



**City of Harlem**

**FY2016 Budget**

Adopted December 28, 2015

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## Budget Message

The staff of the City of Harlem is pleased to present this FY2016 budget document. We hope that it will serve as (1) a policy guide; (2) a useful guide for operations; (3) a financial plan; and (4) a vehicle to accurately communicate the City's finances to the general public.

A number of forces had a major impact on the FY2016 Budget including rising employee insurance costs, an EPD mandate to close the city's inert landfill, and much-needed repairs to the City's stormwater infrastructure. A 2015 increase in the millage rate – from 7.35 mills to 8.35 mills – does produce additional revenue that will help fund some of those personnel costs and projects.

Looking ahead, we expect to see a major decline in Local Option Sales Tax (LOST) Revenue as a result of planned reduction in percentage under the intergovernmental agreement between Harlem and Columbia County. For the years 2013-2017, Harlem receives 3.5 percent of the sales tax collected in Columbia County. Starting in 2018, that percentage falls to 2.5. The dollar value of that percentage decline will be approximately \$200,000 – a substantial amount given that our total General Fund budget is \$2,490,387.

The millage rate increase in 2015 was one step towards dealing with this coming shortfall. The solid waste and recycling collection service was also bid out in 2015. The lower rates produced by that bid process should net an additional \$30,000 in revenue. The Mayor and City Council continue to study this situation in order to find the right combination of revenue enhancements and spending adjustments.

This budget does not contemplate a millage rate increase, and LOST revenue collections are predicted to be level with the 2015 Forecast. With the coming revenue shortfall, this budget seeks to minimize the addition of any recurring expenses. Large and noteworthy General Fund expenditures include \$70,000 to close the city's inert landfill and \$50,000 to repair a failed stormwater pipe.

Recent growth associated with new missions being added at nearby Fort Gordon does have the potential to materially increase our property tax base. Further, the City is working to annex large undeveloped parcels with an eye towards the aforementioned growth.

In the water and sewer fund, the challenge remains providing services at a reasonable rate while paying for costly ongoing maintenance and expanding our facilities to handle growth. This budget

does not contemplate a water and sewer rate increase, although rate consultants and our auditors have strongly recommended revisiting this issue. The Water and Sewer Departments have traditionally done a good job of keeping expenditures within the budget amount. However, the water and sewer budgets do not include depreciation. When depreciation is factored in, it is clear that our system is losing value – and declining in condition – much more rapidly than we are reinvesting in it.

Large expenditures in the Water and Sewer budgets include funds to match a Federal Emergency Management Agency/Georgia Emergency Management Agency grant that will fund the purchase of three new emergency generators and funds to create a digital map of our water system. Thirty-five thousand dollars is also included to rehabilitate one lift station.

Projects planned for FY2016 that will be paid for by the 2011-2016 SPLOST include the Sandy Run Creek Trail, the purchase of a new Public Works vehicle, and debt service on the Public Safety Building and Fire Station projects. FY2016 Local Maintenance Improvement Grant (LMIG) and Transportation Investment Act (TIA) funds will be used to resurface North Bell and North Hatcher Streets and to install LED-lighted signage at the US 78/US 221 intersection.

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 Chuck Meadows, Public Works Director Robert Fields, Fire Chief Tripp Lonergan, and Community Development Director Will Butler. The work of each of these individuals is very much appreciated.

Respectfully Submitted,

*Jason M. Rizner*

Jason M. Rizner  
City Manager

## About the City of Harlem

### Overview

Harlem, Georgia is a city of approximately 3,000 residents located just outside Augusta in southern Columbia County. Columbia County is one of the fifty fastest growing counties in the nation. Harlem is best known for being the birthplace of comedian Oliver Hardy, the portly half of the comedy duo Laurel and Hardy. Harlem was founded in 1870 as an alternative to the rowdy lifestyle that existed in neighboring Sawdust. The communities later consolidated and became a getaway for residents of nearby Augusta. Harlem is now home to many who work throughout the CSRA, including nearby Fort Gordon. Its historic charm and quiet hometown atmosphere make it a prime location for individuals and business looking to locate in this fast-growing region. For more information, visit [www.harlemga.org](http://www.harlemga.org).

Harlem is a Council-Manager form of government with a full-time City Manager and part-time elected officials. The City is governed by a Mayor and four City Council Members – all of whom are elected at-large. Current elected officials are:

Mayor – Robert W. Culpepper  
Mayor Pro Tem – John Thigpen  
Council Member – Tom Blalock  
Council Member – Gregg Stokes  
Council Member – Daniel Bellavance

## Demographic Information

The demographic information for the City of Harlem presented below was made available by the Georgia Municipal Association through its partnership with Neighborhood Nexus. It is based upon information gathered during the 2010 U.S. Census. Data tools – including this one – for all Georgia cities may be accessed at <http://www.gmanet.com/Advice-Knowledge/Data-Tools.aspx>.



[The remainder of this page intentionally left blank. Demographic information tables begin on the following page.]

<b>SEX AND AGE</b>	<b>Number</b>	<b>Percent</b>
<b>Total population</b>	2,666	100.0%
Under 5 years	210	7.9%
5 to 9 years	223	8.4%
10 to 14 years	202	7.6%
15 to 19 years	198	7.4%
20 to 24 years	169	6.3%
25 to 29 years	163	6.1%
30 to 34 years	177	6.6%
35 to 39 years	201	7.5%
40 to 44 years	160	6.0%
45 to 49 years	207	7.8%
50 to 54 years	141	5.3%
55 to 59 years	151	5.7%
60 to 64 years	122	4.6%
65 to 69 years	104	3.9%
70 to 74 years	79	3.0%
75 to 79 years	64	2.4%
80 to 84 years	49	1.8%
85 years and over	46	1.7%
Median age (years)	34.7	(X)
16 years and over	1,990	74.6%
18 years and over	1,903	71.4%
21 years and over	1,802	67.6%
62 years and over	414	15.5%
65 years and over	342	12.8%
<b>Male population</b>	1,263	47.4%
Under 5 years	104	3.9%
5 to 9 years	112	4.2%
10 to 14 years	107	4.0%
15 to 19 years	111	4.2%
20 to 24 years	85	3.2%
25 to 29 years	70	2.6%
30 to 34 years	77	2.9%
35 to 39 years	97	3.6%
40 to 44 years	77	2.9%
45 to 49 years	112	4.2%
50 to 54 years	58	2.2%
55 to 59 years	73	2.7%
60 to 64 years	52	2.0%
65 to 69 years	46	1.7%
70 to 74 years	38	1.4%
75 to 79 years	25	0.9%
80 to 84 years	8	0.3%
85 years and over	11	0.4%
Median age (years)	32.6	(X)
16 years and over	914	34.3%
18 years and over	867	32.5%
21 years and over	817	30.6%

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<b>SEX AND AGE (Continued)</b>	<b>Number</b>	<b>Percent</b>
62 years and over	158	5.9%
65 years and over	128	4.8%
<b>Female population</b>	<b>1,403</b>	<b>52.6%</b>
Under 5 years	106	4.0%
5 to 9 years	111	4.2%
10 to 14 years	95	3.6%
15 to 19 years	87	3.3%
20 to 24 years	84	3.2%
25 to 29 years	93	3.5%
30 to 34 years	100	3.8%
35 to 39 years	104	3.9%
40 to 44 years	83	3.1%
45 to 49 years	95	3.6%
50 to 54 years	83	3.1%
55 to 59 years	78	2.9%
60 to 64 years	70	2.6%
65 to 69 years	58	2.2%
70 to 74 years	41	1.5%
75 to 79 years	39	1.5%
80 to 84 years	41	1.5%
85 years and over	35	1.3%
Median age (years)	36.5	(X)
16 years and over	1,076	40.4%
18 years and over	1,036	38.9%
21 years and over	985	36.9%
62 years and over	256	9.6%
65 years and over	214	8.0%
<b>RACE</b>	<b>Number</b>	<b>Percent</b>
<b>Total population</b>	<b>2,666</b>	<b>100.0%</b>
One Race	2,604	97.7%
White	1,884	70.7%
Black or African American	637	23.9%
American Indian and Alaska Native	8	0.3%
Asian	28	1.1%
Asian Indian	6	0.2%
Chinese	6	0.2%
Filipino	3	0.1%
Japanese	1	0.0%
Korean	5	0.2%
Vietnamese	5	0.2%
Other Asian	2	0.1%
Native Hawaiian and Other Pacific Islander	7	0.3%
Native Hawaiian	1	0.0%
Guamanian or Chamorro	6	0.2%
Samoan	0	0.0%
Other Pacific Islander	0	0.0%
Some Other Race	40	1.5%
Two or More Races	62	2.3%
White; American Indian and Alaska Native	12	0.5%
White; Asian	9	0.3%
White; Black or African American	22	0.8%
White; Some Other Race	1	0.0%

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<b>RACE (Continued)</b>	<b>Number</b>	<b>Percent</b>
<i>Race alone or in combination with one or more other races:</i>		
White	1,937	72.7%
Black or African American	673	25.2%
American Indian and Alaska Native	30	1.1%
Asian	41	1.5%
Native Hawaiian and Other Pacific Islander	9	0.3%
Some Other Race	47	1.8%

<b>HISPANIC OR LATINO</b>	<b>Number</b>	<b>Percent</b>
<b>Total population</b>	2,666	100.0%
Hispanic or Latino (of any race)	113	4.2%
Mexican	33	1.2%
Puerto Rican	50	1.9%
Cuban	4	0.2%
Other Hispanic or Latino	26	1.0%
Not Hispanic or Latino	2,553	95.8%

<b>HISPANIC OR LATINO AND RACE</b>	<b>Number</b>	<b>Percent</b>
<b>Total population</b>	2,666	100.0%
Hispanic or Latino	113	4.2%
White alone	53	2.0%
Black or African American alone	8	0.3%
American Indian and Alaska Native alone	0	0.0%
Asian alone	1	0.0%
Native Hawaiian and Other Pacific Islander alone	1	0.0%
Some Other Race alone	39	1.5%
Two or More Races	11	0.4%
Not Hispanic or Latino	2,553	95.8%
White alone	1,831	68.7%
Black or African American alone	629	23.6%
American Indian and Alaska Native alone	8	0.3%
Asian alone	27	1.0%
Native Hawaiian and Other Pacific Islander alone	6	0.2%
Some Other Race alone	1	0.0%
Two or More Races	51	1.9%

<b>RELATIONSHIP</b>	<b>Number</b>	<b>Percent</b>
<b>Total population</b>	2,666	100.0%
In households	2,658	99.7%
Householder	1,020	38.3%
Spouse	492	18.5%
Child	884	33.2%
Own child under 18 years	679	25.5%
Other relatives	158	5.9%
Under 18 years	75	2.8%
65 years and over	31	1.2%
Nonrelatives	104	3.9%
Under 18 years	9	0.3%
65 years and over	7	0.3%
Unmarried partner	55	2.1%
In group quarters	8	0.3%
Institutionalized population	0	0.0%
Male	0	0.0%
Female	0	0.0%
Noninstitutionalized population	8	0.3%

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<b>RELATIONSHIP (Continued)</b>	<b>Number</b>	<b>Percent</b>
Male	0	0.0%
Female	8	0.3%

<b>HOUSEHOLDS BY TYPE</b>	<b>Number</b>	<b>Percent</b>
<b>Total households</b>	<b>1,020</b>	<b>100.0%</b>
Family households (families)	722	70.8%
With own children under 18 years	366	35.9%
Husband-wife family	492	48.2%
With own children under 18 years	223	21.9%
Male householder, no wife present	41	4.0%
With own children under 18 years	26	2.5%
Female householder, no husband present	189	18.5%
With own children under 18 years	117	11.5%
Nonfamily households	298	29.2%
Householder living alone	259	25.4%
Male	106	10.4%
65 years and over	21	2.1%
Female	153	15.0%
65 years and over	82	8.0%
Households with individuals under 18 years	414	40.6%
Households with individuals 65 years and over	262	25.7%
Average household size	2.61	(X)
Average family size	3.12	(X)

<b>HOUSING OCCUPANCY</b>	<b>Number</b>	<b>Percent</b>
<b>Total housing units</b>	<b>1,120</b>	<b>100.0%</b>
Occupied housing units	1,020	91.1%
Vacant housing units	100	8.9%
For rent	14	1.3%
Rented, not occupied	3	0.3%
For sale only	26	2.3%
Sold, not occupied	5	0.4%
For seasonal, recreational, or occasional use	6	0.5%
All other vacants	46	4.1%
Homeowner vacancy rate (percent)	3.4	(X)
Rental vacancy rate (percent)	4.7	(X)

<b>HOUSING TENURE</b>	<b>Number</b>	<b>Percent</b>
<b>Occupied housing units</b>	<b>1,020</b>	<b>100.0%</b>
Owner-occupied housing units	737	72.3%
Population in owner-occupied housing units	1,939	(X)
Average household size of owner-occupied units	2.63	(X)
Renter-occupied housing units	283	27.7%
Population in renter-occupied housing units	719	(X)
Average household size of renter-occupied units	2.54	(X)

## About the City Organization

The City of Harlem organization is divided into five main departments – Administrative, Police, Fire, Public Works, and Community Development.

The Administrative Department handles a variety of services including human resources, finance, accounting, information technology and capital projects. The Administrative Department also handles billing for the City's water and sewer utility.

The Police Department provides law enforcement services in the City and consists of both patrol officers and dispatchers who report up to the Police Chief. The Police Department also has responsibility for operation of the Harlem Municipal Court.

The Fire Department provides fire suppression, fire prevention, and first responder services in the City and consists of one paid firefighter and numerous volunteer firefighters who report up to the Fire Chief.

