



City of Harlem

2014 Budget



City of Harlem
2014 Budget

Contents

General Fund	3
<i>General Fund Summary</i>	3
<i>Revenues</i>	4
<i>Administrative Department</i>	9
<i>Police Department</i>	13
<i>Fire Department</i>	17
<i>Streets & Drains Department</i>	21
<i>Garbage</i>	24
<i>Meals on Wheels</i>	24
<i>Senior Center</i>	25
<i>Community Center</i>	27
<i>Festival</i>	28
<i>Museum</i>	29
Water and Sewer Fund	31
<i>Water and Sewer Fund Summary</i>	31
<i>Revenues</i>	32
<i>Water Department</i>	34
<i>Sewer Department</i>	38
<i>Information and Acknowledgements</i>	41
Budget Preparation Process	41
Special Thanks	41

General Fund

The General Fund is supported by revenue items such as property taxes, Local Option Sales Tax (LOST), franchise fees, beer and wine license fees, occupational license fees, municipal court fines, and building permit fees. It also contains funds from garbage services, insurance premium taxes, festival registrations, and memorabilia sales.

Proceeds from these sources are used to fund the operations of the Administrative Department, Police Department, Fire Department, Streets and Drains, Museum, Senior Center, Community Center, and the Oliver Hardy Festival.

General Fund Summary

The following is a summary of the General Fund and shows a balanced budget as required by law. Detail on each department/category is shown later in this document.

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget	% of Total Expenses
<u>Revenues</u>						
Non-Divisional	2,345,018	2,035,045	2,047,475	12,431	14.53%	
Total Revenues	2,345,018	2,035,045	2,047,475	12,431	14.53%	
<u>Expenditures/Expenses</u>						
Administrative	524,975	449,391	453,012	3,621	15.89%	22.39%
Police	952,210	970,944	834,173	(136,771)	14.15%	40.61%
Fire	166,447	144,011	86,192	(57,819)	93.11%	7.10%
Streets and Drains	326,479	281,698	343,088	61,390	-4.84%	13.92%
Garbage	265,740	254,500	228,000	(26,500)	16.55%	11.33%
Meals on Wheels	17,000	18,751	20,000	1,249	-15.00%	0.72%
Senior Citizens Center	31,671	19,059	19,840	781	59.63%	1.35%
Community Center	15,300	17,275	15,150	(2,125)	0.99%	0.65%
Festival	19,565	19,308	17,265	(2,043)	13.32%	0.83%
Museum	25,631	25,116	30,755	5,639	16.66%	1.09%
Total Expenditures/Expenses	2,345,018	2,200,054	2,047,475	(152,579)	14.53%	
Revenues Over (Under) Expenses	(0)	(165,009)	0	165,009	n/a	

Revenues

Some items of note in the 2014 General Fund Revenue Budget:

- Assumes a **Millage Rate of 7.35 – no increase over 2013** – and an increase of \$3,000 in collections.
- A new line item for Motor Vehicle Title Tax with an annual budget of \$96,000. This is due to a recent change in state law.
- **LOST collections of \$650,000** – an increase of approximately \$25,000 over the 2013 projection and a \$65,000 decrease from the 2013 budget of \$715,000
- A 3% increase in the Garbage/Recycle Service revenue, reflecting the contractual increase.
- **Municipal Court Fines of \$132,800**, a substantial increase over \$75,000 that was budgeted in 2013.
- A \$240,000 amount is shown in the “Proceeds from Reserves” line item to offset the 2 annual payments for the Public Safety Building that are included in the Police Department budget. It is fully expected that these payments will be paid from SPLOST proceeds rather than from Reserves.

[The remainder of this page is intentionally left blank. The 2014 General Fund Revenue Budget begins on the following page.]

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 PROJECTED Over (Under) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue (2014)
<u>Taxes</u>						
General Property Taxes						
Real Property - Current Year	346,458	340,325	343,458	(3,133)	0.87%	14.77%
Real Property - Prior Year	7,000	6,069	7,500	(1,431)	-6.67%	0.30%
Motor Vehicle Tax	30,000	30,733	26,000	4,733	15.38%	1.28%
Motor Vehicle Title Tax	96,000	91,410	0	91,410	#DIV/0!	4.09%
Mobile Home Tax	1,000	1,044	1,000	44	0.00%	0.04%
Real Estate Tax - Intang	1,500	1,679	1,100	579	36.36%	0.06%
Franchise Tax	135,000	135,473	129,325	6,148	4.39%	5.76%
Total General Property Taxes	616,958	606,733	508,383	98,350	21.36%	26.31%
General Sales & Use Taxes						
Local Option Sales Tax	650,000	625,944	715,948	(90,004)	-9.21%	27.72%
Total Gen Sales & Use Tax	650,000	625,944	715,948	(90,004)	-9.21%	27.72%
Selective Sales & Use Taxes						
Hotel/Motel Taxes	500	635	600	35	-16.67%	0.02%
Total Selective Sales & Use Taxes	500	635	600	35	-16.67%	0.02%
Business Taxes						
Insurance Premium Tax	132,000	137,523	125,000	12,523	5.60%	5.63%
Total Business Taxes	132,000	137,523	125,000	12,523	5.60%	5.63%
Total Taxes	1,399,458	1,370,835	1,349,931	20,904	3.67%	59.68%
<u>Licenses & Permits</u>						
Business Licenses						
Beer & Wine	50,000	54,214	48,000	6,214	4.17%	2.13%
Occupational License	29,000	30,792	28,000	2,792	3.57%	1.24%
Total Business Licenses	79,000	85,006	76,000	9,006	3.95%	3.37%
Non-Business Licenses & Permits						
Zoning & Land Use Permit	3,500	1,953	1,000	953	250.00%	0.15%
Dog Tags	6	6	8	(2)	-25.00%	0.00%
Golf Cart Decals	150	135	150	(15)	0.00%	0.01%

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 PROJECTED Over (Under) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue (2014)
Total Non-Bus Licenses & Perm	3,656	2,094	1,158	936	215.72%	0.16%
Regulatory Fees						
Building Permits	9,500	6,898	5,500	1,398	72.73%	0.41%
Other - Lot Fees (Subdiv.)	0	0	0	0	#DIV/0!	0.00%
Other - Land Disturbance	0	0	0	0	#DIV/0!	0.00%
Other - Contractor Regis.	1,000	980	600	380	66.67%	0.04%
Total Regulatory Fees	10,500	7,878	6,100	1,778	72.13%	0.45%
Pen/Int Delinquent Lic/Permits						
Business License Penalty	16	1	15	(15)	6.67%	0.00%
Total Pen/Int Del Lic/Permits	16	1	15	(15)	6.67%	0.00%
Total License & Permits	93,172	94,979	83,273	11,706	11.89%	3.97%
Intergovernmental						
Federal Government Grants						
Brownfield Grant - EPA	0	0	0	0	#DIV/0!	0.00%
Total Federal Government Grants	0	0	0	0	#DIV/0!	0.00%
State Government Grants						
Homeland Security Grants	0	0	0	0	#DIV/0!	0.00%
CSRA RDC-MOW & Cong Meal	17,000	16,229	17,000	(771)	0.00%	0.72%
GMA Safety Grants	0	6,000	0	6,000	#DIV/0!	0.00%
Total State Government Grants	17,000	22,229	17,000	5,229	0.00%	0.72%
Total Intergovernmental	17,000	22,229	17,000	5,229	0.00%	0.72%
Charges for Services						
Public Safety						
Fire Protection Subs	450	450	400	50	12.50%	0.02%
Total Public Safety	450	450	400	50	12.50%	0.02%
Utilities/Enterprise						
Garbage/Recycle Service	378,438	366,265	348,000	18,265	8.75%	16.14%

