telephone	52.3210	3,983	4,300	4,300
Postage	52.3220	64	100	100
Advertising	52.3300	6,187	5,000	6,000
Printing & binding	52.3400	82	1,500	1,500
Travel	52.3500	2,652	2,000	2,500
Dues and fees	52.3600	2,401	3,000	3,000
Bank fees	52.3680	4,572	4,300	4,600
Education and training	52.3700	399	1,500	1,000
Contract Labor	52.3850	210,349	218,000	218,000
		232,867	261,450	273,000
Supplies				
Office supplies	53.1110	784	1,000	1,000
Computer supplies	53.1120	339	500	500
Copier supplies	53.1130	109	100	100
Miscellaneous supplies	53.1140	1,150	4,000	4,000

## St. Marys Aquatic Center Expenditures

	Account #	Actual FY2016	Budget FY2017	Adopted FY2018
Water/sewerage	53.1210	12,401	18,000	18,000
Natural gas	53.1220	888	1,350	1,000
Electricity	53.1230	39,847	40,000	40,600
Retail Inventory/Resale	53.1500	7,330	8,000	8,000
Concession Inventory/Resale	53.1550	31,361	40,000	40,600
Small equipment	53.1600	4,795	6,500	6,500
Small equipment supplies	53.1601	780	1,000	1,015
Small equipment - Furniture	53.1620	14,239	45,000	35,675
Safety supplies	53.1701	1,621	1,000	1,000
Uniforms & replacements	53.1702	0	1,000	1,000
Chemicals	53.1715	13,593	17,000	16,000
Aquatic Maintenance Supplies	53.1731	11,817	7,000	7,000
		141,054	191,450	181,990
Capital Outlays				
Depreciation	56.1000	91,093	0	0
		91,093	0	0
<b>Total Expenditures</b>		<b>465,014</b>	<b>452,900</b>	<b>454,990</b>

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## St. Marys Aquatic Center

### Capital Outlay

For FY 2018, this Fund does not have any capital outlay expenditures planned.

### Budget Summary

Overall, the budget increased \$2,090 or .5% from FY 2017 to FY 2018. The increase is reflected mainly in the Aquatic Center maintenance line item.

### Personnel

There are no employees for this fund. The City outsourced the management and employment function of this facility to the the Camden County Public Service Authority. The expense is listed in the Contract Labor line item.

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FY 2017 – FY 2022  
Capital Improvements Program