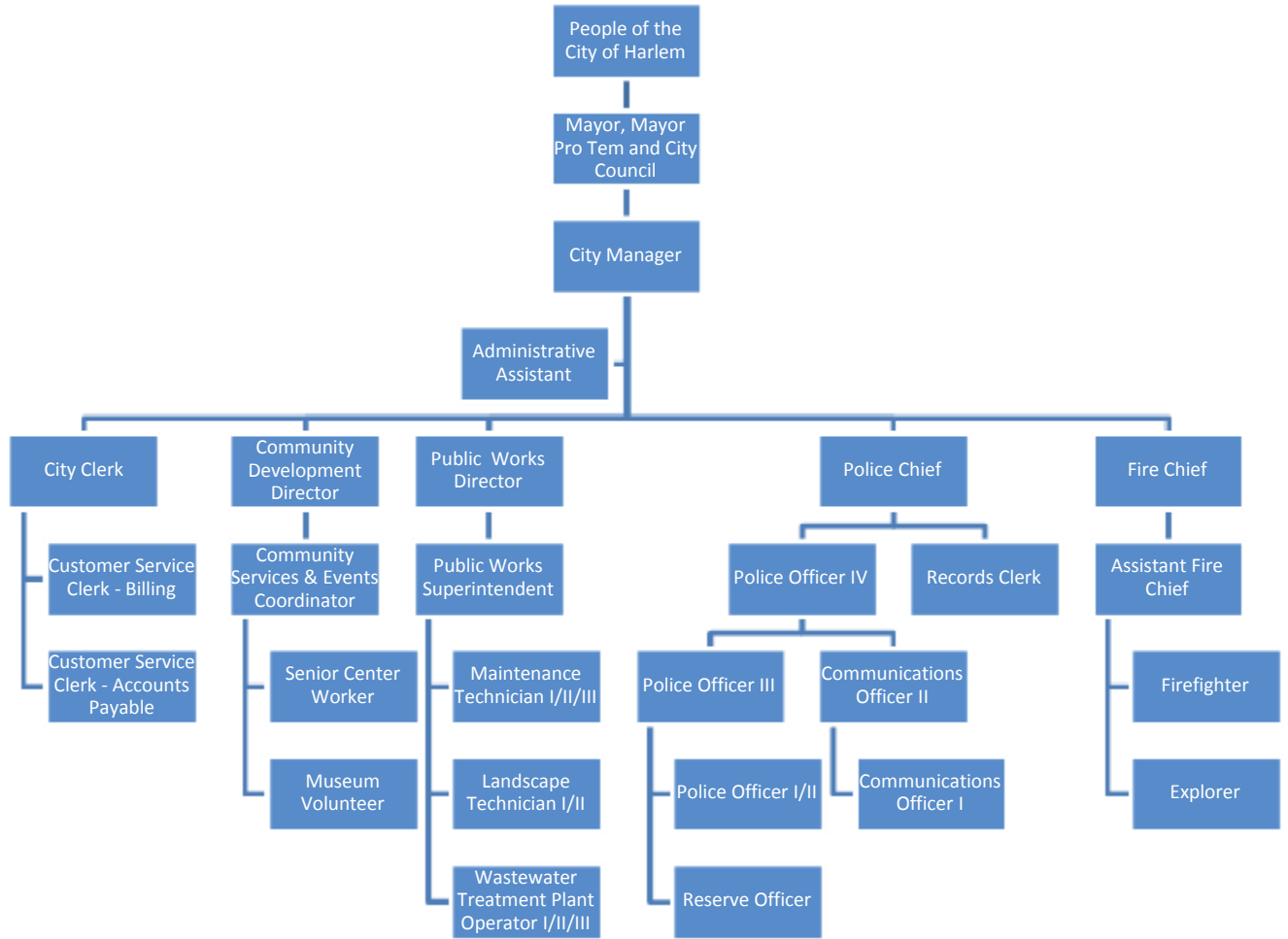
The Public Works Department – under the leadership of the Public Works Director – is charged with maintaining the City's water distribution and wastewater collection and treatment systems. Public Works also maintains City streets, signs and ditches, and handles a variety of facilities maintenance tasks.

Finally, the Community Development Department, led by the Community Development Director, handles permitting and licensing, planning and zoning, and code enforcement. This department also has responsibility for the City's Senior Center, Laurel and Hardy Museum and a variety of city-sponsored events including the annual Oliver Hardy Festival.

An organizational chart and an entity-wide personnel schedule appear below.

**[The remainder of this page intentionally left blank. The organizational chart appears on the following page.]**

# Organizational Chart



## Entity-Wide Personnel Schedule

<b>Administrative</b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	4	3	3
Part Time	1	0	0
Volunteer	1	0	0
<b>Total Administrative</b>	<b>6</b>	<b>3</b>	<b>3</b>
<b>Community Development</b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	0	1	2
Part Time	0	1	0
Volunteer	0	0	0
<b>Total Community Development</b>	<b>0</b>	<b>2</b>	<b>2</b>
<b>Police</b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	13	12	12
Part Time	5	3	4
Volunteer	10	4	4
<b>Total Police</b>	<b>28</b>	<b>19</b>	<b>20</b>
<b>Fire</b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	1	1	1
Part Time	0	0	0
Volunteer	25	25	25
<b>Total Fire</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>Streets &amp; Drains</b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	4	4	4
Part Time	0	0	0
Volunteer	0	0	0
<b>Total Streets &amp; Drains</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Garbage</b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	0	0	0
Part Time	0	0	0
Volunteer	0	0	0
<b>Total Garbage</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Meals on Wheels</b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	0	0	0
Part Time	0	0	0
Volunteer	0	0	0
<b>Total Meals on Wheels</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Senior Center</b>			
	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	0	0	0
Part Time	1	1	1
Volunteer	3	3	3
<b>Total Senior Center</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Community Center</b>			
	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	0	0	0
Part Time	0	0	0
Volunteer	0	0	0
<b>Total Community Center</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Festival</b>			
	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	0	0	0
Part Time	0	0	0
Volunteer	8	8	8
<b>Total Festival</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Museum</b>			
	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	0	0	0
Part Time	0	0	0
Volunteer	5	4	3
<b>Total Museum</b>	<b>5</b>	<b>4</b>	<b>3</b>
<b>Water</b>			
	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	6	6	6
Part Time	0	0	0
Volunteer	0	0	0
<b>Total Water</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Sewer</b>			
	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>
Full Time	4	4	4
Part Time	0	0	0
Volunteer	0	0	0

<b>Total Sewer</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Entity-Wide Total</b>	<b>91</b>	<b>80</b>	<b>80</b>
<i>Entity Wide Total Full Time</i>	<i>32</i>	<i>31</i>	<i>32</i>
<i>Entity Wide Total Part Time</i>	<i>7</i>	<i>5</i>	<i>5</i>
<b>Entity-Wide Total Paid</b>	<b>39</b>	<b>36</b>	<b>37</b>
<i>Entity-Wide Total Vounteer</i>	<i>52</i>	<i>44</i>	<i>43</i>

## About the Budget Process

The budget process begins in late Summer, with the first step being meeting with representatives of each department to forecast 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, with the assistance of the City Clerk, 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. Department Heads and Council Members are given an opportunity to advocate for 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 Hearing held in early December and is voted on by City Council at the December City Council Meeting.

The timeline used to create the 2016 Budget is presented in the table below.

<u>Date</u>	<u>Action Item</u>
September 14th	Call For Specific Budget Items; Due Date of October 2nd
October 2nd	Department Request Specific Items Due
September 28th - October 2nd	Meetings with Department Heads to Forecast Remainder of 2015
October 5th - October 16th	Meetings with Department Heads to Input 2016 Department Request Budget
October 19th - 23rd	Meetings with Department Heads & Committee Chairs to Review 2016 Department Request Budgets
October 26th - 29th	City Manager Creates Administration Recommendation
October 30th	City Manager Notifies Department Heads and Council of Adjustments
November 13th - 14th	Retreat - Budget Formally Presented by City Manager; Input/advocacy/defense by Department Heads and Council
November 16th - December 4th	City Manager Updates Budget Based Upon Discussion at Retreat
December 14th	Public Hearing
December 28th	Budget Adoption at December Council Meeting



## **Debt Policies**

The City of Harlem complies with debt requirements specified in Georgia law and related regulations. The City has not established formal policies beyond those requirements.

## General Fund

The General Fund is supported by revenue items such as property taxes, Local Option Sales Tax (LOST), Title Ad Valorem Tax, 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.

General Fund revenues fund the operations of the following departments: Administrative, Community Development, Police, Fire, and Streets and Drains. It also funds the Laurel and Hardy Museum, the Senior Center, the Community Center, and the Oliver Hardy Festival.

The General Fund uses the modified accrual basis of accounting.

### Fund Balance Information

January 1, 2015 (Per Audit)	\$1,377,436
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December 31, 2015 (Projected)	\$1,383,701
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State law requires that the City adopt a balanced budget. Therefore, fund balance information for 2016 is projected as follows:

January 1, 2016	\$1,383,701
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December 31, 2016	\$1,383,701
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## 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.

### General Fund Summary

	2016 Budget Total	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget	% of Total Expenses
<b><u>Revenues</u></b>						
Non-Divisional	2,490,387	2,525,766	2,530,338	(4,572)	-1.58%	
<b>Total Revenues</b>	<b>2,490,387</b>	<b>2,525,766</b>	<b>2,530,338</b>	<b>(4,572)</b>	<b>-1.58%</b>	
<b><u>Expenditures/Expenses</u></b>						
Administrative	433,985	612,479	594,432	(18,047)	-26.99%	17.43%
Community Development	144,282	147,083	151,040	3,957	-4.47%	5.79%
Police	975,834	941,814	920,984	(20,830)	5.96%	39.18%
Fire	133,787	140,700	154,921	14,222	-13.64%	5.37%
Streets and Drains	451,469	304,725	333,669	28,944	35.30%	18.13%
Garbage	240,000	280,967	271,800	(9,167)	-11.70%	9.64%
Meals on Wheels	0	5,928	16,957	11,029	-100.00%	0.00%
Senior Citizens Center	47,842	37,671	28,335	(9,336)	68.84%	1.92%
Community Center	15,380	13,336	15,348	2,012	0.21%	0.62%
Festival	19,840	10,061	19,840	9,779	0.00%	0.80%
Museum	27,967	28,249	26,524	(1,725)	5.44%	1.12%
<b>Total Expenditures/Expenses</b>	<b>2,490,387</b>	<b>2,523,012</b>	<b>2,533,850</b>	<b>10,838</b>	<b>-1.72%</b>	
<b>Revenues Over (Under) Expenses</b>	<b>0</b>	<b>2,753</b>	<b>(3,512)</b>	<b>6,265</b>	<b>n/a</b>	

## Revenues

Revenue sources for the General Fund include property taxes, Local Option Sales Tax (LOST), Title Ad Valorem Tax, franchise fees, insurance premium taxes, municipal court fines, occupational license fees, and building permit fees. It also contains funds from solid waste and recycling services, festival registrations, and museum sales.

Some items of note in the 2016 General Fund Revenue Budget:

- Assumes a **Millage Rate of 8.35** – **no increase over 2015** – and collections level with the 2015 Forecast
- The Motor Vehicle Title Tax line item was increased by \$7,000 over the 2015 Budget to a total of \$122,000 – slightly above the 2015 Forecast
- **LOST collections of \$660,000** – a decrease of \$7,000 compared to the 2015 projection and a \$12,000 decrease from the 2015 Budget
  - o We currently receive 3.5% of the County's LOST revenue collections; this will drop to 2.5% starting in January of 2018 per the Intergovernmental Agreement
- Garbage revenue of \$400,000 which is consistent with the 2015 Forecast and is \$16,000 above the 2015 Budget amount.
- Insurance Premium Tax increased to \$155,000, a slight increase over the 2015 Forecast amount of \$153,616
- Municipal Court Fines of \$115,000, slightly below the 2015 Forecast and \$17,000 below the 2015 Budget amount.
- A \$240,000 amount is shown in the OP Transfers-In SPLOST 11-16 line item reflecting the transfer of money from SPLOST to service the debt on the Public Safety Building and Fire Station projects that were completed in 2012.

## 2016 General Fund Revenue Budget

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Over (Under) Budget	% Change '15 Budget - '16 Budget	% of Total Revenue (2016)
<b><u>Taxes</u></b>						
<b>General Property Taxes</b>						
Real Property - Current Year	<b>434,994</b>	431,080	360,000	71,080	20.83%	17.47%
Real Property - Prior Year	<b>10,000</b>	12,185	8,000	4,185	25.00%	0.40%
Motor Vehicle Tax	<b>21,000</b>	23,672	26,000	(2,328)	-19.23%	0.84%
Motor Vehicle Title Tax	<b>122,000</b>	116,677	115,000	1,677	6.09%	4.90%
Mobile Home Tax	<b>750</b>	667	1,000	(333)	-25.00%	0.03%
Railroad Equipment	<b>400</b>	439	300	139	33.33%	0.02%
Real Estate Tax - Intang	<b>1,500</b>	1,480	2,000	(520)	-25.00%	0.06%
Franchise Tax - Electric	<b>115,000</b>	115,418	105,000	10,418	9.52%	4.62%
Franchise Tax - Gas	<b>8,000</b>	8,104	8,000	104	0.00%	0.32%
Franchise Tax - Cable	<b>20,000</b>	24,646	14,400	10,246	38.89%	0.80%
Franchise Tax - Telephone	<b>6,000</b>	7,433	6,000	1,433	0.00%	0.24%
<b>Total General Property Taxes</b>	<b>739,644</b>	741,801	645,700	96,101	14.55%	29.70%
<b>General Sales &amp; Use Taxes</b>						
Local Option Sales Tax	<b>660,000</b>	667,332	672,000	(4,668)	-1.79%	26.50%
<b>Total Gen Sales &amp; Use Tax</b>	<b>660,000</b>	667,332	672,000	(4,668)	-1.79%	26.50%
<b>Selective Sales &amp; Use Taxes</b>						
Hotel/Motel Taxes	<b>500</b>	1,253	500	753	0.00%	0.02%
Excise Tax on Energy	<b>3,200</b>	3,640	2,400	1,240	33.33%	0.13%
<b>Total Selective Sales &amp; Use Taxes</b>	<b>3,700</b>	4,893	2,900	1,993	27.59%	0.15%
<b>Business Taxes</b>						
Insurance Premium Tax	<b>155,000</b>	153,616	150,000	3,616	3.33%	6.22%
<b>Total Business Taxes</b>	<b>155,000</b>	153,616	150,000	3,616	3.33%	6.22%
<b>Total Taxes</b>	<b>1,558,344</b>	<b>1,567,642</b>	<b>1,470,600</b>	<b>97,042</b>	<b>5.97%</b>	<b>62.57%</b>
<b><u>Licenses &amp; Permits</u></b>						
<b>Business Licenses</b>						