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 PROJECTED Over (Under) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue (2014)
Total Utilities/Enterprise	378,438	366,265	348,000	18,265	8.75%	16.14%
Culture & Recreation						
Festival Registrations	22,500	19,000	20,000	(1,000)	12.50%	0.96%
Memorabilia Sales	14,000	15,214	12,000	3,214	16.67%	0.60%
City/Museum Events	1,600	600	0	600	#DIV/0!	0.07%
Parade Registrations	400	335	0	335	#DIV/0!	0.02%
Total Exhibit & Exhibition Fees	38,500	35,149	32,000	3,149	20.31%	1.64%
Other Charges for Services						
Collection Fees - GA Power	600	600	600	0	0.00%	0.03%
Other - Festival	0	0	0	0	#DIV/0!	0.00%
Total Other Charges for Services	600	600	600	0	0.00%	0.03%
Total Charges for Services	417,988	402,464	381,000	21,464	9.71%	17.82%
Fines & Forfeitures						
Fines & Forfeitures						
Municipal Court Fines	132,800	98,862	75,000	23,862	77.07%	5.66%
Total Fines & Forfeitures	132,800	98,862	75,000	23,862	77.07%	5.66%
Investment Income						
Interest Revenues						
Interest Earned - Banks	500	558	360	198	38.89%	0.02%
Misc. Interest - Taxes	1,000	1,040	1,000	40	0.00%	0.04%
Total Interest Revenues	1,500	1,598	1,360	238	10.29%	0.06%
Total Investment Income	1,500	1,598	1,360	238	10.29%	0.06%
Contributions & Donations						
Cont & Don - Private Sources	5,500	5,650	3,500	2,150	57.15%	0.23%
City/County/CCCVB	3,000	3,000	3,000	0	0.00%	0.13%
Sponsorships-Events	7,000	6,945	6,000	945	16.67%	0.30%
Total Cont & Don	15,500	15,595	12,500	3,095	24.00%	0.66%

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 PROJECTED Over (Under) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue (2014)
<u>Miscellaneous</u>						
Rents & Royalties						
Rent/Maint Inc - Comm Ctr	18,000	18,000	18,000	0	0.00%	0.77%
Rent Income - Senior Center	0	1,600	3,600	(2,000)	-100.00%	0.00%
Total Rents & Royalties	18,000	19,600	21,600	(2,000)	-16.67%	0.77%
<u>Other - Miscellaneous</u>						
Misc Inc - Senior Center	0	0	1,680	(1,680)	-100.00%	0.00%
Penalty - Garbage	7,200	6,669	6,900	(231)	4.35%	0.31%
Returned Check Fees	2,400	2,214	1,800	414	33.33%	0.10%
Total Other - Miscellaneous	9,600	8,883	10,380	(1,497)	-7.51%	0.41%
Total Miscellaneous	27,600	28,483	31,980	(3,497)	-13.70%	1.18%
<u>Other Financing Sources</u>						
Interfund Transfers						
OP Trfrs In-SPLOST 11-16	0	0	240,678	(240,678)	-100.00%	0.00%
OP Transfers In-Cap Proj	0	0	0	0	#DIV/0!	0.00%
Total Interfund Transfers	0	0	240,678	(240,678)	-100.00%	0.00%
Proceeds of Gen Fixed Assets						
Other Financing Sources	0	0	0	0	#DIV/0!	0.00%
Total Proc of Gen Fixed Assets	0	0	0	0	#DIV/0!	0.00%
Proceeds from Reserves						
Reserves	240,000	0	0	0	#DIV/0!	10.23%
Total Proceeds from Reserves	240,000	0	0	0	#DIV/0!	10.23%
Total Other Financing Sources	240,000	0	240,678	(240,678)	-0.28%	10.23%
Total Revenues	2,345,018	2,035,045	2,192,722	(157,677)	6.95%	100.00%

[The remainder of this page is intentionally left blank. The 2014 General Fund –
Administrative Department Budget begins on the following page.]

Administrative Department

Some items of note in the 2014 General Fund – Administrative Department budget:

- Staff included in this budget are three salaried full-time employees, one hourly full-time employee, and one hourly part-time employee. This reflects the current staffing level, and no additional staff is contemplated by this budget.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2014, and a 3% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- In the Professional Fees line item, \$15,000 is budgeted to fund a portion of an Urban Redevelopment Plan, and \$3,500 is budgeted to fund a CDBG application.
- In the Building Maintenance/Repairs line item, \$20,000 is included for the demolition of the Hoyle House and \$1,500 is budgeted for the purchase and installation of a sound system in the City Hall lobby.
- In the Vehicles line item, \$1,500 is budgeted for the purchase of a used vehicle for use by Administrative staff for code enforcement, planning and zoning activities, and travel to trainings and other events.

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses						
<u>Personal Services & Employee Benefits</u>						
<u>Personal Services - Salaries & Wages</u>						
Salaries	196,151	175,638	184,902	184,902	9,264	6.08%
Salaries - Overtime	1,000	902	1,000	1,000	98	0.00%
Total Pers Svcs - Salary & Wages	197,151	176,540	185,902	185,902	9,362	6.05%

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
<u>Pers Svcs - Employee Benefit</u>						
Employee Insurance	30,820	25,516	15,687	24,687	(829)	96.46%
P/R Taxes - FICA/MEDI	15,082	14,290	14,222	14,222	(69)	6.05%
Retirement - GMA	26,328	27,048	27,048	27,048	0	-2.66%
Retirement - Met Life	0	0	0	0	0	#DIV/0!
Unemployment Insurance	190	181	500	500	319	-62.00%
Worker's Compensation	300	228	650	650	422	-53.85%
Wellness Benefits	2,112	0	0	0	0	#DIV/0!
Comp - Mayor & Council	19,200	19,200	19,200	19,200	0	0.00%
Comp 12.50 Cnc./Fire Crdt	756	756	756	756	0	0.00%
Total Pers Svcs-Employee Benef	94,788	87,219	78,063	87,063	(156)	21.43%
Total Pers Svcs & Employee Ben	291,939	263,759	263,965	272,965	9,206	10.60%
<u>Purchased/Contracted Services</u>						
<u>Purchased Prof & Tech Service</u>						
Attorney's Fees	44,000	48,326	35,000	35,000	(13,326)	25.71%
Election/Tax Assess Fees	7,000	9,924	8,000	8,000	(1,924)	-12.50%
Auditor's Fees	7,000	6,820	6,200	6,820	0	12.90%
Engineering Fees	3,000	2,596	2,000	2,600	4	50.00%
Bank & Credit Card Fees	5,400	5,172	4,920	4,920	(252)	9.76%
Professional Fees	18,500	0	0	0	0	#DIV/0!
Total Purchase Prof & Tech Svc	84,900	72,838	56,120	57,340	(15,498)	51.28%
<u>Purchased Property Services</u>						
Janitorial & Supplies	2,500	1,911	2,800	2,800	889	-10.71%
Equipment Maint/Repairs	1,320	2,998	792	2,092	(906)	66.67%
Building Maint/Repairs	23,000	2,630	2,000	2,630	0	1050.00%
Equipment Lease	2,760	2,623	2,400	2,600	(23)	%
Total Purchased Property Serv	29,580	10,162	7,992	10,122	(40)	270.12%
<u>Other Purchased Services</u>						
Blanket & Fleet Ins	16,650	16,644	15,500	16,650	6	7.42%
Communications - Postage	7,000	6,803	4,800	4,800	(2,003)	45.83%
Communications - Telephone	9,000	9,061	7,860	7,860	(1,201)	14.50%
Communications - Email	432	387	528	528	141	-18.18%