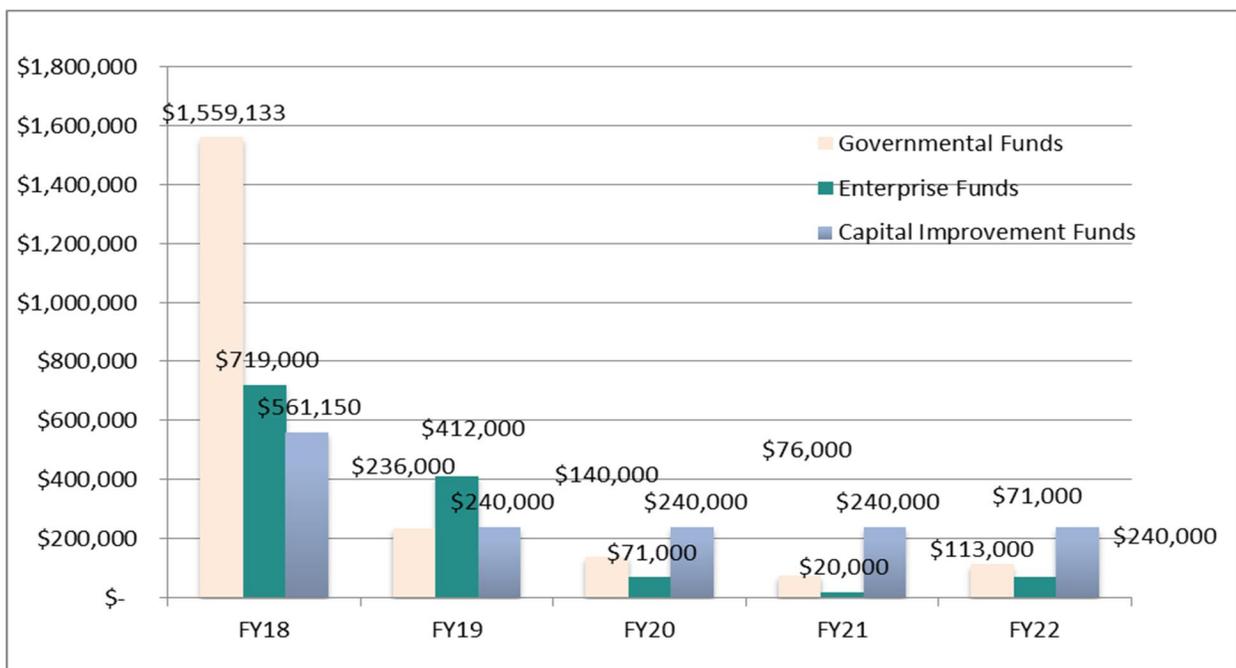
## CAPITAL IMPROVEMENTS PROGRAM

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 2018 and future years to pay for the capital expenditures in the General Fund. The debt service will be retired by an increase in the tax revenue. The Capital Improvements Fund will be paid for by DOT Funds. The Water/Sewer capital for FY 2018 will be paid for with loan revenues. In the future years, the City will use a combination of loan sources and user fees to pay for infrastructure, vehicles and equipment and retirement of debt.

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



## SUMMARY

The chart below displays the CIP by fund type.

FUNDING FROM ALL FUNDS	Proposed	Proposed	Proposed	Proposed	Proposed	TOTAL
	FY18	FY19	FY20	FY21	FY22	
<b>TOTAL CAPITAL OUTLAY FUNDING</b>						
Governmental Funds	\$ 1,559,133	\$ 236,000	\$ 140,000	\$ 76,000	\$ 113,000	\$ 2,124,133
Capital Improvement Funds	\$ 561,150	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 1,281,150
Enterprise Funds	\$ 719,000	\$ 412,000	\$ 71,000	\$ 20,000	\$ 71,000	\$ 1,293,000
<b>Total ALL Capital Outlay</b>	<b>\$ 2,839,283</b>	<b>\$ 888,000</b>	<b>\$ 451,000</b>	<b>\$ 336,000</b>	<b>\$ 424,000</b>	<b>\$ 4,698,283</b>

### General Fund

The City has budgeted \$1,559,133 in capital expenditures in FY 2018. Loans, Grants and Fund Equity will be used to pay for the vehicles, equipment and Site Improvements.

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

### Capital Improvement Fund

In FY 2018, the City has proposed to do major upgrades to the downtown area. The City will be using fund equity and DOT funds for this project.

### Enterprise Funds

In FY 2018, the City has proposed to make some major upgrades to its clear wells, to upgrade a lift station and purchase some much needed vehicles and equipment. The City will be using fund equity to cover these expenses and loans. In the future years, the City will use a combination of user charges and loans to provide the needed funds to secure the vehicles, equipment and infrastructure.

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

**CAPITAL IMPROVEMENTS PROGRAM**

**CAPITAL IMPROVEMENT PLAN FY18-FY22**

GENERAL FUND							
Administration Vehicle	No Impact	25,000	-	-	-	-	25,000
Coast Guard Bldg Upgrades	No Impact	15,000	-	-	-	-	15,000
Customer Service Area	Staff & Supplies	-	50,000	-	-	-	50,000
Police Vehicles	No Impact	76,000	76,000	76,000	76,000	76,000	380,000
Breathing Apparatus	No Impact	110,000	110,000	-	-	-	220,000
Public Works Work Trucks	No Impact	54,000	-	27,000	-	27,000	108,000
Mower Deck	No Impact	6,800	-	10,000	-	10,000	26,800
Median Project	Staff & Supplies	20,000	-	-	-	-	20,000
Street Scape	Staff & Supplies	982,333	-	27,000	-	-	1,009,333
Building Truck	No Impact	27,000	-	-	-	-	27,000
Plotter	Staff & Supplies	11,000	-	-	-	-	11,000
Code Enforcement Truck	No Impact	27,000	-	-	-	-	27,000
Economic Development Site Improvements	No Impact	5,000	-	-	-	-	5,000
Special Facilities - Orange Hall	No Impact	200,000	-	-	-	-	200,000
<b>Total General Fund</b>		<b>\$ 1,559,133</b>	<b>\$ 236,000</b>	<b>\$ 140,000</b>	<b>\$ 76,000</b>	<b>\$ 113,000</b>	<b>\$ 2,124,133</b>