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Over (Under) Budget	% Change '15 Budget - '16 Budget	% of Total Revenue (2016)
Beer & Wine	<b>55,000</b>	59,757	52,000	7,757	5.77%	2.21%
Occupational License	<b>30,000</b>	36,297	30,000	6,297	0.00%	1.20%
<b>Total Business Licenses</b>	<b>85,000</b>	96,054	82,000	14,054	3.66%	3.41%
<b>Non-Business Licenses &amp; Permits</b>						
Zoning & Land Use Permit	<b>3,000</b>	4,800	3,000	1,800	0.00%	0.12%
Sign Permit Fees	<b>200</b>	625	200	425	0.00%	0.01%
Dog Tags	<b>0</b>	6	0	6	NA	0.00%
Golf Cart Decals	<b>150</b>	135	150	(15)	0.00%	0.01%
Home Business Use Permit	<b>150</b>	150	300	(150)	-50.00%	0.01%
<b>Total Non-Bus Licenses &amp; Perm</b>	<b>3,500</b>	5,716	3,650	2,066	-4.11%	0.14%
<b>Regulatory Fees</b>						
Building Permits	<b>10,000</b>	11,359	9,500	1,859	5.26%	0.40%
Other - Lot Fees (Subdiv.)	<b>0</b>	3,500	0	3,500	NA	0.00%
Other - Land Disturbance	<b>0</b>	616	0	616	NA	0.00%
Other - Contractor Regis.	<b>600</b>	700	800	(100)	-25.00%	0.02%
Vacant Property Fees	<b>600</b>	600	200	400	200.00%	0.02%
<b>Total Regulatory Fees</b>	<b>11,200</b>	16,775	10,500	6,275	6.67%	0.45%
<b>Pen/Int Delinquent Lic/Permits</b>						
Business License Penalty	<b>0</b>	0	16	(16)	-100.00%	0.00%
<b>Total Pen/Int Del Lic/Permits</b>	<b>0</b>	0	16	(16)	-100.00%	0.00%
<b>Total License &amp; Permits</b>	<b>99,700</b>	<b>118,545</b>	<b>96,166</b>	<b>22,379</b>	<b>3.67%</b>	<b>4.00%</b>
<b>Intergovernmental</b>						
<b>Payments In Lieu of Taxes</b>						
PILOT (Harlem Housing Authority)	<b>2,800</b>	4,793	0	4,793	NA	0.11%
<b>Payments in Lieu of Taxes</b>	<b>2,800</b>	4,793	0	4,793	NA	0.11%
<b>State Government Grants</b>						
Homeland Security Grants	<b>0</b>	0	0	0	NA	0.00%
CSRA RDC-MOW & Cong Meal	<b>0</b>	5,262	17,000	(11,738)	-100.00%	0.00%
GMA Safety Grants	<b>0</b>	0	0	0	NA	0.00%

	2016 Budget Total	2015 Forecast	2015 Budget Total	2015 PROJECTED Over (Under) Budget	% Change '15 Budget - '16 Budget	% of Total Revenue (2016)
<b>Total State Government Grants</b>	<b>0</b>	5,262	17,000	(11,738)	-100.00%	0.00%
<b>Total Intergovernmental</b>	<b>2,800</b>	<b>10,055</b>	<b>17,000</b>	<b>(6,945)</b>	<b>-83.53%</b>	<b>0.11%</b>
<b><u>Charges for Services</u></b>						
<b>Public Safety</b>						
Fire Protection Subs	550	550	550	0	0.00%	0.02%
<b>Total Public Safety</b>	<b>550</b>	550	550	0	0.00%	0.02%
<b>Utilities/Enterprise</b>						
Customer Acct Set Up Fee	500	700	0	700	NA	0.02%
Garbage/Recycle Service	400,000	401,244	384,000	17,244	4.17%	16.06%
<b>Total Utilities/Enterprise</b>	<b>400,500</b>	401,944	384,000	17,944	4.30%	16.08%
<b>Culture &amp; Recreation</b>						
Festival Registrations	15,000	545	18,000	(17,455)	-16.67%	0.60%
Memorabilia Sales	15,000	15,802	15,000	802	0.00%	0.60%
City/Museum Events	750	1,315	1,600	(285)	-53.13%	0.03%
Parade Registrations	0	0	400	(400)	-100.00%	0.00%
<b>Total Exhibit &amp; Exhibition Fees</b>	<b>30,750</b>	17,662	35,000	(17,338)	-12.14%	1.23%
<b>Other Charges for Services</b>						
Collection Fees - GA Power	0	0	0	0	NA	0.00%
Other - Festival	0	0	0	0	NA	0.00%
<b>Total Other Charges for Services</b>	<b>0</b>	0	0	0	NA	0.00%
<b>Total Charges for Services</b>	<b>431,800</b>	<b>420,156</b>	<b>419,550</b>	<b>606</b>	<b>2.92%</b>	<b>17.34%</b>
<b><u>Fines &amp; Forfeitures</u></b>						
<b>Fines &amp; Forfeitures</b>						
Municipal Court Fines	115,000	122,271	132,000	(9,729)	-12.88%	4.62%
<b>Total Fines &amp; Forfeitures</b>	<b>115,000</b>	<b>122,271</b>	<b>132,000</b>	<b>(9,729)</b>	<b>-12.88%</b>	<b>4.62%</b>
<b><u>Investment Income</u></b>						

	2016 Budget Total	2015 Forecast	2015 Budget Total	2015 PROJECTED Over (Under) Budget	% Change '15 Budget - '16 Budget	% of Total Revenue (2016)
<b>Interest Revenues</b>						
Interest Earned - Banks	540	557	540	17	0.00%	0.02%
Misc. Interest - Taxes	1,000	1,679	1,000	679	0.00%	0.04%
<b>Total Interest Revenues</b>	<b>1,540</b>	<b>2,236</b>	<b>1,540</b>	<b>696</b>	<b>0.00%</b>	<b>0.06%</b>
<b>Total Investment Income</b>	<b>1,540</b>	<b>2,236</b>	<b>1,540</b>	<b>696</b>	<b>0.00%</b>	<b>0.06%</b>
<b>Contributions &amp; Donations</b>						
Cont & Don - Private Sources	4,500	4,863	5,500	(637)	-18.18%	0.18%
City/County/CCCVB	3,000	3,000	3,000	0	0.00%	0.12%
Sponsorships-Events	5,000	5,275	7,000	(1,725)	-28.57%	0.20%
Senior Center Donations	7,200	2,321	0	2,321	NA	0.29%
<b>Total Cont &amp; Don</b>	<b>19,700</b>	<b>15,459</b>	<b>15,500</b>	<b>(41)</b>	<b>27.10%</b>	<b>0.79%</b>
<b>Miscellaneous</b>						
<b>Rents &amp; Royalties</b>						
Rent/Maint Inc - Comm Ctr	10,800	10,800	10,800	0	0.00%	0.43%
Rent Income - Senior Center	0	50	0	50	NA	0.00%
<b>Total Rents &amp; Royalties</b>	<b>10,800</b>	<b>10,850</b>	<b>10,800</b>	<b>50</b>	<b>0.00%</b>	<b>0.43%</b>
<b>Other - Miscellaneous</b>						
Sales Tax Discount	25	31	0	31	NA	0.00%
Misc Inc - Senior Center	0	0	0	0	NA	0.00%
Penalty - Garbage	8,000	9,324	7,500	1,824	6.67%	0.32%
Returned Check Fees	2,000	1,419	2,400	(981)	-16.67%	0.08%
<b>Total Other - Miscellaneous</b>	<b>10,025</b>	<b>10,774</b>	<b>9,900</b>	<b>874</b>	<b>1.26%</b>	<b>0.40%</b>
<b>Total Miscellaneous</b>	<b>20,825</b>	<b>21,624</b>	<b>20,700</b>	<b>924</b>	<b>0.60%</b>	<b>0.84%</b>
<b>Other Financing Sources</b>						
<b>Interfund Transfers</b>						
OP Trfrs In-SPLOST 11-16	240,678	243,570	0	243,570	NA	9.66%
OP Transfers In-Cap Proj	0	0	0	0	NA	0.00%



	2016 Budget Total	2015 Forecast	2015 Budget Total	2015 PROJECTED Over (Under) Budget	% Change '15 Budget - '16 Budget	% of Total Revenue (2016)
<b>Total Interfund Transfers</b>	<b>240,678</b>	243,570	0	243,570	NA	9.66%
<b>Proceeds of Gen Fixed Assets</b>						
Sale of Assets	0	4,208	0	4,208	NA	0.00%
Other Financing Sources	0	0	0	0	NA	0.00%
<b>Total Proc of Gen Fixed Assets</b>	<b>0</b>	4,208	0	4,208	NA	0.00%
<b>Proceeds from Reserves</b>						
Reserves	0	0	357,282	(357,282)	-100.00%	0.00%
<b>Total Proceeds from Reserves</b>	<b>0</b>	0	357,282	(357,282)	-100.00%	0.00%
<b>Total Other Financing Sources</b>	<b>240,678</b>	<b>247,778</b>	<b>357,282</b>	<b>(109,504)</b>	<b>-32.64%</b>	<b>9.66%</b>
<b>Total Revenues</b>	<b>2,490,387</b>	<b>2,525,766</b>	<b>2,530,338</b>	<b>(4,572)</b>	<b>-1.58%</b>	<b>100.00%</b>

**[The remainder of this page intentionally left blank. The 2016 Administrative Department Budget begins on the next page.]**

## Administrative Department

The Administrative Department handles a variety of services including human resources, finance, accounting, information technology and capital projects. The Administrative Department also handles billing for the City's water and sewer utility.

### Administrative Personnel Schedule

Administrative	2014	2015	2016
Full Time	4	3	3
Part Time	1	0	0
Volunteer	1	0	0
<b>Total Administrative</b>	<b>6</b>	<b>3</b>	<b>3</b>

Some items of note in the 2016 General Fund – Administrative Department budget:

- Staff included in this budget are two salaried full-time employees and one hourly full-time employee. This reflects the current staffing level, and **no additional staff** is contemplated by this budget.
- A **2.5% merit increase** is factored in for all employees effective July 1.
- A **20% increase in Employee Insurance** is included effective June 1.
- The **Contingency** line item contains **\$17,306**.
- The total budgeted amount for 2016 is far less than 2015 due to some large one-time projects that were budgeted and completed in 2015.

**[The remainder of this page intentionally left blank. The 2016 Administrative Department Budget begins on the next page.]**

## 2016 Administrative Department Budget

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Amended Budget	% Change '15 Budget - '16 Budget
<b>Expenditures/Expenses</b>					
<b><u>Personal Services &amp; Employee Benefits</u></b>					
<u>Personal Services - Salary &amp; Wages</u>					
Salaries	<b>150,589</b>	146,854	145,243	(1,611)	3.68%
Salaries - Overtime	<b>500</b>	90	750	660	-33.33%
<b>Total Pers Svcs - Salary &amp; Wages</b>	<b>151,089</b>	146,944	145,993	(951)	3.49%
<u>Pers Svcs - Employee Benefit</u>					
Employee Insurance	<b>27,483</b>	23,999	21,440	(2,559)	28.19%
P/R Taxes - FICA/MEDI	<b>11,558</b>	12,144	11,168	(976)	3.49%
Retirement - GMA	<b>34,908</b>	27,703	34,779	7,076	0.37%
Retirement - Met Life	<b>0</b>	0	0	0	NA
Unemployment Insurance	<b>165</b>	149	150	1	10.00%
Worker's Compensation	<b>500</b>	1,466	300	(1,166)	66.67%
Comp - Mayor & Council	<b>19,200</b>	19,200	19,200	0	0.00%
Comp 12.50 Cnc./Fire Crdt	<b>756</b>	756	756	0	0.00%
Wellness Benefits	<b>1,056</b>	1,056	1,056	0	0.00%
<b>Total Pers Svcs-Employee Benef</b>	<b>95,627</b>	86,473	88,849	2,376	7.63%
<b>Total Pers Svcs &amp; Employee Ben</b>	<b>246,716</b>	<b>233,417</b>	<b>234,842</b>	<b>1,425</b>	<b>5.06%</b>
<b><u>Purchased/Contracted Services</u></b>					
<u>Purchased Prof &amp; Tech Service</u>					
Attorney's Fees	<b>27,500</b>	24,085	32,400	8,315	-15.12%
Election/Tax Assess Fees	<b>10,000</b>	7,821	10,500	2,679	-4.76%
Auditor's Fees	<b>9,000</b>	8,748	8,000	(748)	12.50%
Engineering Fees	<b>0</b>	0	0	0	NA
Bank & Credit Card Fees	<b>6,000</b>	5,098	6,000	902	0.00%
Professional Fees	<b>10,000</b>	14,734	11,500	(3,234)	-13.04%
<b>Total Purchase Prof &amp; Tech Svc</b>	<b>62,500</b>	60,486	68,400	7,914	-8.63%
<u>Purchased Property Services</u>					
Janitorial & Supplies	<b>2,000</b>	1,596	2,000	404	0.00%
Equipment Maint/Repairs	<b>3,000</b>	2,900	2,000	(900)	50.00%