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Communications - Cable	900	0	0	0	0	#DIV/0!
Advertising	4,750	4,166	2,500	3,500	(666)	90.01%
Meetings/Travel Expenses	12,000	10,436	10,000	10,000	(436)	20.00%
Dues & Subscriptions	6,500	6,298	6,500	6,500	202	0.00%
Education and Training	6,000	4,349	4,000	4,000	(349)	50.00%
Contractual - Svc Agreemts	17,000	16,922	17,000	17,000	78	0.00%
Miscellaneous	240	115	240	240	125	0.00%
Total Other Purchased Services	80,472	75,181	68,928	71,078	(4,103)	16.75%
Total Purchased/Contractred Svc	194,952	158,181	133,040	138,540	(19,641)	46.54%
<u>Supplies</u>						
Supplies						
Office Supplies	2,750	2,022	2,000	2,000	(22)	37.50%
Mat/Supp/Printing	11,000	8,746	7,500	9,000	254	46.67%
Utilities - Natural Gas	1,582	1,576	1,260	1,260	(316)	25.52%
Utilities - Power	10,000	7,875	10,000	10,000	2,125	0.00%
Vehicle - Gas & Oil	600	0	0	0	0	#DIV/0!
Books	0	0	0	0	0	#DIV/0!
Total Supplies	25,932	20,219	20,760	22,260	2,041	24.91%
<u>Capital Outlay</u>						
<u>Property</u>						
Buildings	0	0	0	0	0	#DIV/0!
Total Property	0	0	0	0	0	#DIV/0!
<u>Machinery & Equipment</u>						
Computers	0	0	0	0	0	#DIV/0!
Vehicles	1,500	0	0	0	0	#DIV/0!
Total Machinery & Equipment	1,500	0	0	0	0	#DIV/0!
Total Capital Outlay	0	0	0	0	0	#DIV/0!
<u>Other Costs</u>						
<u>Intergovernmental</u>						
Trnsfrs to Cap Proj Fund	0	0	0	0	0	#DIV/0!
Transfer Out - SPLOST 2011	0	0	0	0	0	#DIV/0!

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Total Intergovernmental	0	0	0	0	0	#DIV/0!
<u>Contingencies</u>						
Contingency	152	0	31,961	15,961	15,961	-99.52%
Activity Fund	12,000	7,232	12,000	12,000	4,768	0.00%
Total Contingencies	12,152	7,232	43,961	27,961	20,729	-72.36%
Total Other Costs	12,152	7,232	43,961	27,961	20,729	-72.36%
Total Expenditures/Expenses	524,975	449,391	461,726	461,726	12,335	13.70%

[The remainder of this page is intentionally left blank. The 2014 General Fund – Police Department Budget begins on the following page.]

Police Department

Some items of note in the 2014 General Fund – Police Department budget:

- **Full-time staff** contemplated by this budget consists of **seven Police Officers** – an **increase of one over prior years** – with one of those officers being salaried and the remaining hourly; four Communications Officers and one Police Chief.
- The budget allows for **four part-time Police Officer shifts per month** and **eight part-time Communications Officer shifts per month**.
- In the **Salaries – Overtime** line item, **\$14,735** is allocated for **regular recurring Communications Officer overtime** and the **remaining \$5,000** is allocated for **Police Officer overtime**.
- A **2% Cost-of-living adjustment** is factored in for all employees effective January 1, 2014, and a **3% merit increase** is factored in effective July 1.
- A **20% increase in Employee Insurance** is included effective June 1.
- In the Other Equipment line item, **\$25,000** is included for the purchase and installation of a **tag reader**.

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses						
<u>Personal Svcs & Employee Ben</u>						
<u>Personal Svcs - Salaries & Wage</u>						
Salaries	375,048	380,575	370,803	370,803	(9,772)	1.14%
Salaries - Overtime	19,735	34,128	19,555	22,305	(11,823)	0.92%
Total Pers Svcs - Salary & Wages	394,782	414,703	390,358	393,108	(21,595)	1.13%
Person Svcs - Employee Benefit						

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Employee Insurance	60,647	42,538	41,448	40,148	(2,390)	46.32%
P/R Taxes - FICA/MEDI	30,201	31,373	29,862	29,862	(1,511)	1.13%
Retirement - GMA	52,944	49,466	56,484	56,484	7,018	-6.27%
Retirement - Met Life	0	417	0	1,500	1,083	#DIV/0!
Unemployment Insurance	1,300	877	1,300	1,300	423	0.00%
Worker's Compensation	13,000	11,166	13,500	12,000	834	-3.70%
Wellness Benefits	1,584	0	0		0	#DIV/0!
Total Pers Svcs - Employee Benef	159,676	135,837	142,594	141,294	5,457	11.98%
Total Personal Svcs & Employee Ben	554,458	550,540	532,952	534,402	(16,138)	4.04%
<u>Purchased/Contracted Services</u>						
Purchased Prof & Tech Service						
Attorney's Fees	1,000	805	1,000	1,000	195	0.00%
Total Purchased Prof & Tech Service	1,000	805	1,000	1,000	195	0.00%
Purchased Property Services						
Janitorial & Supplies	3,000	2,832	3,300	3,300	468	-9.09%
Vehicle Maint/Repairs	9,250	9,750	7,000	7,000	(2,750)	32.15%
Equipment Maint/Repairs	8,500	9,194	6,656	9,056	(138)	27.71%
Comm - Fees & Repairs	2,000	2,297	2,000	2,000	(297)	0.00%
Building Maint/Repairs	3,400	4,680	3,400	3,400	(1,280)	-0.01%
Equipment Lease	2,292	2,292	2,520	2,520	228	
Total Purchased Property Services	28,442	31,045	24,876	27,276	(3,769)	14.34%
Other Purchased Services						
Blanket & Fleet Ins	12,600	12,565	15,000	12,600	35	-16.00%
Communications - Postage	250	118	750	250	132	-66.67%
Communications - Telephone	9,600	8,892	5,940	6,440	(2,452)	61.62%
Communications - Email	1,008	815	864	864	49	16.67%
Communications - Cable	660	744	0	700	(44)	
Advertising	500	410	1,500	750	340	-66.67%
Meetings/Travel Expense	3,250	4,694	5,000	5,000	306	-35.00%
Dues & Subscriptions	2,020	447	500	1,250	803	304.00%
Education and Training	6,000	3,925	3,500	3,500	(425)	71.43%
Contractual-Svc Agreemts	540	484	540	640	156	0.00%