No Impact of Operating Budget - No Impact

Staff & operating supplies to maintain area - Staff & Supplies

FUNDING SOURCES		Proposed	Proposed	Proposed	Proposed	Proposed	TOTAL
	Project Desc.	FY18	FY19	FY20	FY21	FY22	
DESCRIPTIONS							
<b>Capital Improvements</b>							
Road/Highway/Streets	No Impact	561,150	240,000	240,000	240,000	240,000	1,521,150
<b>Total General Fund</b>		<b>\$ 561,150</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$ 1,521,150</b>

No Impact of Operating Budget - No Impact

Staff & operating supplies to maintain area - Staff & Supplies

FUNDING SOURCES		Proposed	Proposed	Proposed	Proposed	Proposed	TOTAL
		FY18	FY19	FY20	FY21	FY22	
DESCRIPTIONS							
<b>WATER/SEWER</b>							
Water Front End Loader (936)	No Impact	-	180,000	-	-	-	180,000
Water Zero Turn Mower	No Impact	-	10,000	-	10,000	-	20,000
Water Clear Wells	No Impact	500,000	-	-	-	-	500,000
High Service Pumps (In Water Plants)	No Impact	-	10,000	-	10,000	-	20,000
Water Pickup Truck	No Impact	22,000	-	22,000	-	22,000	66,000
Sewer Trackhoe							
Sewer Trackhoe	No Impact	-	200,000	-	-	-	200,000
Sewer Zero Turn Mower	No Impact	10,000	-	10,000	-	10,000	30,000
Sewer Polaris Ranger	No Impact	-	12,000	-	-	-	12,000
Sewer Lift Station Upgrade #14	No Impact	50,000	-	-	-	-	50,000
Sewer Variable Frequency Drives	No Impact	-	-	12,000	-	12,000	24,000
Sewer Generator	No Impact	100,000	-	-	-	-	100,000
Sewer Pickup Trucks	No Impact	37,000	-	27,000	-	27,000	91,000
<b>Total Water/Sewer</b>		<b>\$ 719,000</b>	<b>\$ 412,000</b>	<b>\$ 71,000</b>	<b>\$ 20,000</b>	<b>\$ 71,000</b>	<b>\$ 1,293,000</b>

No Impact of Operating Budget - No Impact

Staff & operating supplies to maintain area - Staff & Supplies

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## CAPITAL IMPROVEMENTS PROGRAM PROJECTS

### Executive Department

Project: Vehicle \$25,000

Project Description: To purchase a vehicle for Admin. Staff

Project Justification: Current vehicle is old, check engine light is on, and maintenance cost on vehicle is to high.



### General Government Buildings

Project: Building Upgrades \$15,000

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

Project Justification: Walls are scuffed and marked up. Flooring is in back shape. Replacing for hazard reasons.



### Police Department

Project: Vehicle \$76,000

Project Description: To purchase patrol vehicles (2)

Project Justification: Current vehicle repair cost are high. To increase efficiency within the department.



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## CAPITAL IMPROVEMENTS PROGRAM PROJECTS

### Fire Department

Project: Equipment \$110,000

Project Description: To purchase breathing apparatus

Project Justification: Current apparatus is at end of life cycle. To ensure safety of employees.



### Public Works

Project: Vehicle \$54,000

Project Description: Purchase 2 Pickup Trucks

Project Justification: Current vehicles are in very poor condition. To increase efficiency within the department.

Project: Mower Deck \$6,800

Project Description: To purchase Mower Deck

Project Justification: Current Mower Deck is in very worn. To increase efficiency with in the department.