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Amended Budget	% Change '15 Budget - '16 Budget
Building Maint/Repairs	<b>2,500</b>	34,070	23,000	(11,070)	-89.13%
Equipment Lease	<b>3,000</b>	2,956	2,700	(256)	11.11%
<b>Total Purchased Property Serv</b>	<b>10,500</b>	41,522	29,700	(11,822)	-64.65%
<b><u>Other Purchased Services</u></b>					
Blanket & Fleet Ins	<b>17,612</b>	17,436	17,412	(24)	1.15%
Communications - Postage	<b>8,000</b>	7,595	7,000	(595)	14.29%
Communications - Telephone	<b>13,200</b>	12,447	10,200	(2,247)	29.41%
Communications - Email	<b>432</b>	380	384	4	12.50%
Communications - Cable	<b>1,500</b>	1,183	900	(283)	66.67%
Advertising	<b>2,000</b>	2,394	2,500	106	-20.01%
Meetings/Travel Expenses	<b>10,000</b>	8,297	10,000	1,703	0.00%
Dues & Subscriptions	<b>6,000</b>	5,926	5,750	(176)	4.35%
Education and Training	<b>5,000</b>	3,847	5,250	1,403	-4.76%
Contractual - Svc Agreemts	<b>0</b>	0	0	0	NA
Miscellaneous	<b>250</b>	254	200	(54)	25.00%
<b>Total Other Purchased Services</b>	<b>63,994</b>	59,759	59,596	(163)	7.38%
<b>Total Purchased/Contractred Svc</b>	<b>136,994</b>	<b>161,767</b>	<b>157,696</b>	<b>(4,071)</b>	<b>-13.13%</b>
<b><u>Supplies</u></b>					
Supplies					
Office Supplies	<b>1,000</b>	854	2,000	1,146	-50.00%
Mat/Supp/Printing	<b>9,000</b>	6,606	9,000	2,394	0.00%
Utilities - Natural Gas	<b>720</b>	775	1,600	825	-55.00%
Utilities - Power	<b>10,000</b>	8,729	10,000	1,271	0.00%
Vehicle - Gasoline Only	<b>0</b>	0	0	0	NA
Books	<b>0</b>	0	0	0	NA
Small Supplies/Equipment	<b>500</b>	327	500	173	0.00%
<b>Total Supplies</b>	<b>21,220</b>	<b>17,291</b>	<b>23,100</b>	<b>5,809</b>	<b>-8.14%</b>
<b><u>Capital Outlay</u></b>					
<b><u>Property</u></b>					
Sites	<b>0</b>	116,603	116,604	1	-100.00%
Buildings	<b>0</b>	65,496	50,000	(15,496)	-100.00%
<b>Total Property</b>	<b>0</b>	<b>182,099</b>	<b>166,604</b>	<b>(15,495)</b>	<b>-100.00%</b>

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Amended Budget	% Change '15 Budget - '16 Budget
<u>Machinery &amp; Equipment</u>					
Machinery	<b>0</b>	9,236	0	(9,236)	NA
Vehicles	<b>0</b>	0	0	0	NA
Computers	<b>0</b>	0	0	0	NA
Total Machinery & Equipment	<b>0</b>	9,236	0	(9,236)	NA
<b>Total Capital Outlay</b>	<b>0</b>	<b>191,335</b>	<b>166,604</b>	<b>(24,731)</b>	<b>-100.00%</b>
<u>Other Costs</u>					
<u>Contingencies</u>					
Contingency	<b>17,306</b>	0	439	439	3842.03%
Activity Fund	<b>11,750</b>	8,669	11,750	3,081	0.00%
Total Contingencies	<b>29,056</b>	8,669	12,189	3,520	138.37%
<b>Total Other Costs</b>	<b>29,056</b>	<b>8,669</b>	<b>12,189</b>	<b>3,520</b>	<b>138.37%</b>
<b>Total Expenditures/Expenses</b>	<b>433,985</b>	<b>612,479</b>	<b>594,432</b>	<b>(18,047)</b>	<b>-26.99%</b>

**[The remainder of this page is intentionally left blank. The 2016 Community Development Department Budget begins on the following page.]**

## Community Development Department

The Community Development Department, led by the Community Development Director, handles permitting and licensing, planning and zoning, and code enforcement. The department provides staff support to the City's Planning Commission, Historic Preservation Commission and the newly-formed Urban Redevelopment Authority.

This department also has responsibility for the City's Senior Center, Laurel and Hardy Museum and a variety of city-sponsored events. The Budget below covers this department's permitting and licensing, planning and zoning, and code enforcement functions. Functions and expenditures related to the Senior Center, Museum and events are reflected in other budget departments.

### Community Development Personnel Schedule

<b>Community Development</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Full Time	0	1	2
Part Time	0	1	0
Volunteer	0	0	0
<b>Total Community Development</b>	<b>0</b>	<b>2</b>	<b>2</b>

Some items of note in the 2016 General Fund – Community Development Department budget:

- Full-time staff contemplated by this budget consists of one salaried Community Development Director and one hourly Community Services and Events Coordinator.
  - o During 2015, the Community Services and Events Coordinator position was changed from Part-Time to Full Time. This budget contemplates keeping this position as Full-Time, and therefore additional funds were added to the Salaries line item.

- A 2.5% merit increase is factored in for all employees effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- Additional funds are included in the Attorney's Fees line item to account for work associated with the City's new Urban Redevelopment Authority.

## 2016 Community Development Department Budget

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
<b>Expenditures/Expenses</b>					
<b><u>Personal Services &amp; Employee Benefits</u></b>					
<u>Personal Services - Salaries &amp; Wages</u>					
Salaries	<b>70,902</b>	61,961	60,434	(1,527)	17.32%
Salaries - Overtime	<b>1,000</b>	708	200	(508)	400.00%
<b>Total Pers Svcs - Salary &amp; Wages</b>	<b>71,902</b>	62,669	60,634	(2,035)	18.58%
<u>Pers Svcs - Employee Benefit</u>					
Employee Insurance	<b>15,489</b>	11,330	17,420	6,090	-11.08%
P/R Taxes - FICA/MEDI	<b>5,501</b>	4,380	4,638	258	18.60%
Retirement - GMA	<b>0</b>	7,073	7,712	639	-100.00%
Retirement - Met Life	<b>1,200</b>	310	322	12	272.67%
Unemployment Insurance	<b>110</b>	98	200	102	-45.00%
Worker's Compensation	<b>1,000</b>	996	1,000	4	0.00%
Wellness Benefits	<b>1,056</b>	616	528	(88)	100.00%
<b>Total Pers Svcs-Employee Benef</b>	<b>24,356</b>	24,803	31,820	7,017	-23.46%
<b>Total Pers Svcs &amp; Employee Ben</b>	<b>96,258</b>	<b>87,472</b>	<b>92,454</b>	<b>4,982</b>	<b>4.11%</b>
<b><u>Purchased/Contracted Services</u></b>					
<u>Purchased Prof &amp; Tech Service</u>					
Attorney's Fees	<b>19,000</b>	16,038	12,000	(4,038)	58.33%
Engineering Fees	<b>4,000</b>	3,466	3,500	34	14.29%
Professional Fees	<b>11,500</b>	30,506	34,100	3,594	-66.28%

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
Total Purchase Prof & Tech Svc	<b>34,500</b>	50,010	49,600	(410)	-30.44%
<u>Other Purchased Services</u>					
Communications - Postage	<b>700</b>	303	600	297	16.67%
Communications - Telephone	<b>480</b>	0	480	480	0.00%
Communications - Email	<b>144</b>	116	96	(20)	50.00%
Advertising	<b>1,260</b>	880	840	(40)	50.00%
Meetings/Travel Expenses	<b>4,750</b>	2,579	3,500	921	35.71%
Dues & Subscriptions	<b>750</b>	470	440	(30)	70.45%
Education and Training	<b>3,500</b>	4,080	2,150	(1,930)	62.79%
Miscellaneous	<b>100</b>	0	100	100	0.00%
Total Other Purchased Services	<b>11,684</b>	8,428	8,206	(222)	42.38%
<b>Total Purchased/Contractred Svc</b>	<b>46,184</b>	<b>58,438</b>	<b>57,806</b>	<b>(632)</b>	<b>-20.11%</b>
<u>Supplies</u>					
Supplies					
Mat/Supp/Printing	<b>1,600</b>	1,173	420	(753)	280.95%
Vehicle - Gasoline Only	<b>240</b>	0	360	360	-33.33%
<b>Total Supplies</b>	<b>1,840</b>	<b>1,173</b>	<b>780</b>	<b>(393)</b>	<b>135.90%</b>
<u>Capital Outlay</u>					
<u>Machinery &amp; Equipment</u>					
Vehicles	<b>0</b>	0	0	0	NA
Computers	<b>0</b>	0	0	0	NA
Total Machinery & Equipment	<b>0</b>	0	0	0	NA
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>NA</b>
<b>Total Expenditures/Expenses</b>	<b>144,282</b>	<b>147,083</b>	<b>151,040</b>	<b>3,957</b>	<b>-4.47%</b>

[The remainder of this page intentionally left blank. The 2016 Police Department Budget begins on the following page.]



## Police Department

The Police Department provides law enforcement services in the City and consists of both patrol officers and dispatchers who report up to the Police Chief. The Police Department also has responsibility for the operation of the Harlem Municipal Court.

### Police Personnel Schedule

Police	2014	2015	2016
Full Time	13	12	12
Part Time	5	3	4
Volunteer	10	4	4
<b>Total Police</b>	<b>28</b>	<b>19</b>	<b>20</b>

Some items of note in the 2016 General Fund – Police Department budget:

- **Full-time staff** contemplated by this budget consists of **five hourly Police Officers**, one salaried Captain, four Communications Officers, one Records Clerk and one Police Chief. This staff level is consistent with the level present at the end of 2015.
- The budget contains **\$7,266** for **Part-Time officer shifts** and **\$7,836** for **Part-Time dispatcher shifts** (although this money could be shifted from dispatcher to officer or vice versa as needed).
- The **Salaries – Overtime** line item contains **\$40,000**, generally understood to mean **\$16,011** for **regular recurring Communications Officer overtime** and the **remaining** portion for **Police Officer overtime**.
  - o This is a **substantial increase over past years**, and it is designed to provide an amount that is more consistent with both operational needs and past expenditures.
- A **2.5% merit increase** is factored in for all employees effective July 1.

- A 20% increase in Employee Insurance is included effective June 1.
- Funding for the purchase of two new radar units is included in the amount of \$2,790.
- \$7,500 is included for the purchase of two used patrol vehicles from the Columbia County Sheriff's Department. This amount includes both the purchase of the vehicle and the necessary equipment and striping.
- The budget also includes a total of \$243,246 for principal and interest payments on the Public Safety Building/Fire Station project.

### 2016 Police Department Budget

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses					
<b><u>Personal Svcs &amp; Employee Ben</u></b>					
<b>Personal Svcs - Salaries &amp; Wage</b>					
Salaries	<b>363,695</b>	374,815	350,433	(24,382)	3.78%
Salaries - Overtime	<b>40,000</b>	38,004	20,000	(18,004)	100.00%
<b>Total Pers Svcs - Salary &amp; Wages</b>	<b>403,695</b>	412,819	370,433	(42,386)	8.98%
<b>Person Svcs - Employee Benefit</b>					
Employee Insurance	<b>74,248</b>	58,071	64,320	6,249	15.44%
P/R Taxes - FICA/MEDI	<b>30,883</b>	30,634	28,338	(2,296)	8.98%
Retirement - GMA	<b>53,112</b>	50754	44252	(6,502)	20.02%
Retirement - Met Life	<b>7800</b>	7810	9600	1,790	-18.75%
Unemployment Insurance	<b>1,300</b>	747	1,200	453	8.33%
Worker's Compensation	<b>15,000</b>	13,400	17,000	3,600	-11.76%
Wellness Benefits	<b>1,584</b>	1,144	1,584	440	0.00%
<b>Total Pers Svcs - Employee Benef</b>	<b>183,927</b>	162,560	166,294	3,734	10.60%
<b>Total Personal Svcs &amp; Employee Ben</b>	<b>587,622</b>	<b>575,379</b>	<b>536,728</b>	<b>(38,651)</b>	<b>9.48%</b>

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
<b><u>Purchased/Contracted Services</u></b>					
<b>Purchased Prof &amp; Tech Service</b>					
Attorney's Fees	<b>1,000</b>	0	1,000	1,000	0.00%
Bank & Credit Card Services	<b>700</b>	631	900	269	-22.22%
Professional Services	<b>1,000</b>	1,782	0	(1,782)	NA
<b>Total Purchased Prof &amp; Tech Service</b>	<b>2,700</b>	2,413	1,900	(513)	42.11%
<b>Purchased Property Services</b>					
Janitorial & Supplies	<b>3,200</b>	2,885	3,000	115	6.67%
Vehicle Maint/Repairs	<b>10,000</b>	14,892	10,000	(4,892)	0.00%
Equipment Maint/Repairs	<b>12,000</b>	11,758	10,750	(1,008)	11.63%
Comm - Fees & Repairs	<b>2,000</b>	1,423	2,500	1,077	-20.00%
Building Maint/Repairs	<b>3,000</b>	7,618	3,000	(4,618)	0.00%
Equipment Lease	<b>2,304</b>	2,296	2,292	(4)	0.52%
<b>Total Purchased Property Services</b>	<b>32,504</b>	40,872	31,542	(9,330)	3.05%
<b>Other Purchased Services</b>					
Blanket & Fleet Ins	<b>11,396</b>	13,500	15,308	1,808	-25.56%
Communications - Postage	<b>500</b>	417	250	(167)	100.00%
Communications - Telephone	<b>13,000</b>	12,791	13,000	209	0.00%
Communications - Email	<b>864</b>	816	960	144	-10.00%
Communications - Cable	<b>912</b>	984	900	(84)	1.33%
Advertising	<b>500</b>	265	500	235	0.00%
Meetings/Travel Expense	<b>3,000</b>	2,338	3,000	662	0.00%
Dues & Subscriptions	<b>1,500</b>	673	1,800	1,127	-16.67%
Education and Training	<b>3,000</b>	1,485	5,000	3,515	-40.00%
Contractual-Svc Agreemts	<b>0</b>	0	1,000	1,000	-100.00%
Muni Court - Judge, Attys	<b>10,800</b>	8,900	10,800	1,900	0.00%
Jail	<b>0</b>	0	0	0	NA
Miscellaneous	<b>500</b>	340	500	160	0.00%
<b>Total Other Purchased Services</b>	<b>45,972</b>	42,509	53,018	10,509	-13.29%
<b>Total Purchased/Contracted Svc</b>	<b>81,176</b>	<b>85,794</b>	<b>86,460</b>	<b>666</b>	<b>-6.11%</b>
<b><u>Supplies</u></b>					
<b>Supplies</b>					

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Office Supplies	<b>1,000</b>	366	1,200	834	-16.67%
Mat/Supp/Printing	<b>2,500</b>	1,796	3,000	1,204	-16.67%
Utilities - Natural Gas	<b>0</b>	0	0	0	NA
Utilities - Power	<b>17,000</b>	16,370	17,000	630	0.00%
Vehicle - Gasoline Only	<b>25,000</b>	18,646	28,417	9,771	-12.02%
Books	<b>0</b>	0	0	0	NA
Uniforms	<b>6,500</b>	1,439	6,500	5,061	0.00%
Small Supplies & Equipment	<b>4,290</b>	1,346	1,000	(346)	329.14%
<b>Total Supplies</b>	<b>56,290</b>	39,963	57,116	17,153	-1.45%
<b>Total Supplies</b>	<b>56,290</b>	<b>39,963</b>	<b>57,116</b>	<b>17,153</b>	<b>-1.45%</b>
<b>Capital Outlay</b>					
<b>Property</b>					
Buildings	<b>0</b>	0	0	0	NA
<b>Total Property</b>	<b>0</b>	0	0	0	NA
<b>Machinery &amp; Equipment</b>					
Vehicles	<b>7,500</b>	0	0	0	NA
Other Equipment	<b>0</b>	0	0	0	NA
<b>Total Machinery &amp; Equipment</b>	<b>7,500</b>	0	0	0	NA
<b>Total Capital Outlay</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>NA</b>
<b>Other Costs</b>					
<b>Intergovernmental</b>					
Transfers to Cap Proj Fund	<b>0</b>	0	0	0	NA
<b>Total Intergovernmental</b>	<b>0</b>	0	0	0	NA
<b>Total Other Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>NA</b>
<b>Debt Service</b>					
<b>Principal</b>					
Note Payment - BB&T	<b>111,644</b>	110,360	110,362	2	1.16%
<b>Total Principal</b>	<b>111,644</b>	<b>110,360</b>	<b>110,362</b>	<b>2</b>	<b>1.16%</b>

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
<b>Interest</b>					
Interest Expense - BB&T	<b>131,602</b>	130,318	130,319	1	0.98%
<b>Total Interest</b>	<b>131,602</b>	130,318	130,319	1	0.98%
<b>Total Debt Service</b>	<b>243,246</b>	<b>240,678</b>	<b>240,681</b>	<b>3</b>	<b>1.07%</b>
<b>Total Expenditures/Expenses</b>	<b>975,834</b>	<b>941,814</b>	<b>920,984</b>	<b>(20,830)</b>	<b>5.96%</b>

**[The remainder of this page is intentionally left blank. The 2016 General Fund – Fire Department Budget begins on the following page.]**

## Fire Department

The Fire Department provides fire suppression, fire prevention, and first responder services in the City and consists of one paid firefighter and numerous volunteer firefighters who report up to the Fire Chief.