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Muni Court - Judge, Attys	10,800	10,550	10,800	10,800	250	0.00%
Jail	0	0	0	0	0	#DIV/0!
Miscellaneous	500	546	250	1,000	454	100.00%
Total Other Purchased Services	47,728	44,190	44,644	43,794	(396)	6.91%
Total Purchased/Contracted Svc	77,170	76,040	70,520	72,070	(3,970)	9.43%
Supplies						
Supplies						
Office Supplies	2,000	1,547	4,000	4,000	2,453	-50.00%
Mat/Supp/Printing	4,250	4,352	5,000	5,000	648	-15.00%
Utilities - Natural Gas	0	107	0	200	93	#DIV/0!
Utilities - Power	14,400	15,055	19,200	19,000	3,945	-25.00%
Vehicle - Gas & Oil	26,250	29,918	33,000	33,000	3,082	-20.45%
Books	0	0	0	0	0	#DIV/0!
Uniforms	7,000	6,524	7,000	7,000	476	0.00%
Small Supplies & Equipment	1,000	584				
Turn Out Gear	0	0	0	0	0	#DIV/0!
Total Supplies	54,900	58,087	68,200	68,200	10,697	-19.50%
Total Supplies	54,900	58,087	68,200	68,200	10,697	-19.50%
Capital Outlay						
Property						
Buildings	0	45,598	0	0	(45,598)	#DIV/0!
Total Property	0	45,598	0	0	(45,598)	#DIV/0!
Machinery & Equipment						
Vehicles	0	0	0	0	0	#DIV/0!
Other Equipment	25,000					
Total Machinery & Equipment	25,000	0	0	0	0	#DIV/0!
Total Capital Outlay	25,000	45,598	0	0	(45,598)	#DIV/0!
Other Costs						
Intergovernmental						
Transfers to Cap Proj Fund	0	0	3,600	0	0	-100.00%

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Total Intergovernmental	0	0	3,600	0	0	-100.00%
Total Other Costs	0	0	3,600	0	0	-100.00%
<u>Debt Service</u>						
Principal						
Note Payment - BB&T	105,342	100,549	100,549	100,549	0	4.77%
Total Principal	105,342	100,549	100,549	100,549	0	4.77%
Interest						
Interest Expense - BB&T	135,340	140,130	140,130	140,130	0	-3.42%
Total Interest	135,340	140,130	140,130	140,130	0	-3.42%
Total Debt Service	240,681	240,679	240,679	240,679	0	0.00%
Total Expenditures/Expenses	952,210	970,944	915,951	915,351	(55,009)	3.96%

[The remainder of this page is intentionally left blank. The 2014 General Fund – Fire Department Budget begins on the following page.]

Fire Department

Some items of note in the 2014 General Fund – Fire Department budget:

- Staff included in this budget is one full-time employee. This is the current staffing level and no increase in staff is contemplated by this budget.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2014, and a 3% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- The Comp 12.50/Fire Crdt line item includes \$17,693 to be used as stipends that will be paid to volunteer firefighters at a rate of \$10 per training attended and \$10 per emergency call that the volunteer responds to. Money previously paid to volunteers at Christmas is lumped into this amount.
- The Dues and Subscriptions line item includes funding for all volunteers to participate in the state firefighters association.
- The budget includes \$7,000 for the purchase of needed small supplies and equipment and \$7,000 for the purchase of turnout gear.

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses						
Person Svcs - Employee Benefit						
Salaries - Regular Time	41,977	37,971	26,208	35,170	(2,801)	60.17%
Salaries - Overtime	500	0	2,500	2,500	2,500	-80.00%
Employee Insurance	8,040	6,206	0	5,100	(1,106)	#DIV/0!
P/R Taxes - FICA/Medi	3,250	2,856	2,398	2,690	(166)	35.50%
Retirement - GMA	8,256	7,018	0	7,015	(3)	#DIV/0!
Retirement - Met Life	0	0	0	0	0	#DIV/0!
Unemployment Tax	114	38	250	250	212	-54.40%
Worker's Compensation	200	171	450	1,250	1,079	-55.56%

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Wellness Benefits	0	0	0		0	#DIV/0!
Comp 12.50 CNCL/Fire Crdt	17,693	2,542	3,893	3,893	1,351	354.48%
Comp - Fire Chiefs	2,640	2,640	2,640	2,640	0	0.00%
Total Pers Svcs - Employee Benef	82,670	59,442	38,339	60,508	1,066	115.63%
<u>Purchased/Contracted Services</u>						
Purchased Prof & Tech Service						
Attorney's Fees	500	45	1,000	1,000	955	-50.00%
Total Purchased Prof & Tech Service	500	45	1,000	1,000	955	-50.00%
<u>Purchased Property Services</u>						
Janitorial & Supplies	1,000	776	1,000	1,000	224	0.00%
Vehicle Maint/Repairs	4,000	4,434	4,000	4,000	(434)	0.00%
Equipment Maint/Repairs	5,000	3,767	4,000	4,000	233	25.00%
Comm - Fees & Repairs	2,500	2,033	1,000	2,500	467	150.00%
Building Maint/Repairs	1,250	900	1,500	1,500	600	-16.67%
Building Lease	750	750	750	750	0	0.00%
Equipment Leases	2,292	2,292	2,340	2,340	48	
Total Purchased Property Serv.	16,792	14,952	14,590	16,090	1,138	15.09%
<u>Other Purchased Services</u>						
Blanket & Fleet Ins	9,000	8,359	10,000	8,375	16	-10.00%
Communications - Postage	25	7	0	25	18	#DIV/0!
Communications - Telephone	1,200	1,035	660	660	(375)	81.82%
Communications - Email	144	123	96	96	(27)	50.00%
Communications - Cable	612	597	0	600	3	
Meetings/Travel Expenses	750	90	1,000	1,000	910	-25.00%
Dues & Subscriptions	5,964	4,337	4,000	4,000	(337)	49.10%
Education and Training	1,000	733	1,000	1,000	267	0.00%
Contractual - Svc Agreements	0	0	750	0	0	-100.00%
Miscellaneous	200	152	200	200	48	0.00%
Total Other Purchased Services	18,895	15,433	17,706	15,956	523	6.72%

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Total Purchased/Contracted Svc	36,187	30,430	33,296	33,046	2,616	8.68%
<u>Supplies</u>						
Supplies						
Mat/Supp/Printing	1,500	1,502	1,500	1,500	(2)	0.00%
Software	1,740	2,600	500	500	(2,100)	248.00%
Utilities - Natural Gas	0	101	0	110	9	#DIV/0!
Utilities - Power	4,250	4,636	8,500	6,890	2,254	-50.00%
Vehicle - Gas & Oil	3,500	3,220	3,000	3,000	(220)	16.67%
Uniforms	5,000	3,754	3,000	4,000	246	66.67%
Small Supplies/Equipment	7,000	8,528	10,000	10,000	1,472	-30.00%
Turnout Gear	7,000	12,068	15,000	15,000	2,932	-53.33%
Total Supplies	29,990	36,409	41,500	41,000	4,591	-27.73%
Total Supplies	29,990	36,409	41,500	41,000	4,591	-27.73%
<u>Capital Outlay</u>						
Property						
Buildings	0	0	0	0	0	#DIV/0!
Total Property	0	0	0	0	0	#DIV/0!
Machinery & Equipment						
Machinery	0	0	0	0	0	#DIV/0!
Vehicles	0	0	0	0	0	#DIV/0!
Computers	0	0	0	0	0	#DIV/0!
Other Equipment	0	0	0	0	0	#DIV/0!
Total Machinery & Equipment	0	0	0	0	0	#DIV/0!
Total Capital Outlay	0	0	0	0	0	#DIV/0!
<u>Debt Service</u>						
Principal						
N/P - BB&T - Principal	14,900	14,594	14,594	14,594	0	2.10%
Total Principal	14,900	14,594	14,594	14,594	0	2.10%
Interest						
Interest Expense	2,700	3,136	3,136	3,136	0	-13.90%

	2014 Budget Total	2013 Forecast	2013 Original Budget Total	2013 Amended Budget Total	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Total Interest	2,700	3,136	3,136	3,136	0	-13.90%
Total Debt Service	17,600	17,730	17,730	17,730	0	-0.73%
Total Expenditure/Expenses	166,447	144,011	130,865	152,284	8,273	27.19%

[The remainder of this page is intentionally left blank. The 2014 General Fund – Streets & Drains Department Budget begins on the following page.]