### Highway and Streets

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

Project Description: To enhance area

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

Project: St. Marys Streetscape \$982,333

Project Description: Streetscape Design, Stormwater, Road Improvement

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



## CAPITAL IMPROVEMENTS PROGRAM PROJECTS

### Building Department

Project: Vehicle \$27,000

Project Description: Purchase 1 Pickup Truck

Project Justification: Current vehicles are in very poor condition. To increase efficiency within the department.



### Planning Department

Project: Equipment \$11,000

Project Description: Purchase large map printer

Project Justification: Current printer is out of date and in poor condition. To increase efficiency within the department.

### Code Enforcement

Project: Vehicle \$27,000

Project Description: Purchase 1 Pickup Truck

Project Justification: Current vehicles are in very poor condition. To increase efficiency within the department.



## CAPITAL IMPROVEMENTS PROGRAM PROJECTS

### Economic Development

Project: Equipment \$5,000

Project Description: Purchase Beautification Items

Project Justification: Current beautification not available.

Improve beautification in downtown.



### Special Facilities

Project: Building Upgrades \$200,000

Project Description: Upgrade to Orange Hall

Project Justification: Upgrades are required to open to public.

To increase efficiency.

### Sewer

Project: Lift Station Upgrade \$ 50,000

Project Description: Upgrade Lift Station

Project Justification: To upgrade the current lift station

To improve service levels.

The line will be replaced to improve current level of service.



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## CAPITAL IMPROVEMENTS PROGRAM PROJECTS

### Sewer

Project: Vehicle \$37,000

Project Description: Purchase Pickup Truck

Project Justification: Current vehicles are in very poor condition. To increase efficiency within the department.



Project: Portable Generators \$100,000

Project Description: Purchase 2 portable generators

Project Justification: Generators to run equipment during power outages and storms. To improve the current service level for customers.



Project: Equipment \$10,000

Project Description: Purchase mower

Project Justification: Current mower is in poor condition. To increase efficiency within the department.

### Water

Project: Service Vehicle \$22,000

Project Description: Nissan Frontier

Project Justification: Currently the vehicle has high mileage and maintenance cost. It is necessary to replace to improve the current level of service and the for the safety of our employees.



CAPITAL IMPROVEMENTS PROGRAM PROJECTS

Project: Clearwells \$500,000

Project Description: Upgrade Clearwells

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



LMIG

Project: Street Paving \$561,150

Project Description: Resurfacing and Repairing

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

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**CITY OF ST. MARYS, GEORGIA**  
**GLOSSARY OF TERMS**

<b><i>Account Number</i></b>	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.
<b><i>Accrual Basis of Accounting</i></b>	Method of accounting that recognizes transactions & events when they occur, regardless of the timing of when the related cash flows are received or paid.
<b><i>Actuarial</i></b>	A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.
<b><i>Ad Valorem Taxes</i></b>	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.
<b><i>Amortization</i></b>	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.
<b><i>Appropriation</i></b>	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.
<b><i>Assessed Valuation</i></b>	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.
<b><i>Balanced Budget</i></b>	Estimated expenditures may not exceed estimated revenues.
<b><i>Bond Debt</i></b>	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.
<b><i>Bond Rating</i></b>	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**

<b><i>Budget</i></b>	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.
<b><i>Budget Calendar</i></b>	The schedule of key dates or milestones that the city follows in the preparation, adoption, and administration of the budget.
<b><i>Budget Message</i></b>	A general discussion of the proposed budget as presented in writing by the Finance Director to the City Council.
<b><i>Budget Resolution</i></b>	The official enactment by the City Council legally authorizing them to obligate and spend resources.
<b><i>Budgetary Control</i></b>	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.
<b><i>Capital Improvement</i></b>	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.
<b><i>Capital Lease</i></b>	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.
<b><i>Capital Projects</i></b>	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.
<b><i>Cash Basis</i></b>	A system of accounting in which revenues and expenses are recorded as they are received and paid.
<b><i>CPA</i></b>	Certified Public Accountant