### Fire Personnel Schedule

Fire	2014	2015	2016
Full Time	1	1	1
Part Time	0	0	0
Volunteer	25	25	25
<b>Total Fire</b>	<b>26</b>	<b>26</b>	<b>26</b>

Some items of note in the 2016 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 2.5% 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 \$11,000 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 Small Supplies/Equipment line item includes \$4,500 for the purchase of an 800 mhz radio to enable communications with surrounding jurisdictions and \$4,000 for the purchase of new SCBA bottles.
- \$7,000 is included for the purchase of turnout gear.

### 2016 Fire Department Budget

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
<b>Expenditures/Expenses</b>					
<b><u>Person Svcs - Employee Benefit</u></b>					
Salaries - Regular Time	<b>37,712</b>	38,852	43,206	4,354	-12.72%
Salaries - Overtime	<b>500</b>	0	500	500	0.00%
Employee Insurance	<b>4,690</b>	4,810	5,735	925	-18.22%
P/R Taxes - FICA/Medi	<b>2,923</b>	3,103	3,343	241	-12.57%
Retirement - GMA	<b>0</b>	2,166	8,668	6,502	-100.00%
Retirement - Met Life	<b>1,200</b>	300	0	(300)	NA
Unemployment Tax	<b>165</b>	148	50	(98)	230.00%
Worker's Compensation	<b>1,700</b>	2,966	1,200	(1,766)	41.67%
Comp 12.50 CNCL/Fire Crdt	<b>11,000</b>	10,156	18,000	7,844	-38.89%
Comp - Fire Chiefs	<b>2,640</b>	2,640	2,640	0	0.00%
Wellness Benefits	<b>1,056</b>	2,024	2,112	88	-50.00%
<b>Total Pers Svcs - Employee Benef</b>	<b>63,586</b>	<b>67,165</b>	<b>85,454</b>	<b>18,290</b>	<b>-25.59%</b>
<b><u>Purchased/Contracted Services</u></b>					
<b>Purchased Prof &amp; Tech Service</b>					
Attorney's Fees	<b>500</b>	0	500	500	0.00%
Professional Services	<b>2,480</b>	3,080	500	(2,580)	396.00%
<b>Total Purchased Prof &amp; Tech Service</b>	<b>2,980</b>	3,080	1,000	(2,080)	198.00%
<b><u>Purchased Property Services</u></b>					
Janitorial & Supplies	<b>1,000</b>	557	1,000	443	0.00%
Vehicle Maint/Repairs	<b>4,000</b>	8,570	4,000	(4,570)	0.00%
Equipment Maint/Repairs	<b>3,000</b>	2,136	3,000	864	0.00%
Comm - Fees & Repairs	<b>1,500</b>	330	1,500	1,170	0.00%
Building Maint/Repairs	<b>1,500</b>	3,937	1,250	(2,687)	20.00%

	2016 Budget Total	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
Building Lease	0	750	750	0	-100.00%
Equipment Leases	2,304	2,296	2,292	(4)	0.52%
<b>Total Purchased Property Serv.</b>	<b>13,304</b>	<b>18,576</b>	<b>13,792</b>	<b>(4,784)</b>	<b>-3.54%</b>
<b>Other Purchased Services</b>					
Blanket & Fleet Ins	6,772	7,531	9,280	1,749	-27.03%
Communications - Postage	25	7	25	18	0.00%
Communications - Telephone	1,512	1,471	1,300	(171)	16.31%
Communications - Email	96	96	144	48	-33.33%
Communications - Cable	912	984	876	(108)	4.11%
Meetings/Travel Expenses	750	352	750	398	0.00%
Dues & Subscriptions	5,400	3,835	6,600	2,765	-18.18%
Education and Training	1,500	5,125	1,000	(4,125)	50.00%
Miscellaneous	200	148	200	52	0.00%
<b>Total Other Purchased Services</b>	<b>17,167</b>	<b>19,549</b>	<b>20,175</b>	<b>626</b>	<b>-14.91%</b>
<b>Total Purchased/Contracted Svc</b>	<b>33,451</b>	<b>41,205</b>	<b>34,967</b>	<b>(6,238)</b>	<b>-4.34%</b>
<b>Supplies</b>					
<b>Supplies</b>					
Mat/Supp/Printing	1,000	113	1,000	887	0.00%
Software	0	0	2,500	2,500	-100.00%
Utilities - Natural Gas	0	0	0	0	NA
Utilities - Power	6,000	5,266	6,000	734	0.00%
Vehicle - Gasoline Only	3,250	3,035	3,000	(35)	8.33%
Uniforms	5,000	2,021	5,000	2,979	0.00%
Small Supplies/Equipment	14,500	8,400	10,000	1,600	45.00%
Turnout Gear	7,000	7,000	7,000	(0)	0.00%
<b>Total Supplies</b>	<b>36,750</b>	<b>25,835</b>	<b>34,500</b>	<b>8,665</b>	<b>6.52%</b>
<b>Total Supplies</b>	<b>36,750</b>	<b>25,835</b>	<b>34,500</b>	<b>8,665</b>	<b>6.52%</b>
<b>Capital Outlay</b>					
<b>Machinery &amp; Equipment</b>					
Machinery	0	6,495	0	(6,495)	NA
Vehicles	0	0	0	0	NA



	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget Total	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
<b>Total Machinery &amp; Equipment</b>	<b>0</b>	6,495	0	(6,495)	NA
<b>Total Capital Outlay</b>	<b>0</b>	<b>6,495</b>	<b>0</b>	(6,495)	NA
<b>Total Expenditure/Expenses</b>	<b>133,787</b>	<b>140,700</b>	<b>154,921</b>	<b>14,222</b>	<b>-13.64%</b>

**[The remainder of this page is intentionally left blank. The 2016 General Fund – Streets & Drains Department Budget begins on the following page.]**

## Streets & Drains Department

The Streets and Drains Department falls under the auspices of the Public Works Department. Under the leadership of the Public Works Director, the Streets and Drains Department maintains City streets, signs and ditches; collects and disposes of inert debris, and manages the City's inert landfill.

### Streets & Drains Personnel Schedule

Streets & Drains	2014	2015	2016
Full Time	4	4	4
Part Time	0	0	0
Volunteer	0	0	0
<b>Total Streets &amp; Drains</b>	<b>4</b>	<b>4</b>	<b>4</b>

Some items of note in the 2016 General Fund – Streets & Drains budget:

- The Salaries item contains funding for **four full-time hourly** employees. This is the **current staffing level** and **no increase in staff** is contemplated by this budget.
- A **2.5% merit increase** is factored in for all employees effective July 1.
- A **20% increase in Employee Insurance** is included effective June 1.
- The Engineering Fees line item includes **\$15,000** to fund work associated with the **closure of the current cell at the City's inert landfill.**
- The Landfill line item includes **\$55,000** for work associated with the **closure of the current cell at the City's inert landfill.**
- The Infrastructure line includes **\$50,000** for the **replacement** of a failed **stormwater pipe.**

- The Decorating – Main Street line item includes \$8,000 for the purchase of new main street pole decorations (replacement of existing).

### 2016 Streets & Drains Department Budget

Expenditures/Expenses	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 Projected Under (Over) Amended Budget	% Change '15 Budget - '16 Budget
<b><u>Personal Svcs &amp; Employee Ben</u></b>					
<b>Person Svcs - Salaries &amp; Wages</b>					
Salaries	<b>103,120</b>	96,647	101,465	4,818	6.26%
Salaries - Overtime	<b>6,500</b>	5,735	3,000	(2,735)	116.67%
<b>Total Pers Svcs - Salary &amp; Wages</b>	<b>109,620</b>	102,382	104,465	2,083	9.57%
<b>Person Svcs - Employee Benefit</b>					
Employee Insurance	<b>21,976</b>	17,860	16,080	(1,780)	6.15%
P/R Taxes - FICA/MEDI	<b>8,386</b>	7,440	7,992	552	9.58%
Retirement - GMA	<b>15,564</b>	15,504	15,502	(2)	-0.23%
Retirement - Met Life	<b>900</b>	712	1,200	488	36.36%
Unemployment Insurance	<b>220</b>	260	260	0	15.79%
Worker's Compensation	<b>11,000</b>	4,367	13,000	8,633	0.00%
Wellness Benefits	<b>0</b>	0	0	0	-100.00%
<b>Total Pers Svcs - Employee Benef</b>	<b>58,046</b>	46,143	54,034	7,891	3.04%
<b>Total Pers Svcs &amp; Employee Ben</b>	<b>167,665</b>	<b>148,525</b>	<b>158,499</b>	<b>9,974</b>	<b>7.22%</b>
<b><u>Purchased/Contracted Services</u></b>					
<b>Purchased Prof &amp; Tech Service</b>					
Engineering Fees	<b>16,800</b>	11,636	3,000	(8,636)	460.00%
Professional Services	<b>200</b>	287	0	(287)	NA
<b>Total Purchased Prof &amp; Tech Service</b>	<b>17,000</b>	11,923	3,000	(8,923)	466.67%
<b>Purchased Property Services</b>					
Landfill	<b>65,800</b>	12,127	9,250	(2,877)	611.35%
Landscaping Mat/Supplies	<b>3,000</b>	2,675	3,000	325	-14.29%
Vehicle Maint/Repairs	<b>10,000</b>	7,137	10,000	2,863	0.00%
Maint/Repairs - Equipment	<b>200</b>	140	200	60	0.00%
Comm - Fees & Repairs	<b>200</b>	330	200	(130)	-60.00%
Maint/Repairs - Streets and Signs	<b>10,000</b>	11,697	10,000	(1,697)	0.00%

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 Projected Under (Over) Amended Budget	% Change '15 Budget - '16 Budget
Maint/Repairs - Ditches	<b>7,500</b>	1,129	10,000	8,871	-25.00%
<b>Total Purchased Property Serv</b>	<b>96,700</b>	35,235	42,650	7,415	122.55%
<b>Other Purchased Services</b>					
Blanket & Fleet Ins	<b>4,604</b>	5,596	7,520	1,924	-42.45%
Advertising	<b>0</b>	132	0	(132)	NA
Meetings/Travel Expenses	<b>0</b>	0	700	700	-100.00%
Education and Training	<b>0</b>	358	800	442	-100.00%
Miscellaneous	<b>200</b>	49	200	151	0.00%
Decorating - Main Street	<b>11,200</b>	3,000	3,000	0	1500.00%
<b>Total Other Purchased Services</b>	<b>16,004</b>	9,135	12,220	3,085	57.67%
<b>Total Purchased/Contracted Services</b>	<b>129,704</b>	<b>56,293</b>	<b>57,870</b>	<b>1,577</b>	<b>129.16%</b>
<b>Supplies</b>					
<b>Supplies</b>					
Utilities - Power	<b>78,000</b>	75,566	78,000	2,434	0.00%
Vehicle - Gasoline Only	<b>15,000</b>	8,420	19,000	10,580	-36.17%
Lawn Mower Gas, Oil, Rprs	<b>5,000</b>	3,098	6,500	3,402	-23.08%
Uniforms	<b>3,600</b>	3,281	3,500	219	20.00%
Small Supplies/Equipment	<b>2,500</b>	2,642	4,000	1,358	0.00%
<b>Total Supplies</b>	<b>104,100</b>	<b>93,007</b>	<b>111,000</b>	<b>17,993</b>	<b>-8.28%</b>
<b>Capital Outlay</b>					
<b>Property</b>					
Infrastructure	<b>50,000</b>	0	0	0	NA
<b>Total Property</b>	<b>50,000</b>	0	0	0	NA
<b>Machinery &amp; Equipment</b>					
Machinery	<b>0</b>	0	0	0	NA
Vehicles	<b>0</b>	6,900	6,300	(600)	NA
<b>Total Machinery &amp; Equipment</b>	<b>0</b>	6,900	6,300	(600)	NA
<b>Total Capital Outlay</b>	<b>50,000</b>	<b>6,900</b>	<b>6,300</b>	<b>(600)</b>	<b>NA</b>
<b>Total Expenditures/Expenses</b>	<b>451,469</b>	<b>304,725</b>	<b>333,669</b>	<b>28,944</b>	<b>NA</b>

## Garbage

Curbside solid waste, recycling and bulk item pickup services are provided to Harlem residents through a contract with Advanced Disposal. The service was bid out in 2015 and – effective January 2, 2016, these services will be provided by Precision Waste.