Streets & Drains Department

Some items of note in the 2014 General Fund – Streets & Drains budget:

- The Salaries item contains funding for four full-time hourly employees and one part-time hourly employee. This is the current staffing level. No increase in staff is contemplated by this budget. One open part-time position has been defunded/eliminated.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2014, and a 3% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- A new line item titled Maint/Repairs – Stormwater has been added, and it is funded in the amount of \$10,000.
- \$1,500 is included in the Lawn Mower Gas, Oil Repairs line item for upgrading lawn maintenance equipment.

Expenditures/Expenses	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 Projected Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
<u>Personal Svcs & Employee Ben</u>						
Person Svcs - Salaries & Wages						
Salaries	97,044	88,964	99,748	99,748	10,784	-2.71%
Salaries - Overtime	3,000	3,067	3,000	3,000	(67)	0.00%
Total Pers Svcs - Salary & Wages	100,044	92,031	102,748	102,748	10,717	-2.63%
Person Svcs - Employee Benefit						
Employee Insurance	20,703	16,955	16,479	16,479	(476)	25.63%
P/R Taxes - FICA/MEDI	7,653	6,633	7,860	7,860	1,227	-2.63%
Retirement - GMA	15,600	19,296	19,296	19,296	0	-19.15%
Retirement - Met Life	660	497	0	700	203	#DIV/0!
Unemployment Insurance	190	158	375	375	217	-49.33%
Worker's Compensation	11,000	11,895	9,000	11,900	5	22.22%

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 Projected Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Wellness Benefits	528	0	0		0	#DIV/0!
Total Pers Svcs - Employee Benef	56,334	55,434	53,010	56,610	1,176	6.27%
Total Pers Svcs & Employee Ben	156,379	147,465	155,758	159,358	11,893	0.40%
<u>Purchased/Contracted Services</u>						
Purchased Property Services						
Engineering Fees	3,000	0	3,000	3,000	3,000	0.00%
Landfill	9,250	7,271	15,600	12,450	5,179	-40.71%
Landscaping Mat/Supplies	3,500	4,008	4,000	4,000	(8)	-12.50%
Vehicle Maint/Repairs	10,000	7,877	10,000	10,000	2,123	0.00%
Maint/Repairs - Equipment	200	117	0	200	83	#DIV/0!
Comm - Fees & Repairs	500	339	348	348	9	43.68%
Maint/Repairs - Streets and Signs	10,000	8,625	10,000	10,000	1,375	0.00%
Maint/Repairs - Stormwater	10,000	0	0	0	0	#DIV/0!
Total Purchased Property Serv	46,450	28,237	42,948	39,998	11,761	8.15%
Other Purchased Services						
Blanket & Fleet Ins	8,000	7,082	8,000	7,100	18	0.00%
Meetings/Travel Expenses	650	14	0	24	10	#DIV/0!
Education and Training	600	523	0	276	(247)	#DIV/0!
Miscellaneous	200	75	300	300	225	-33.33%
Decorating - Main Street	700	0	300	300	300	133.33%
Total Other Purchased Services	10,150	7,694	8,600	8,000	306	18.02%
Total Purchased/Contracted Services	56,600	35,931	51,548	47,998	12,067	9.80%
<u>Supplies</u>						
Supplies						
Utilities - Power	78,000	71,401	76,800	76,800	5,399	1.56%
Vehicle - Gas & Oil	23,500	17,799	26,000	25,700	7,901	-9.62%
Lawn Mower Gas, Oil, Rprs	6,500	4,973	5,000	5,000	27	30.00%
Uniforms	3,000	2,825	2,600	2,600	(225)	15.38%
Small Supplies/Equipment	2,500	1,304	2,500	2,500	1,196	0.00%
Total Supplies	113,500	98,302	112,900	112,600	14,298	0.53%

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 Projected Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Property						
Infrastructure	0	0	0	0	0	#DIV/0!
Total Property	0	0	0	0	0	#DIV/0!
Machinery & Equipment						
Machinery	0	0	0	0	0	#DIV/0!
Vehicles	0	0	0	0	0	#DIV/0!
Total Machinery & Equipment	0	0	0	0	0	#DIV/0!
Total Capital Outlay	0	0	0	0	0	#DIV/0!
Total Expenditures/Expenses	326,479	281,698	320,206	319,956	38,258	1.96%

[The remainder of this page is intentionally left blank. The 2014 General Fund – Garbage Budget begins on the following page.]

Garbage

An item of note in the 2014 General Fund – Garbage budget:

- A **3% increase** is built into the contract with the service provider, and that increase is reflected in this budget.

Expenditures/Expenses	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Purchased Property Services					
Contractual - Garbage	265,740	254,500	264,816	10,316	4.42%
Total Purchased Property Services	265,740	254,500	264,816	10,316	4.42%

Meals on Wheels

Expenditures/Expenses	2014 Budget	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Supplies						
Meals on Wheels	600	2,728	7,000	4,700	1,972	-91.43%
Congregate Meals	16,400	16,023	10,000	12,300	(3,723)	64.00%
Total Supplies	17,000	18,751	17,000	17,000	-1,751	0.00%

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Senior Center

A few items of note in the 2014 Senior Center budget:

- The Salaries line item contains funding for one part-time position. This is a new position for 2014.
- The Maint/Repairs – Vehicles line item contains funds for gasoline and repairs for a van. The transportation service will be new in 2014.

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses						
<u>Personal Services & Employee Benefits</u>						
<u>Personal Services - Salaries & Wages</u>						
Salaries	9,493	0	0	0	0	#DIV/0!
Salaries - Overtime	0	0	0	0	0	#DIV/0!
Total Pers Svcs - Salary & Wages	9,493	0	0	0	0	#DIV/0!
<u>Pers Svcs - Employee Benefit</u>						
Employee Insurance	0	0	0	0	0	#DIV/0!
P/R Taxes - FICA/MEDI	726	0	0	0	0	#DIV/0!
Retirement - Met Life	0	0	0	0	0	#DIV/0!
Unemployment Insurance	38	0	0	0	0	#DIV/0!
Worker's Compensation	75	0	0	0	0	#DIV/0!
Wellness Benefits	0	88	0	0	(88)	#DIV/0!
Total Pers Svcs-Employee Benef	839	88	0	0	(88)	#DIV/0!
Total Pers Svcs & Employee Ben	10,332	88	0	0	(88)	#DIV/0!
<u>Purchased Property Services</u>						
Maint/Repairs - Vehicles	2,650	1,000	0	1,000	0	
Maint/Repairs - Buildings	1,000	815	1,500	1,500	685	
Total Purchased Property Serv	3,650	1,815	1,500	2,500	685	143.33%

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Other Purchased Services						
Blanket & Fleet Ins	2,900	2,897	3,000	3,000	103	-3.33%
Communications - Telephone	4,200	4,200	4,200	4,200	0	0.00%
Communications - Email	48	43	48	48	5	
Education and Training	300	151	300	300	149	0.00%
Total Other Purchased Services	7,448	7,291	7,548	7,548	257	-1.32%
Total Purchased/Contracted Svc	11,098	9,106	9,048	10,048	942	22.66%
Supplies						
Mat/Supp/Printing	1,500	1,324	2,500	1,500	176	-40.00%
Utilities - Wtr/Swr/Grbg	1,341	1,316	1,341	1,341	25	0.00%
Utilities - Natural Gas	600	536	790	790	254	-24.05%
Utilities - Power	6,800	6,689	6,200	6,200	(489)	9.68%
Total Supplies	10,241	9,865	10,831	9,831	(34)	-5.45%
Total Expenditures/Expenses	31,671	19,059	19,879	19,879	820	159.32%

[The remainder of this page is intentionally left blank. The 2014 General Fund – Community Center Budget begins on the following page.]