**CITY OF ST. MARYS, GEORGIA**  
**GLOSSARY OF TERMS**

<b><i>Charges for Services</i></b>	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.
<b><i>Comprehensive Annual Financial Report (CAFR)</i></b>	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.
<b><i>Debt Service</i></b>	The payment of principal and interest of all bonds and other debt instruments according to a predetermined schedule.
<b><i>Debt Service Requirements</i></b>	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.
<b><i>Depreciation</i></b>	The decrease in value of physical assets due to use and the passage of time.
<b><i>Distinguished Budget Presentation Program</i></b>	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.
<b><i>EMS</i></b>	Emergency Medical Service
<b><i>Encumbrances</i></b>	Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.
<b><i>Enterprise Funds</i></b>	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.
<b><i>Expenditures</i></b>	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**

<b><i>Fines and Forfeits</i></b>	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.
<b><i>Fiscal Year (FY)</i></b>	The 12-month period to which the annual budget applies. The City's fiscal year begins July 1 and ends June 30.
<b><i>Fixed Assets</i></b>	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.
<b><i>Franchise Fees</i></b>	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.
<b><i>Fund</i></b>	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.
<b><i>Fund Accounting</i></b>	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.
<b><i>Fund Balance</i></b>	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.
<b><i>General Fund</i></b>	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**

<b><i>Generally Accepted Accounting Principles (GAAP)</i></b>	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.
<b><i>Government Finance Officers Association (GFOA)</i></b>	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.
<b><i>Governmental Accounting Standards Board (GASB)</i></b>	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.
<b><i>Governmental Funds</i></b>	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.
<b><i>Grant</i></b>	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.
<b><i>Infrastructure</i></b>	Public domain fixed assets including roads, bridges, curbs, sidewalks, drainage systems, lighting systems and other items that have value only to the City.
<b><i>Interest Income</i></b>	Revenue associated with the City cash management activities of investing fund balances.
<b><i>Levy</i></b>	The assessment and collection of tax or other fees.
<b><i>Licenses and Permits</i></b>	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**

<b><i>Local Option Sales Tax</i></b>	Sales tax collected from local businesses for the purpose of reducing property taxes and maintain governmental operations. On-going after referendum.
<b><i>Millage Rate</i></b>	The tax rate on real property, based on 1 mill equals \$1 per \$1,000 of assessed property value.
<b><i>Modified accrual basis of accounting</i></b>	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).
<b><i>Objective</i></b>	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.
<b><i>Operating Budget</i></b>	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.
<b><i>Operating Expenses</i></b>	Expenditures for goods and services, which primarily benefit the current period and not defined as either personnel services or capital outlays.
<b><i>Ordinance</i></b>	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.
<b><i>Per Capita</i></b>	Average cost per each person living within the City of St. Marys.
<b><i>Performance Measures</i></b>	Data collected to determine how effective and/or efficient a program is in achieving its objectives.

**CITY OF ST. MARYS, GEORGIA**  
**GLOSSARY OF TERMS**

<b><i>Personal Services</i></b>	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.
<b><i>Property Tax</i></b>	Another term for Ad Valorem Tax. See Ad Valorem Tax.
<b><i>Purchased Services</i></b>	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.
<b><i>Real Estate Tax</i></b>	Taxes collected by Camden County on real estate transfers (deed fees) within the city.
<b><i>Reserves</i></b>	An account used to indicate a portion of a fund balance legally restricted for a specific purpose and therefore not available for general appropriations.
<b><i>Retained Earnings</i></b>	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.
<b><i>Revenue</i></b>	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.
<b><i>Rollback Rate</i></b>	The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.
<b><i>Special Local Option Sales Tax (SPLOST)</i></b>	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.
<b><i>Supplies</i></b>	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**

<b><i>Taxable Valuation</i></b>	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.
<b><i>Taxes</i></b>	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.
<b><i>Training</i></b>	Expenditures incurred as a result of city approved instructional courses.
<b><i>Transfers In/Out</i></b>	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.
<b><i>Travel</i></b>	Expenditures incurred in the conduct of city business. This includes subsistence, transportation, mileage (private vehicle), and hotel cost.

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**CITY OF ST. MARYS, GEORGIA**  
**ACRONYMS**

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

**CITY OF ST. MARYS, GEORGIA**  
**ACRONYMS**

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