### Garbage Personnel Schedule

Garbage	2014	2015	2016
Full Time	0	0	0
Part Time	0	0	0
Volunteer	0	0	0
<b>Total Garbage</b>	<b>0</b>	<b>0</b>	<b>0</b>

Some items of note in the 2016 General Fund – Garbage budget:

- The bid process mentioned above resulted in substantially lower rates, therefore expenses for 2016 are lower than in previous years.

### 2016 Garbage Budget

Expenditures/Expenses	2016 Budget Total	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
<b>Purchased Property Services</b>					
Contractual - Garbage	240,000	280,967	271,800	(9,167)	-14.58%
<b>Total Purchased Property Services</b>	<b>240,000</b>	<b>280,967</b>	<b>271,800</b>	<b>(9,167)</b>	<b>-14.58%</b>

## Meals on Wheels

The Meals on Wheels Budget previously covered meals provided to seniors by a grant program that is administered through the Harlem Senior Center. The program included both meals served at the Senior Center (“Congregate Meals”) and those delivered to home-bound individuals (“Meals on Wheels”). Beginning in late 2015, the grant-funded meals program was discontinued. Meals are still offered, but they are included in the “Senior Center” Department budget. After 2016, this department will no longer appear in the budget.

### Meals on Wheels Personnel Schedule

Meals on Wheels	2014	2015	2016
Full Time	0	0	0
Part Time	0	0	0
Volunteer	0	0	0
<b>Total Meals on Wheels</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 2016 Meals on Wheels Budget

Expenditures/Expenses	2016 Budget	2015 Forecast	2015 Budget	2015 PROJECTED Under(Over) Amended Budget	% Change '15 Budget - '16 Budget
<b>Supplies</b>					
Meals on Wheels	0	89	1,157	1,068	-100.00%
Congregate Meals	0	5,839	15,800	9,961	-100.00%
<b>Total Supplies</b>	<b>0</b>	<b>5,928</b>	<b>16,957</b>	<b>11,029</b>	<b>-100.00%</b>

## Senior Center

The Harlem Senior Center provides a variety of programs for senior citizens from Harlem and the surrounding area. Meals are provided three days each week, and other activities include arts and crafts and BINGO. The Community Development Director is tasked with oversight of the Senior Center's operations and budget. Day-to-day operations are handled by one part-time employee with the assistance of other Community Development Department personnel.

### Senior Center Personnel Schedule

Senior Center	2014	2015	2016
Full Time	0	0	0
Part Time	1	1	1
Volunteer	3	3	3
<b>Total Senior Center</b>	<b>4</b>	<b>4</b>	<b>4</b>

A few items of note in the 2016 Senior Center budget:

- The Salaries line item contains funding for one part-time position.
- A 2.5% merit increase is factored in effective July 1.
- A Congregate Meals line item has been added. This is for the purchase of meals for the meals program that was previously grant-funded and listed in the Meals on Wheels budget.

**[The remainder of this page is intentionally left blank. The 2016 General Fund – Senior Center Budget sheet begins on the following page.]**

## 2016 Senior Center Budget

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under(Over) Amended Budget	% Change '15 Budget - '16 Budget
Expenditures/Expenses					
<b><u>Personal Services &amp; Employee Benefits</u></b>					
<u>Personal Services - Salaries &amp; Wages</u>					
Salaries	<b>10,406</b>	10,773	10,153	(620)	2.50%
Salaries - Overtime	<b>0</b>	0	0	0	NA
<b>Total Pers Svcs - Salary &amp; Wages</b>	<b>10,406</b>	10,773	10,153	(620)	2.50%
<u>Pers Svcs - Employee Benefit</u>					
Employee Insurance	<b>0</b>	0	0	0	NA
P/R Taxes - FICA/MEDI	<b>796</b>	791	777	(14)	2.50%
Retirement - Met Life	<b>0</b>	0	0	0	NA
Unemployment Insurance	<b>55</b>	48	25	(23)	120.00%
Worker's Compensation	<b>125</b>	152	25	(127)	400.00%
Wellness Benefits	<b>528</b>	88	528	440	0.00%
<b>Total Pers Svcs-Employee Benef</b>	<b>1,504</b>	1,079	1,355	276	11.03%
<b>Total Pers Svcs &amp; Employee Ben</b>	<b>11,910</b>	<b>11,852</b>	<b>11,507</b>	<b>(345)</b>	<b>3.50%</b>
<b><u>Purchased Property Services</u></b>					
Janitorial & Supplies	<b>1,200</b>	1,100	0	(1,100)	NA
Maint/Repairs - Vehicles	<b>750</b>	1,100	750	(350)	0.00%
Maint/Repairs - Equipment	<b>900</b>	702	0	(702)	NA
Maint/Repairs - Buildings	<b>1,800</b>	467	1,250	783	44.00%
<b>Total Purchased Property Serv</b>	<b>4,650</b>	3,369	2,000	(1,369)	132.50%
<b><u>Other Purchased Services</u></b>					
Blanket & Fleet Ins	<b>2,568</b>	2,756	3,180	424	-19.25%
Communications - Telephone	<b>1,200</b>	4,478	900	(3,578)	33.33%
Communications - Email	<b>48</b>	44	48	4	0.00%
Communications - Cable	<b>816</b>	612	0	(612)	NA
Meetings/Travel Expenses	<b>450</b>	143	150	7	200.00%
Education and Training	<b>150</b>	55	150	95	0.00%
<b>Total Other Purchased Services</b>	<b>5,232</b>	8,088	4,428	(3,660)	18.16%



	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under(Over) Amended Budget	% Change '15 Budget - '16 Budget
<b>Total Purchased/Contracted Svc</b>	<b>9,882</b>	<b>11,457</b>	<b>6,428</b>	<b>(5,029)</b>	<b>53.73%</b>
<b><u>Supplies</u></b>					
Mat/Supp/Printing	<b>1,200</b>	949	1,200	251	0.00%
Utilities - Wtr/Swr/Grbg	<b>1,600</b>	1,342	1,500	158	6.67%
Utilities - Natural Gas	<b>600</b>	591	600	9	0.00%
Utilities - Power	<b>6,800</b>	6,609	6,800	191	0.00%
Vehicle - Gas & Oil	<b>850</b>	223	300	77	183.33%
Congregate Meals	<b>15,000</b>	4,648	0	(4,648)	NA
<b>Total Supplies</b>	<b>26,050</b>	<b>14,362</b>	<b>10,400</b>	<b>(3,962)</b>	<b>150.48%</b>
<b>Total Expenditures/Expenses</b>	<b>47,842</b>	<b>37,671</b>	<b>28,335</b>	<b>(9,336)</b>	<b>68.84%</b>

**[The remainder of this page intentionally left blank. The 2016 General Fund – Community Center Budget begins on the next page.]**

## Community Center

The Community Center is a facility that was constructed with CDBG funds to house the Columbia County Community Connections program and the local Head Start program. The Community Development Director is charged with overseeing the maintenance and operation of this facility and its budget.

### Community Center Personnel Schedule

Community Center	2014	2015	2016
Full Time	0	0	0
Part Time	0	0	0
Volunteer	0	0	0
<b>Total Community Center</b>	<b>0</b>	<b>0</b>	<b>0</b>

Some items to note in the 2016 Community Center budget:

- Community Connections has moved to a larger facility, so the building is partially empty.
- A maintenance agreement is still in place with Head Start, and we anticipate their continued use of the facility.

**[The remainder of this page intentionally left blank. The 2016 General Fund – Community Center Budget continues on the next page.]**

## 2016 Community Center Budget

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
Expenditures/Expenses					
<b><u>Purchased/Contracted Svc</u></b>					
<b>Purchased Property Svcs</b>					
Building Maint/Supplies	<b>1,400</b>	1,206	1,200	(6)	16.67%
<b>Total Purchased Property Svcs</b>	<b>1,400</b>	1,206	1,200	(6)	16.67%
<b>Other Purchased Services</b>					
Blanket & Fleet Ins	<b>1,980</b>	2,172	2,500	328	-20.80%
<b>Total Other Purchased Services</b>	<b>1,980</b>	2,172	2,500	328	-20.80%
<b>Total Purchased/Contracted Svc</b>	<b>3,380</b>	3,378	3,700	322	-8.65%
<b><u>Supplies</u></b>					
Utilities - Wtr/Swr/Grbg	<b>2,000</b>	1,714	1,647	(67)	21.41%
Utilities - Power	<b>10,000</b>	8,244	10,000	1,756	0.00%
<b>Total Supplies</b>	<b>12,000</b>	9,958	11,648	1,690	3.02%
<b>Total Expenditures/Expenses</b>	<b>15,380</b>	<b>13,336</b>	<b>15,348</b>	<b>2,012</b>	<b>0.21%</b>

**[The remainder of this page intentionally left blank. The 2016 General Fund – Festival Budget begins on the next page.]**

## Festival

The Festival budget contains various line items related to the planning, marketing and execution of the City's annual Oliver Hardy Festival. The Festival Budget is administered by the Community Development Director.

### Festival Personnel Schedule

Festival	2014	2015	2016
Full Time	0	0	0
Part Time	0	0	0
Volunteer	8	8	8
<b>Total Festival</b>	<b>8</b>	<b>8</b>	<b>8</b>

### 2016 Festival Budget

	2016 Budget Total	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change - '15 Budget - '16 Budget
Other Purchased Services					
Advertising	<b>6,000</b>	5,689	6,000	311	0.00%
Miscellaneous Expenses	<b>4,500</b>	205	4,500	4,295	0.00%
Craft Booth Expenses	<b>150</b>	54	150	96	0.00%
Coloring Contest Expense	<b>200</b>	214	200	(14)	0.00%
Raffle/Silent Auct Exp	<b>0</b>	0	0	0	NA
Parade Expenses	<b>150</b>	0	150	150	0.00%
Entertainment Expenses	<b>4,500</b>	1,813	4,500	2,687	0.00%
Reception Expense	<b>2,500</b>	412	2,500	2,088	0.00%
Golf Cart Expense	<b>500</b>	400	500	100	0.00%
Memorabilia Expense	<b>1,300</b>	1,274	1,300	26	0.00%
<b>Total Other Purchased Services</b>	<b>19,800</b>	10,061	19,800	9,739	0.00%
Supplies					
Supplies					
Utilities - Electricity	<b>40</b>	0	40	40	0.00%

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change - '15 Budget - '16 Budget
Total Supplies	<b>40</b>	0	40	40	0.00%
<b>Total Expenditures/Expenses</b>	<b>19,840</b>	<b>10,061</b>	<b>19,840</b>	<b>9,779</b>	<b>0.00%</b>

## Museum

The Museum budget contains funds for the operation of the City's Laurel and Hardy Museum of Harlem, Georgia. The Museum pays tribute to one of the all-time great comedy duos, and is free to the public. The annual Oliver Hardy Festival generates revenue that helps offset the cost of operating the Museum. The Museum is staffed entirely by volunteers and its budget is administered by the Community Development Director.

### Museum Personnel Schedule

<b>Museum</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Full Time	0	0	0
Part Time	0	0	0
Volunteer	5	4	3
<b>Total Museum</b>	<b>5</b>	<b>4</b>	<b>3</b>

### 2016 Museum Budget

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
<u>Personal Svcs &amp; Employee Ben</u>					
Person Svcs - Employee Benefits					
Workers Compensation	<b>12</b>	(196)	100	296	-90.00%
<b>Total Person Svcs - Emp Benefits</b>	<b>12</b>	<b>(196)</b>	<b>100</b>	<b>296</b>	<b>-90.00%</b>
<u>Purchased/Contracted Services</u>					
Purchased Prof/Tech Services					

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
Bank & Credit Card Svcs	<b>950</b>	922	900	(22)	43.94%
Professional Services	<b>200</b>	195	0	(195)	NA
<b>Total Purchased Prof/Tech Services</b>	<b>1,150</b>	1,117	900	(217)	74.29%
<u>Purchased Property Services</u>					
Janitorial & Supplies	<b>1,200</b>	900	800	(100)	NA
Equipment Maintenance	<b>1,200</b>	942	900	(42)	NA
Building Maintenance	<b>1,000</b>	5,938	1,000	(4,938)	0.00%
Equipment Leases	<b>0</b>	0	0	0	NA
<b>Total Purchased Property Svcs</b>	<b>3,400</b>	7,780	2,700	(5,080)	240.00%
<u>Other Purchased Services</u>					
Blanket & Fleet Insur	<b>1,532</b>	1,640	1,776	136	2.13%
Communications - Postage	<b>75</b>	61	50	(11)	50.00%
Communications - Phone/Int	<b>3,600</b>	3,600	3,600	0	44.00%
Communications - Email	<b>48</b>	44	48	4	NA
Advertising	<b>1,700</b>	1,080	1,700	620	-15.00%
Meetings/Travel Expenses	<b>0</b>	0	0	0	NA
Dues & Subscriptions	<b>700</b>	540	700	160	-44.00%
Education & Training	<b>0</b>	0	0	0	NA
Contractual Agreements	<b>0</b>	0	0	0	NA
Miscellaneous Expenses	<b>50</b>	0	50	50	-50.00%
Memorabilia Expense	<b>5,500</b>	4,443	5,500	1,057	37.50%
City/Museum Event Exp	<b>3,400</b>	1,159	3,400	2,241	-45.16%
<b>Total Other Purchased Services</b>	<b>16,605</b>	12,567	16,824	4,257	-5.65%
<b>Total Purch/Contracted Svcs</b>	<b>21,155</b>	<b>21,464</b>	<b>20,424</b>	<b>(1,040)</b>	<b>9.84%</b>
<u>Supplies</u>					
Supplies					
Supplies - Office/Prntng	<b>700</b>	509	400	(109)	-30.00%
Supplies - Software	<b>0</b>	0	0	0	-100.00%
Utilities - Wtr/Swr/Grbg	<b>750</b>	551	600	49	59.24%
Utilities - Natural Gas	<b>1,500</b>	1,052	1,500	448	19.05%
Utilities-Electricity	<b>3,500</b>	3,433	3,500	67	-23.91%
Small Supplies & Equipment	<b>350</b>	1,436	0	(1,436)	NA
<b>Total Supplies</b>	<b>6,800</b>	<b>6,981</b>	<b>6,000</b>	<b>(981)</b>	<b>-17.86%</b>

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
Capital Outlay					
Machinery & Equipment					
Machinery	<b>0</b>	0	0	0	NA
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	NA
<b>Total Expenditures/Expenses</b>	<b>27,967</b>	<b>28,249</b>	<b>26,524</b>	<b>(1,725)</b>	<b>1.11%</b>

**[The remainder of this page is intentionally left blank. The 2016 Water and Sewer Fund Budget begins on the following page.]**

## Water and Sewer Fund

The Water and Sewer enterprise 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.