Community Center

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses					
<u>Purchased/Contracted Svc</u>					
Purchased Property Svcs					
Building Maint/Supplies	1,200	4,690	1,200	(3,490)	0.00%
Total Purchased Property Svcs	1,200	4,690	1,200	(3,490)	0.00%
Other Purchased Services					
Blanket & Fleet Ins	2,500	2,407	2,500	93	0.00%
Total Other Purchased Services	2,500	2,407	2,500	93	0.00%
Total Purchased/Contracted Svc	3,700	7,097	3,700	(3,397)	0.00%
<u>Supplies</u>					
Utilities - Wtr/Swr/Grbg	1,600	1,493	1,600	107	0.00%
Utilities - Power	10,000	8,685	10,000	1,315	0.00%
Total Supplies	11,600	10,178	11,600	1,422	0.00%
Total Expenditures/Expenses	15,300	17,275	15,300	(1,975)	0.00%

[The remainder of this page is intentionally left blank. The 2014 General Fund – Festival Budget begins on the following page.]

Festival

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change - '13 Budget - '14 Budget
Other Purchased Services					
Advertising	6,000	5,700	6,000	300	0.00%
Miscellaneous Expenses	4,300	4,255	4,255	0	1.06%
Craft Booth Expenses	150	86	500	414	-70.00%
Coloring Contest Expense	150	150	250	100	-40.00%
Raffle/Silent Auct Exp	100	0	0	0	#DIV/0!
Parade Expenses	75	75	125	50	-40.00%
Entertainment Expenses	4,500	4,903	4,200	(703)	7.14%
Reception Expense	2,500	2,107	2,500	393	0.00%
Golf Cart Expense	500	524	700	176	-28.57%
Memorabilia Expense	1,250	1,468	1,500	32	-16.67%
Total Other Purchased Services	19,525	19,268	20,030	762	-2.52%
Supplies					
Supplies					
Utilities - Electricity	40	40	40	0	0.00%
Total Supplies	40	40	40	0	0.00%
Total Expenditures/Expenses (Festival)	19,565	19,308	20,070	762	-2.52%

[The remainder of this page is intentionally left blank. The 2014 General Fund – Museum Budget begins on the following page.]

Museum

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
<u>Personal Svcs & Employee Ben</u>						
Person Svcs - Employee Benefits						
Workers Compensation	330	337	120	345	8	175.00%
Total Person Svcs - Emp Benefits	330	337	120	345	8	175.00%
<u>Purchased/Contracted Services</u>						
<u>Purchased Prof/Tech Services</u>						
Bank & Credit Card Svcs	780	776	660	660	(116)	18.18%
Total Purchased Prof/Tech Services	780	776	660	660	(116)	18.18%
<u>Purchased Property Services</u>						
Janitorial & Supplies	867	550	0	850	300	#DIV/0!
Building Maintenance	750	1,074	1,000	1,000	(74)	-25.00%
Equipment Leases	0	0	0	0	0	#DIV/0!
Total Purchased Property Svcs	1,617	1,074	1,000	1,000	(74)	61.70%
<u>Other Purchased Services</u>						
Blanket & Fleet Insur	1,650	1,627	1,500	1,650	23	10.00%
Communications - Postage	50	0	50	50	50	0.00%
Communications - Phone/Int	3,650	3,346	2,500	2,500	(846)	46.00%
Advertising	1,856	2,008	2,000	2,000	(8)	-7.20%
Meetings/Travel Expenses	0	0	0	0	0	#DIV/0!
Dues & Subscriptions	700	701	1,250	1,250	549	-44.00%
Education & Training	0	0	0	0	0	#DIV/0!
Contractual Agreements	0	0	0	0	0	#DIV/0!
Miscellaneous Expenses	50	0	100	50	50	-50.00%
Memorabilia Expense	4,000	4,000	4,000	4,000	0	0.00%
City/Museum Event Exp	3,270	2,650	6,200	5,270	2,620	-47.26%
Total Other Purchased Services	15,226	14,332	17,600	16,770	2,438	-13.49%
Total Purch/Contracted Svcs	17,623	16,182	19,260	18,430	2,248	-8.50%
Supplies						

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Amended Budget	2013 PROJECTED Under (Over) Amended Budget	% Change '13 Budget - '14 Budget
Supplies						
Supplies - Office/Prntng	750	667	1,000	1,000	333	-25.00%
Supplies - Software	948	948	948	948	0	0.00%
Utilities - Wtr/Swr/Grbg	480	480	471	471	(9)	1.91%
Utilities - Natural Gas	1,500	1,547	1,260	1,260	(287)	19.05%
Utilities-Electricity	4,000	3,867	4,600	4,175	308	-13.04%
Small Supplies & Equipment	0	1,088		930	(158)	
Total Supplies	7,678	8,597	8,279	8,784	(318)	-7.26%
Other Costs						
Contingencies						
Contingency	0	0	0	0	0	#DIV/0!
Total Contingencies	0	0	0	0	0	#DIV/0!
Total Expenditures/Expenses (Museum)	25,631	25,116	27,659	27,559	2,543	-7.33%

[The remainder of this page is intentionally left blank. The 2014 Water and Sewer Fund Budget begins on the following page.]

Water and Sewer Fund

The Water and Sewer fund is supported primarily by water and sewer user fees, tap fees, and water tank rents from cell phone companies. Money from these sources is used to fund the operations and maintenance of our water and sewer system.

The water system extends well beyond the City Limits, and those customers are charged under a different rate structure. Currently, sewer service is only offered inside the City Limits with the exception of the I-20 Rest Areas.

Water and Sewer Fund Summary

The following is a summary of the 2014 Water and Sewer Fund Budget. Detail on each department is shown later in this document.

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 Projected Under (Over) Budget	% Change - '13 Budget - '14 Budget
<u>Revenues</u>					
Non-Divisional	1,296,260	1,263,596	1,372,408	108,812	-5.55%
Total Revenues	1,296,260	1,263,596	1,372,408	108,812	-5.55%
<u>Expenditures/Expenses</u>					
Water Department	793,548	765,221	894,703	129,482	-11.31%
Sewer Department	502,711	438,517	477,705	39,189	5.23%
Total Expenditures/Expenses	1,296,260	1,203,738	1,372,408	168,671	-5.55%
Revenue Over (Under) Expenses	0	59,859	0	(59,859)	

Revenues

A few items of note in the 2014 Water and Sewer Fund Revenue budget:

- The "Water Tower Rent – Sprint" line item has been defunded for 2014. We have been given notice that Sprint plans to decommission this site in the near future.
- A new line item has been added – Water Tower Rent – Verizon – due to the recent agreement with Verizon. This will more than offset the losses from the Sprint decommissioning.