As a proprietary fund, the Water and Sewer Fund uses the accrual basis of accounting.

### Water and Sewer Fund Summary

The following is a summary of the 2016 Water and Sewer Fund Budget. Detail on each department is shown later in this document.

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 Projected Under(Over) Budget	% Change - '15 Budget - '16 Budget
<b><u>Revenues</u></b>					
Non-Divisional	<b>1,623,999</b>	1,468,634	1,395,398	(73,236)	16.38%
<b>Total Revenues</b>	<b>1,623,999</b>	<b>1,468,634</b>	<b>1,395,398</b>	<b>(73,236)</b>	<b>16.38%</b>
<b><u>Expenditures/Expenses</u></b>					
Water Department	<b>948,363</b>	833,378	838,033	4,655	13.17%
Sewer Department	<b>675,636</b>	519,929	557,365	37,436	21.22%
<b>Total Expenditures/Expenses</b>	<b>1,623,999</b>	<b>1,353,307</b>	<b>1,395,398</b>	<b>42,091</b>	<b>16.38%</b>
<b>Revenue Over (Under) Expenses</b>	<b>0</b>	<b>115,327</b>	<b>0</b>	<b>(115,327)</b>	



## Revenues

Water revenues are comprised primarily of charges for water and sewer service. Tap fees, water tower rent fees, and account set-up fees also account for a substantial amount of water and sewer fund revenue.

### 2016 Water – Sewer Revenue Budget

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget	% of Total Revenue
Revenues						
<b><u>Licenses and Permits</u></b>						
<b>Regulatory Fees</b>						
Regulatory Fees - Other	0	600	0	(600)	NA	0.00%
<b>Total Regulatory Fees</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>(600)</b>	NA	0.00%
<b><u>Intergovernmental</u></b>						
<b>State Government Grants</b>						
Grant Income - GEFA	0	0	0	0	NA	0.00%
Grant Income - GEMA	13,231	0	0	0	NA	0.81%
<b>Total State Government Grants</b>	<b>13,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	NA	0.81%
<b>Federal Government Grants</b>						
Grant Income - FEMA	99,227	0	0	0	NA	6.11%
<b>Total Federal Government Grants</b>	<b>99,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	NA	6.11%
<b>Total Intergovernmental</b>	<b>112,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	NA	6.92%
<b><u>Charges for Services</u></b>						
<b>Utilities/Enterprise</b>						
Customer Account Set Up Fee	18,000	17,100	12,000	(5,100)	50.00%	1.11%
Water Taps	23,000	27,515	19,000	(8,515)	21.05%	1.42%
Water-In	418,226	406,045	383,160	(22,885)	9.15%	25.75%
Water-Out	590,952	573,740	568,078	(5,662)	4.03%	36.39%
Sewer Taps	12,000	13,398	12,000	(1,398)	0.00%	0.74%
Sewer Fees	382,913	371,760	336,600	(35,160)	13.76%	23.58%

	2016 Budget Total	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget	% of Total Revenue
<b>Total Utilities/Enterprise</b>	<b>1,445,091</b>	<b>1,409,558</b>	<b>1,330,838</b>	(78,720)	8.59%	88.98%
<b>Other Charges for Services</b>						
Convenience Fees-MC/VS	6,500	6,083	5,400	(683)	20.37%	0.40%
<b>Total Oth Charges for Services</b>	<b>6,500</b>	<b>6,083</b>	<b>5,400</b>	<b>(683)</b>	<b>20.37%</b>	<b>0.40%</b>
<b>Total Charges for Services</b>	<b>1,451,591</b>	<b>1,415,641</b>	<b>1,336,238</b>	<b>(79,403)</b>	<b>8.63%</b>	<b>89.38%</b>
<b>Investment Income</b>						
<b>Interest Revenues</b>						
Interest Earned - Banks	350	338	360	22	-2.78%	0.02%
<b>Total Interest Revenues</b>	<b>350</b>	<b>338</b>	<b>360</b>	<b>22</b>	<b>-2.78%</b>	<b>0.02%</b>
<b>Total Investment Income</b>	<b>350</b>	<b>338</b>	<b>360</b>	<b>22</b>	<b>-2.78%</b>	<b>0.02%</b>
<b>Miscellaneous</b>						
<b>Rents &amp; Royalties</b>						
Water Tower Rent - Sprint	0	0	0	0	NA	0.00%
Water Tower Rent - Verizon	21,600	21,600	21,600	0	0.00%	1.33%
<b>Total Rents &amp; Royalties</b>	<b>21,600</b>	<b>21,600</b>	<b>21,600</b>	<b>0</b>	<b>0.00%</b>	<b>1.33%</b>
<b>Other-Miscellaneous</b>						
Reimb-Damaged Property	0	0	0	0	NA	0.00%
Water Cut Off Penalties	12,000	13,900	12,000	(1,900)	0.00%	0.74%
10% Penalty Water Bills	26,000	27,060	25,200	(1,860)	3.17%	1.60%
<b>Total Other-Miscellaneous</b>	<b>38,000</b>	<b>40,960</b>	<b>37,200</b>	<b>(3,760)</b>	<b>2.15%</b>	<b>2.34%</b>
<b>Total Miscellaneous</b>	<b>59,600</b>	<b>62,560</b>	<b>58,800</b>	<b>(3,760)</b>	<b>1.36%</b>	<b>3.67%</b>
<b>Other Financing Sources</b>						
<b>Interfund Transfers</b>						
OP Transfers In-Cap Proj	0	0	0	0	NA	0.00%
OP Transfers In-SPLOST	0	0	0	0	NA	0.00%
<b>Total Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>NA</b>	<b>0.00%</b>
<b>Proceeds of General Fixed Assets</b>						

	2016 Budget Total	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget	% of Total Revenue
Sale of Assets	0	303	0	(303)	NA	0.00%
<b>Total Proceeds of General Fixed Assets</b>	<b>0</b>	<b>303</b>	<b>0</b>	<b>-303</b>	<b>NA</b>	<b>0.00%</b>
<b>Total Other Financing Sources</b>	<b>0</b>	<b>303</b>	<b>0</b>	<b>-303</b>	<b>NA</b>	<b>0.00%</b>
<b>Total Revenues</b>	<b>1,623,999</b>	<b>1,478,842</b>	<b>1,395,398</b>	<b>(83,444)</b>	<b>16.38%</b>	<b>100.00%</b>

## Water Department

The Water Department operates and maintains a water utility which provides drinking water to customers both in Harlem and in the unincorporated areas of Columbia County which surround Harlem. Water is purchased from both Columbia County and the City of Thomson.

### Water Personnel Schedule

Water	2014	2015	2016
Full Time	6	6	6
Part Time	0	0	0
Volunteer	0	0	0
<b>Total Water</b>	<b>6</b>	<b>6</b>	<b>6</b>

A few items of note in the 2016 Water and Sewer Fund – Water Department budget:

- The Salaries line item contains funding for **five full-time hourly** positions and **one full-time salaried** position. This reflects the current staffing level.
- A **2.5% merit increase** is factored in for all employees effective July 1.

- A 20% increase in Employee Insurance is included effective June 1.
- \$18,000 is included for digital mapping of the city's water system.
- The Maintenance and Repairs line item includes \$7,500 for repair of fire hydrants.
- The Small Supplies and Equipment line item includes \$4,000 for the purchase of a tamper/compactor.
- The Machinery line item includes \$48,502 that will be used to match a FEMA/GEMA generator grant and \$6,000 for the purchase of a light tower.

### 2016 Water Department Budget

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
Expenditures/Expenses					
<b><u>Personal Svcs &amp; Employee Ben</u></b>					
<b>Person Svcs - Salaries &amp; Wage</b>					
Salaries	<b>170,143</b>	171,837	174,205	2,368	-2.33%
Salaries - Overtime	<b>11,000</b>	8,486	11,000	2,514	0.00%
<b>Total Person Svcs - Salaries &amp; Wage</b>	<b>181,143</b>	180,323	185,205	4,882	-2.19%
<b>Person Svcs - Employee Benefit</b>					
Life & Health Insurance	<b>40,200</b>	32,580	32,160	(420)	25.00%
P/R Taxes - FICA/MEDI	<b>13,857</b>	13,053	14,168	1,115	-2.19%
Retirement - GMA	<b>28,044</b>	27,948	27,951	3	0.33%
Retirement - Met Life	<b>600</b>	230	1,200	970	-50.00%
Unemployment Insurance	<b>330</b>	398	260	(138)	26.92%
Worker's Compensation	<b>10,000</b>	8,442	6,500	(1,942)	53.85%
Wellness Benefits	<b>1,056</b>	1,100	1,056	(44)	0.00%
<b>Total Person Svcs - Employee Benefit</b>	<b>94,087</b>	83,751	83,295	(456)	12.96%
<b>Total Person Svcs &amp; Employee Ben</b>	<b>275,231</b>	<b>264,074</b>	<b>268,500</b>	<b>4,426</b>	<b>2.51%</b>

	2016 Budget Total	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
<b><u>Purchased/Contracted Services</u></b>					
<b>Purchased Prof &amp; Tech Service</b>					
Legal Fees	1,000	0	1,000	1,000	0.00%
Auditor's Fees	5,000	4,860	4,500	(360)	11.11%
Engineering Fees	30,000	8,760	12,000	3,240	150.00%
Bank & Credit Card Svcs	14,400	14,034	13,200	(834)	9.09%
Grant Writing/Architect	0	0	0	0	NA
Professional Services	1,000	21	0	(21)	NA
Technical Fees - Testing	12,000	11,310	11,500	190	4.35%
<b>Total Purchase Prof &amp; Tech Svc</b>	<b>63,400</b>	<b>38,985</b>	<b>42,200</b>	<b>3,215</b>	<b>50.24%</b>
<b>Purchased Property Serv</b>					
Vehicle Repairs	6,000	6,000	6,000	0	0.00%
Maintenance & Repairs	72,500	89,261	64,000	(25,261)	13.28%
Building Maintenance	6,000	1,822	6,000	4,178	0.00%
Equipment Leases	2,304	2,292	2,292	0	0.52%
<b>Total Purchased Property Serv</b>	<b>86,804</b>	<b>99,375</b>	<b>78,292</b>	<b>(21,083)</b>	<b>10.87%</b>
<b>Other Purchased Services</b>					
Blanket & Fleet Ins	9,656	10,214	13,636	3,422	-29.19%
Postage	7,200	6,068	6,000	(68)	20.00%
Communications - Telephone	4,200	4,049	3,300	(749)	27.27%
Communications - Email	144	144	144	0	0.00%
Advertising	1,550	1,842	600	(1,242)	158.33%
Meetings/Travel Expenses	1,500	990	1,500	510	0.00%
Dues & Subscriptions	1,700	1,491	1,700	209	0.00%
Education & Training	1,000	1,203	1,000	(203)	0.00%
Contractual Agreements	0	0	4,300	4,300	-100.00%
Miscellaneous Expense	120	-464	120	584	0.00%
<b>Total Other Purchased Services</b>	<b>27,070</b>	<b>25,537</b>	<b>32,300</b>	<b>6,763</b>	<b>-16.19%</b>
<b>Total Purchased/Contracted Svc</b>	<b>177,274</b>	<b>163,897</b>	<b>152,792</b>	<b>(11,105)</b>	<b>16.02%</b>
<b><u>Supplies</u></b>					
<b>Supplies</b>					
Office Supplies	8,500	8,104	8,000	(104)	6.25%
Utilities - Natural Gas	2,500	2,477	2,500	23	0.01%

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
Utilities - Power	<b>16,000</b>	14,640	22,500	7,860	-28.89%
Vehicle Exp - Gasoline Only	<b>12,200</b>	6,927	12,000	5,073	1.67%
Water Purchases - Col Co	<b>282,900</b>	228,812	221,400	(7,412)	27.78%
Water Purchases - City of Thomson	<b>72,000</b>	73,301	70,000	(3,301)	2.86%
Uniforms	<b>3,800</b>	4,195	3,600	(595)	5.56%
Small Supplies/Equip	<b>7,000</b>	8,171	2,727	(5,444)	156.69%
Chemicals	<b>3,000</b>	1,556	3,000	1,444	0.00%
Water Meters, Taps, Supplies	<b>20,000</b>	15,536	20,000	4,464	0.00%
<b>Total Supplies</b>	<b>427,900</b>	363,719	365,727	2,008	17.00%
<b>Total Supplies</b>	<b>427,900</b>	<b>363,719</b>	<b>365,727</b>	<b>2,008</b>	<b>17.00%</b>
<b><u>Capital Outlay</u></b>					
Machinery	<b>54,502</b>	11,895	10,657	(1,238)	411.42%
Vehicles	<b>0</b>	29,793	30,000	207	-100.00%
<b>Total Capital Outlay</b>	<b>54,502</b>	<b>41,688</b>	<b>40,657</b>	<b>(1,031)</b>	<b>34.05%</b>
<b><u>Depreciation</u></b>					
Depreciation	<b>0</b>	0	0	0	NA
<b>Total Depreciation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	NA
<b><u>Other Costs</u></b>					
<b><u>Intergovernmental</u></b>					
Tfrs Out to Cap Proj Acc	<b>0</b>	0	0	0	NA
Tfrs Out to General Fund	<b>0</b>	0	0	0	NA
<b>Total Intergovernmental</b>	<b>0</b>	0	0	0	NA
<b><u>Contingencies</u></b>					
Contingency	<b>13,456</b>	0	10,357	10,357	29.92%
<b>Total Contingencies</b>	<b>13,456</b>	0	10,357	10,357	29.92%
<b>Total Other Costs</b>	<b>13,456</b>	<b>0</b>	<b>10,357</b>	<b>10,357</b>	<b>29.92%</b>
<b><u>Debt Service</u></b>					
<b><u>Interest</u></b>					
Int Exp - GEFA - 2000 - L63WS	<b>0</b>	0	0	0	NA

	2016 Budget Total	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
<b>Total Interest</b>	<b>0</b>	0	0	0	NA
<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	NA
<b>Total Expenditures/Expenses</b>	<b>948,363</b>	<b>833,378</b>	<b>838,033</b>	<b>4,655</b>	<b>13.17%</b>

## Sewer Department

The Sewer Department maintains the City's sewer collection and treatment system. Treatment occurs at the City's 0.250 mgd wastewater treatment plant.