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue
Revenues						
<u>Intergovernmental</u>						
State Government Grants						
Grant Income - GEFA	0	0	0	0	#DIV/0!	#DIV/0!
Total State Government Grants	0	0	0	0	#DIV/0!	#DIV/0!
Total Intergovernmental	0	0	0	0	#DIV/0!	#DIV/0!
<u>Charges for Services</u>						
Utilities/Enterprise						
Water Taps	18,000	11,700	25,000	13,300	-28.00%	#DIV/0!
Water-In	357,500	346,921	363,726	16,805	-1.71%	#DIV/0!
Water-Out	532,500	524,660	549,492	24,832	-3.09%	#DIV/0!
Sewer Taps	12,000	14,246	7,000	(7,246)	71.43%	#DIV/0!
Sewer Fees	317,500	314,370	308,583	(5,787)	2.89%	#DIV/0!
Total Utilities/Enterprise	1,237,500	1,211,897	1,253,801	41,904	-1.30%	#DIV/0!
Other Charges for Services						
Convenience Fees-MC/VS	4,800	4,047	3,600	(447)	33.33%	#DIV/0!
Total Other Charges for Services	4,800	4,047	3,600	(447)	33.33%	#DIV/0!
Total Charges for Services	1,242,300	1,215,944	1,257,401	41,457	-1.20%	#DIV/0!

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget	% of Total Revenue
<u>Investment Income</u>						
Interest Revenues						
Interest Earned - Banks	360	682	420	(262)	-14.29%	#DIV/0!
Total Interest Revenues	360	682	420	(262)	-14.29%	#DIV/0!
Total Investment Income	360	682	420	(262)	-14.29%	#DIV/0!
<u>Miscellaneous</u>						
Rents & Royalties						
Water Tower Rent - Sprint	0	8,400	8,400	0	-100.00%	#DIV/0!
Water Tower Rent - Verizon	21,600	7,200	0	(7,200)	#DIV/0!	#DIV/0!
Total Rents & Royalties	21,600	15,600	8,400	(7,200)	157.14%	#DIV/0!
Other-Miscellaneous						
Water Cut Off Penalties	9,000	9,311	12,000	2,689	-25.00%	#DIV/0!
10% Penalty Water Bills	23,000	22,059	23,000	941	0.00%	#DIV/0!
Total Other-Miscellaneous	32,000	31,370	35,000	3,630	-8.57%	#DIV/0!
Total Miscellaneous	53,600	46,970	43,400	(3,570)	23.50%	#DIV/0!
<u>Other Financing Sources</u>						
Interfund Transfers						
OP Transfers In-Cap Proj	0	0	0	0	#DIV/0!	#DIV/0!
OP Transfers In-SPLOST	0	0	145,308	145,308	-100.00%	#DIV/0!
Total Interfund Transfers	0	0	145,308	145,308	-100.00%	#DIV/0!
Total Other Financing Sources	0	0	145,308	145,308	-100.00%	#DIV/0!
Total Revenues	1,296,260	1,263,596	1,446,529	182,933	-10.39%	#DIV/0!

Water Department

A few items of note in the 2014 Water and Sewer Fund – Water Department budget:

- The Salaries line item contains funding for six full-time hourly positions and one full-time salaried position. This reflects the current staffing level. No increase in staff is planned for 2014. One vacant full-time position is being defunded/eliminated.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2014, and a 3% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- The Maintenance and Repairs line item includes money to rebuild the Pumpkin Center Booster Station in addition to the regular tank maintenance program.
- The Building Maintenance line item includes funds to upgrade the HVAC system at the new public works shop.
- The amounts in the Water Purchases line items have been reduced due to the city-owned wells being back online.
- The Equipment Capital Outlay item contains \$16,500 to purchase and install a pressure reducing valve in the Haverhill area.

[The remainder of this page is intentionally left blank. The 2014 Water Department Budget begins on the following page.]

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses					
<u>Personal Svcs & Employee Ben</u>					
Person Svcs - Salaries & Wage					
Salaries	175,341	149,068	193,401	44,333	-9.34%
Salaries - Overtime	11,000	10,753	10,100	(653)	8.91%
Total Person Svcs - Salaries & Wage	186,341	159,821	203,501	43,680	-8.43%
Person Svcs - Employee Benefit					
Life & Health Insurance	37,131	27,722	35,168	7,446	5.58%
P/R Taxes - FICA/MEDI	14,255	12,529	15,568	3,039	-8.43%
Retirement - GMA	35,460	31,260	31,260	0	13.44%
Retirement - Met Life	0	0	0	0	#DIV/0!
Unemployment Insurance	266	222	500	278	-46.80%
Worker's Compensation	4,500	3,762	6,250	2,488	-28.00%
Wellness Benefits	1,584	0	0	0	#DIV/0!
Total Person Svcs - Employee Benefit	93,196	75,495	88,746	13,251	5.02%
Total Person Svcs & Employee Ben	279,538	235,316	292,247	56,931	-4.35%
<u>Purchased/Contracted Services</u>					
Purchased Prof & Tech Service					
Legal Fees	1,000	1,290	1,000	(290)	0.00%
Auditor's Fees	4,500	4,180	3,800	(380)	18.42%
Engineering Fees	6,000	12,329	2,500	(9,829)	140.00%
Bank & Credit Card Svcs	10,800	10,906	10,200	(706)	5.88%
Grant Writing/Architect	0	0	0	0	#DIV/0!
Technical Fees - Testing	11,500	10,850	10,500	(350)	9.52%
Total Purchase Prof & Tech Svc	33,800	39,555	28,000	(11,555)	20.71%
Purchased Property Serv					
Vehicle Repairs	6,000	3,417	6,000	2,583	0.00%
Maintenance & Repairs	63,600	70,822	60,791	(10,031)	4.62%
Building Maintenance	5,500	4,821	3,000	(1,821)	83.33%
Equipment Leases	2,292	2,292	2,340		

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Total Purchased Property Serv	77,392	81,352	72,131	(9,221)	7.29%
Other Purchased Services					
Blanket & Fleet Ins	12,000	11,967	11,000	(967)	9.09%
Postage	6,120	5,651	6,000	349	2.00%
Communications - Telephone	3,600	3,448	2,400	(1,048)	50.00%
Communications - Email	144	93	144	51	0.00%
Advertising	1,200	1,183	600	(583)	100.00%
Meetings/Travel Expenses	600	515	600	85	0.00%
Dues & Subscriptions	1,675	1,619	1,835	216	-8.72%
Education & Training	1,000	675	1,000	325	0.00%
Contractual Agreements	4,300	4,240	4,300	60	0.00%
Miscellaneous Expense	120	0	120	120	0.00%
Total Other Purchased Services	30,759	29,391	27,999	(1,392)	9.86%
Total Purchased/Contracted Svc	141,951	150,298	128,130	(22,168)	10.79%
Supplies					
Supplies					
Office Supplies	8,200	7,681	8,200	519	0.00%
Utilities - Natural Gas	2,500	2,370	2,040	(330)	22.55%
Utilities - Power	28,000	25,789	30,000	4,211	-6.67%
Vehicle Exp - Gas/Oil/Tire	12,000	10,974	16,000	5,026	-25.00%
Water Purchases - Col Co	205,000	200,834	220,000	19,166	-6.82%
Water Purchases - City of Thomson	70,000	72,609	80,400	7,791	-12.94%
Uniforms	3,000	2,800	2,532	(268)	18.48%
Small Supplies/Equip	2,000	1,851	2,833	982	-29.41%
Chemicals	4,400	1,958	4,400	2,442	0.00%
Water Meters, Taps, Supplies	20,000	9,884	23,000	13,116	-13.04%
Total Supplies	355,100	336,750	389,405	52,655	-8.81%
Total Supplies	355,100	336,750	389,405	52,655	-8.81%
Capital Outlay					
Machinery	0	0	0	0	#DIV/0!
Equipment	16,500	0	0	0	#DIV/0!
Vehicles	0	0	0	0	#DIV/0!