### Sewer Personnel Schedule

Sewer	2014	2015	2016
Full Time	4	4	4
Part Time	0	0	0
Volunteer	0	0	0
<b>Total Sewer</b>	<b>4</b>	<b>4</b>	<b>4</b>

A few items of note in the 2016 Water and Sewer Fund – Sewer Department budget:

- The Salaries line item contains funding for **two full-time hourly** positions and **two full-time salaried** positions. This is the current staffing level, and no increase in staff is planned for 2016.
- A **2.5% merit increase** is factored in effective July 1.
- A **20% increase in Employee Insurance** is included effective June 1.

- The Equipment Maintenance and Repairs line item includes \$35,000 for the rehabilitation of the high school lift station and \$3,200 for the purchase of 2 Mission SCADA units.
- The Machinery line item includes \$83,800 for matching funds for a FEMA/GEMA generator grant.

### 2016 Sewer Department Budget

	2016 Budget Total	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
<b>Expenditures/Expenses</b>					
<b><u>Personal Svcs &amp; Employee Ben</u></b>					
<b>Person Svcs - Salaries &amp; Wage</b>					
Salaries	145,678	142,566	143,182	616	1.74%
Salaries - Overtime	4,500	3,739	6,000	2,261	-25.00%
<b>Total Person Svcs - Salaries &amp; Wage</b>	<b>150,178</b>	146,305	149,182	2,877	0.67%
<b>Person Svcs - Employee Benefit</b>					
Life & Health Insurance	13,577	11,685	10,720	(965)	26.65%
P/R Taxes - FICA/MEDI	11,489	11,140	11,412	273	0.67%
Retirement - GMA	21,744	21,660	21,653	(7)	0.42%
Retirement - Met Life	1,400	1,269	1,440	171	-2.78%
Unemployment Insurance	220	197	140	(57)	57.14%
Worker's Compensation	2,500	3,051	2,600	(451)	-3.85%
Wellness Benefits	528	704	1,056	352	-50.00%
<b>Total Person Svcs - Employee Benefit</b>	<b>51,457</b>	49,706	49,021	(684)	4.97%
<b>Total Person Svcs &amp; Employee Ben</b>	<b>201,635</b>	<b>196,011</b>	<b>198,204</b>	<b>2,193</b>	<b>1.73%</b>
<b><u>Purchased/Contracted Services</u></b>					
<b>Purchased Prof &amp; Tech Service</b>					
Legal Fees	80,000	32,083	80,000	47,917	0.00%
Engineering Fees	15,000	17,114	7,000	(10,114)	114.29%
Professional Fees	1,200	28	250	222	380.00%
Technical Fees - Testing	750	160	500	340	50.00%
<b>Total Purchase Prof &amp; Tech Svc</b>	<b>96,950</b>	49,385	87,750	38,365	10.48%



	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
<b>Purchased Property Serv</b>					
Landfill - Sludge Removal	<b>24,000</b>	28,837	23,000	(5,837)	4.35%
Vehicle Maint/Repairs	<b>3,000</b>	2,495	2,500	5	20.00%
Equipment Maint/Repairs	<b>78,000</b>	35,658	37,500	1,842	108.00%
Building Maint/Repairs	<b>1,000</b>	577	1,000	423	0.00%
Equipment Leases	<b>1,140</b>	1,140	1,140	0	0.00%
<b>Total Purchased Property Serv</b>	<b>107,140</b>	68,707	65,140	(3,567)	64.48%
<b>Other Purchased Services</b>					
Blanket & Fleet Ins	<b>10,000</b>	8,019	16,000	7,981	-37.50%
Postage	<b>100</b>	23	100	77	0.00%
Communications - Telephone	<b>3,000</b>	3,678	3,600	(78)	-16.67%
Communications - Email	<b>144</b>	144	144	0	0.00%
Advertising	<b>500</b>	0	500	500	0.00%
Meetings/Travel Expenses	<b>2,000</b>	1,456	1,600	144	25.00%
Dues & Subscriptions	<b>375</b>	295	500	205	-25.00%
Education & Training	<b>2,500</b>	1,881	2,000	119	25.00%
Contractual Agreements	<b>0</b>	0	0	0	NA
Miscellaneous Expense	<b>100</b>	0	100	100	0.00%
<b>Total Other Purchased Services</b>	<b>18,719</b>	15,496	24,544	9,048	-23.73%
<b>Total Purchased/Contracted Svc</b>	<b>222,809</b>	<b>133,588</b>	<b>177,434</b>	<b>43,846</b>	<b>25.57%</b>
<b>Supplies</b>					
<b>Supplies</b>					
Office Supplies	<b>400</b>	192	750	558	-46.67%
Utilities - Power	<b>62,000</b>	60,242	62,000	1,758	0.00%
Vehicle Exp - Gasoline Only	<b>6,000</b>	4,591	6,000	1,409	0.00%
Lawnmower - Gas/Oil/Repair	<b>1,000</b>	158	2,000	1,842	-50.00%
Uniforms	<b>3,000</b>	3,062	2,200	(862)	36.36%
Small Supplies/Equip	<b>4,000</b>	3,018	4,000	982	0.00%
Chemicals	<b>32,000</b>	30,524	30,000	(524)	6.67%
Taps, Pipe Ftngs - Sewer	<b>1,000</b>	86	1,200	1,114	-16.67%
<b>Total Supplies</b>	<b>109,400</b>	101,873	108,150	6,277	1.16%
<b>Total Supplies</b>	<b>109,400</b>	<b>101,873</b>	<b>108,150</b>	<b>6,277</b>	<b>1.16%</b>

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 PROJECTED Under (Over) Budget	% Change '15 Budget - '16 Budget
<b>Capital Outlay</b>					
Machinery	<b>83,800</b>	20,000	5,000	(15,000)	1576.00%
Vehicles	<b>0</b>	0	0	0	NA
Other Equipment	<b>0</b>	6,879	7,000	121	-100.00%
<b>Total Capital Outlay</b>	<b>83,800</b>	<b>26,879</b>	<b>12,000</b>	<b>-14,879</b>	<b>598.33%</b>
<b><u>Contingencies</u></b>					
Contingency	<b>0</b>	<b>0</b>	<b>0</b>	0	NA
<b>Total Contingencies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	NA
<b><u>Debt Service</u></b>					
<b>Interest</b>					
Int Exp - GEFA - 2005 - L02WQ	<b>57,992</b>	61,578	61,577	(1)	-5.82%
<b>Total Interest</b>	<b>57,992</b>	61,578	61,577	(1)	-5.82%
<b>Total Debt Service</b>	<b>57,992</b>	<b>61,578</b>	<b>61,577</b>	<b>(1)</b>	<b>-5.82%</b>
<b>Total Expenditures/Expenses</b>	<b>675,636</b>	<b>519,929</b>	<b>557,365</b>	<b>37,436</b>	<b>21.22%</b>

## Special Transportation Funds

The following budget contains funds from Transportation Investment Act (TIA – formerly known as T-SPLOST) local share funds and Georgia Department of Transportation Local Maintenance Improvement Grant (LMIG) funds. TIA funds are the City’s share of the regional penny sales tax to fund transportation projects that was approved by voters in 2012. LMIG funds are awarded to the City each year based on center-line road miles and other factors.

Although these funds are accounted for independent of one another, this budget sheet will serve as a useful tool for planning transportation-related projects as these funds may be used together to fund various projects. Please note that this budget is very sensitive to cash flow issues – certainly more so than General Fund or Water and Sewer Fund – and the timing of projects is subject to change based on the availability of funding.

### Transportation Projects

Some items of note in the 2016 Transportation Projects Budget:

- \$6,000 for the purchase and installation of LED-lighted signs at the intersection of US 78 and US 221.
- \$36,000 for the resurfacing of North Bell Street and North Hatcher Street.

**[The remainder of this page intentionally left blank. The 2016 Special Transportation Funds Budget appears on the following page.]**

## 2016 Special Transportation Funds Budget

	<b>2016 Budget Total</b>	2015 Forecast	2015 Budget	2015 Projected Under (Over) Budget	% Change '15 Budget - '16 Budget
<b><u>Revenues</u></b>					
TIA/TSPLOST Revenue	<b>56,400</b>	56,336	44,000	12,336	0.11%
LMIG Revenue	<b>50,973</b>	0	26,000	-26,000	NA
<b>Total Revenues</b>	<b>107,373</b>	<b>56,336</b>	<b>70,000</b>	<b>13,664</b>	<b>90.60%</b>
<b><u>Expenditures/Expenses</u></b>					
<b><u>Purchased/Contracted Services</u></b>					
<b>Purchased Prof &amp; Tech Service</b>					
Engineering Fees	<b>0</b>	0	0	0	NA
Professional Services	<b>0</b>	0	0	0	NA
<b>Total Purchased Prof &amp; Tech Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>NA</b>
<b>Purchased Property Services</b>					
Landscaping Mat/Supplies	<b>0</b>	0	0	0	NA
Vehicle Maint/Repairs	<b>0</b>	0	0	0	NA
Maint/Repairs - Equipment	<b>0</b>	0	0	0	NA
Maint/Repairs - Streets and Signs	<b>42,000</b>	160,781	160,000	781	-73.88%
Maint/Repairs - Stormwater	<b>0</b>	0	0	0	NA
<b>Total Purchased Property Serv</b>	<b>42,000</b>	<b>160,781</b>	<b>160,000</b>	<b>781</b>	<b>-73.88%</b>
<b><u>Capital Outlay</u></b>					
Machinery	<b>0</b>	0	0	0	NA
Equipment	<b>0</b>	0	0	0	NA
Vehicles	<b>0</b>	0	0	0	NA
Major Projects	<b>0</b>	0	0	0	NA
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>NA</b>
<b>Total Expenses</b>	<b>42,000</b>	<b>160,781</b>	<b>160,000</b>	<b>781</b>	<b>-73.88%</b>
<b>Revenues Over (Under) Expenses</b>	<b>65,373</b>	<b>(104,445)</b>	<b>(90,000)</b>	<b>-14,445</b>	<b>-162.59%</b>

## 2011-2016 SPLOST

In 2008, Columbia County voters approved a one-penny Special Purpose Local Option Sales Tax (SPLOST) to fund a variety of projects that are outlined in a 2008 intergovernmental agreement between the City of Harlem and Columbia County. The agreement was amended in 2014 to allow a greater portion of the City's share to go towards the "Buildings" category.

Please note that this budget – similar to the Transportation budget above – is highly sensitive to cash flow issues. Due to payments associated with a Columbia County Bond Issue, no funds are received until approximately May or June of each year. Projects may be delayed until sufficient funds are available. The budget below outlines the projects and purchases planned for 2016.

### 2011-2016 SPLOST Budget

Some items of note in the 2016 SPLOST Budget:

- Funds to service the debt on the Public Safety Building project in the amount of \$240,678
  - o Payments due in February and August
  
- "Recreation" category funds totaling \$77,329 to be used for the construction of the Sandy Run Creek Trail
  - o All or part of this may serve as matching for either a Transportation Enhancement grant previously received or a recently-applied-for Recreational Trails Grant

- **“Transportation”** category funds totaling **\$75,000** to be used for the construction of the **Sandy Run Creek Trail**
  - o Again, all or part of these funds may serve as matching for either a Transportation Enhancement grant previously received or a recently-applied-for Recreational Trails Grant
- **\$65,000** for the purchase of a **new vehicles** to be used by the **Public Works Department**
- Items in italics represent projects or purchases that have already been completed.

### 2016 “2011-2016 SPLOST” Budget

	<b>2016 Budget Total</b>	2015 Budget	2015 Forecast	2015 Projected Under (Over) Budget	% Change - '15 Budget - '16 Budget
<b><u>Revenue</u></b>					
SPLOST Revenue	<b>385,000</b>	389,724	341,754	47,970	1.23%
<b>Total Revenue</b>	<b>385,000</b>	389,724	<b>341,754</b>		1.23%
<b><u>Expenditures/Expenses</u></b>					
<b><u>Capital Outlay</u></b>					
<i>Leaf Truck - Reimb Gen Fund</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	NA
<i>Laundromat/Parking Lot/New St. Building Purchases</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	NA
Public Safety Building & Fire Station - Debt Service	<b>240,678</b>	240,678	240,678	0	0.00%
Sandy Run Creek Trail - Recreation	<b>77,329</b>	110,000	19,855	90,145	42.25%
Sandy Run Creek Trail - Transportation	<b>75,000</b>	75,000	1,020	73,980	0.00%
Fire Hydrant Project	<b>0</b>	150,000	139,865	10,135	NA
<i>City Hall Air Conditioner Upgrades</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	NA
<i>Narrowband/Digital Radio Purchase - Police, Fire &amp; PW</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	NA
Misc 2017 - Infrastructure, Transportation OR Recreation	<b>0</b>	0	0	0	NA
<i>IT Equipment</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	NA

	<b>2016 Budget Total</b>	2015 Budget	2015 Forecast	2015 Projected Under (Over) Budget	% Change - '15 Budget - '16 Budget
2 Patrol Cars	0	0	0	0	NA
Skid & Equipment to Create Brush Truck	0	0	0	0	NA
Scott Thermal Imaging Camera	0	0	0	0	NA
Turnout Gear	0	0	0	0	NA
Hoyle House Purchase - Reimburse General Fund	0	0	0	0	NA
Fire Rescue Truck	0	0	0	0	NA
Public Works Vehicles - Round 1	0	35,000	26,188	8,812	NA
Public Works Vehicles - Round 2	<b>65,000</b>	0	0	0	-100.00%
City Hall Sidewalk (Clock Patio Project)	0	0	0	0	NA
<b>Total Capital Outlay</b>	<b>458,007</b>	<b>610,678</b>	<b>427,606</b>	<b>183,072</b>	<b>33.33%</b>
<b>Total Expenditures/Expenses</b>	<b>458,007</b>	<b>610,678</b>	<b>427,606</b>	<b>183,072</b>	<b>33.33%</b>