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Total Capital Outlay	16,500	0	0	0	#DIV/0!
<u>Other Costs</u>					
Intergovernmental					
Tfrs Out to Cap Proj Acc	0	0	32,700	32,700	-100.00%
Tfrs Out to General Fund	0	0	0	0	#DIV/0!
Total Intergovernmental	0	0	32,700	32,700	-100.00%
Contingencies					
Contingency	460	0	0	0	#DIV/0!
Total Contingencies	460	0	0	0	#DIV/0!
Total Other Costs	460	0	32,700	32,700	-98.59%
<u>Debt Service</u>					
Interest					
Int Exp - GEFA - 2000 - L63WS	0	42,857	55,847	12,990	-100.00%
Total Interest	0	42,857	55,847	12,990	-100.00%
Total Debt Service	0	42,857	55,847	12,990	-100.00%
Total Expenditures/Expenses	793,548	765,221	898,329	133,108	-11.66%

[The remainder of this page is intentionally left blank. The 2014 Sewer Department Budget begins on the following page.]

Sewer Department

A few items of note in the 2014 Water and Sewer Fund – Sewer Department budget:

- The Salaries line item contains funding for three full-time hourly positions and one full-time salaried position. This is the current staffing level, and no increase in staff is planned for 2014.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2014, and a 3% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- The Equipment Maint/Repairs line item includes funding for bioxide delivery system repairs and a jetter line.
- The Equipment Capital Outlay item contains \$6,600 for the purchase and installation of three Mission RTU units to enable remote monitoring of sewer lift stations.

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Expenditures/Expenses					
<u>Personal Svcs & Employee Ben</u>					
Person Svcs - Salaries & Wage					
Salaries	135,966	127,292	130,624	3,332	4.09%
Salaries - Overtime	6,000	6,071	5,500	(571)	9.09%
Total Person Svcs - Salaries & Wage	141,966	133,363	136,124	2,761	4.29%
Person Svcs - Employee Benefit					
Life & Health Insurance	17,018	13,819	10,048	(3,771)	69.37%
P/R Taxes - FICA/MEDI	10,860	9,867	10,413	546	4.29%
Retirement - GMA	23,880	18,288	18,288	0	30.58%
Retirement - Met Life	0	0	0	0	#DIV/0!
Unemployment Insurance	152	160	500	340	-69.60%

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
Worker's Compensation	2,000	263	4,000	3,737	-50.00%
Wellness Benefits	528	0	0	0	#DIV/0!
Total Person Svcs - Employee Benefit	54,438	42,397	43,249	852	25.87%
Total Person Svcs & Employee Ben	196,404	175,760	179,373	3,613	9.49%
<u>Purchased/Contracted Services</u>					
Purchased Prof & Tech Service					
Legal Fees	45,000	16,762	45,000	28,238	0.00%
Engineering Fees	7,000	3,023	7,000	3,977	0.00%
Grant Writing/Architect	0	0	0	0	#DIV/0!
Technical Fees - Testing	500	300	1,000	700	-50.00%
Total Purchase Prof & Tech Svc	52,500	20,085	53,000	32,915	-0.94%
Purchased Property Serv					
Landfill - Sludge Removal	23,000	21,923	22,800	877	0.88%
Vehicle Maint/Repairs	3,000	1,607	5,000	3,393	-40.00%
Equipment Maint/Repairs	30,000	31,441	16,692	(14,749)	79.73%
Building Maint/Repairs	1,000	1,250	1,000	(250)	0.00%
Equipment Leases	0	1,140	1,140	0	-100.00%
Total Purchased Property Serv	57,000	57,361	46,632	(10,729)	22.23%
Other Purchased Services					
Blanket & Fleet Ins	8,000	7,864	8,000	136	0.00%
Postage	100	1	100	99	0.00%
Communications - Telephone	3,600	3,037	3,000	(37)	20.00%
Communications - Email	192	173	144	(29)	33.33%
Advertising	500	800	500	(300)	0.00%
Meetings/Travel Expenses	1,000	1,014	3,000	1,986	-66.67%
Dues & Subscriptions	500	355	500	145	0.00%
Education & Training	1,700	1,656	1,700	45	0.00%
Contractual Agreements	250	235	500	265	-50.00%
Miscellaneous Expense	100	0	100	100	0.00%
Total Other Purchased Services	15,942	15,135	17,544	2,410	-9.13%
Total Purchased/Contracted Svc	125,442	92,581	117,176	24,596	7.05%

	2014 Budget Total	2013 Forecast	2013 Original Budget	2013 PROJECTED Under (Over) Budget	% Change '13 Budget - '14 Budget
<u>Supplies</u>					
Supplies					
Office Supplies	750	399	1,500	1,101	-50.00%
Utilities - Power	62,000	58,776	60,000	1,224	3.33%
Vehicle Exp - Gas/Oil/Tire	7,000	7,101	7,000	(101)	0.00%
Lawnmower - Gas/Oil/Repair	3,000	1,084	2,000	916	50.00%
Uniforms	2,000	2,089	2,000	(89)	0.00%
Small Supplies/Equip	4,000	2,925	5,500	2,575	-27.27%
Chemicals	30,000	28,111	30,000	1,889	0.00%
Taps, Pipe Ftnngs - Sewer	1,500	1,204	1,000	(204)	50.00%
Total Supplies	110,250	101,689	109,000	7,311	1.15%
Total Supplies	110,250	101,689	109,000	7,311	1.15%
Capital Outlay					
Equipment	6,600	0	0	0	#DIV/0!
Vehicles	0	0	0	0	#DIV/0!
Total Capital Outlay	6,600	0	0	0	#DIV/0!
<u>Debt Service</u>					
Interest					
Int Exp - GEFA - 2005 - L02WQ	64,015	68,487	68,311	(176)	-6.29%
Total Interest	64,015	68,487	68,311	(176)	-6.29%
Total Debt Service	64,015	68,487	68,311	(176)	-6.29%
Total Expenditures/Expenses	502,711	438,517	473,860	35,343	6.09%

[The remainder of this page is intentionally left blank. The Information and Acknowledgements section begins on the following page.]

Information and Acknowledgements

Budget Preparation Process

The budget process begins in late Summer, with the first step being meeting with representatives of each department to project out the remaining months of the year. Next, a meeting is held with each City Council Committee to review the appropriate department's requests for the coming year. After receiving feedback from the Committee and making any necessary adjustments, the department request amounts are placed into the budget sheet. This is what is known as the "Department Request Budget". This version is not a balanced budget.

The City Manager then formulates the "Administration Recommendation" budget by making any needed or suggested adjustments and produces a balanced budget. This budget is reviewed with City Council at the annual Budget and Planning Retreat, and Department Heads and Council Members are given an opportunity to advocate for various adjustments. After making adjustments in accordance with City Council feedback, the Final Version of the budget is created. This document is available for public review at a Budget Hearing held in early December and is voted on by City Council at the December City Council Meeting.

Special Thanks

Producing a budget is certainly a team effort. I would like to offer very special thanks to City Clerk Debra Moore for her wise counsel and tireless efforts throughout the process. I would also like to thank Administrative Assistant Renee Martin for her work inputting months of historical financial data. Last but certainly not least, I would like to thank the following department representatives for their work in preparing the budget: Police Chief Gary Jones, Public Works Director Robert Fields, Fire Chief Tripp Lonergan, Captain Kevin Stokes, and Community Services and Events Coordinator Stacie Hart. The work of each of these individuals is very much appreciated.

Respectfully Submitted,

Jason Rizner
City Manager