



**City of Social Circle**  
**Program of Services**  
**Adopted Budget for**  
**July 1, 2020 – June 30, 2021**



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## About Social Circle

Social Circle is a picturesque City located about 50 miles east of Atlanta along Interstate 20 in Walton and Newton Counties. The City is about 11 square miles in size and currently about 4,500 in population. The median income is \$50,000 and the median age is 37. Above the gnat line and below the snow line, the community is blessed with a comfortable climate and beautiful landscaping with colorful blooms throughout the year. Regularly rated as one of the safest communities in Georgia, the City maintains a professional, well trained, and community connected Police Department and Fire Department. A City Transit system provides transportation throughout the community. The Social Circle City Schools, an independent School District, provides primary, elementary, middle and high school campuses which are within walking distance of most neighborhoods. This highly rated School District also provides technical training in Nursing and Trades, a Jr ROTC program, and state of the art athletic facilities at the high school campus. Most high school students take dual enrollment courses in technical college classes prior to graduation.

The City was founded in 1832 and retains its historic downtown and residential districts, which still comprise the core of the City. The Great Walton Railroad extends to the center of the city and provides a connection to the CSX railway. The historic Train Depot remains adjacent to downtown and the railway is still active. The City center is a national historic district, and still boasts a pedestrian scale intriguing downtown with sidewalk dining and a mix of local owned shops, professional offices, and restaurants. City Hall is contained within a restored historic home which has charmed the City for over 100 years and served as a residence, and boarding house, and now the City Hall. Mature tree lined two lane roadways with sidewalks extend north south, and east west from the city center. Neighborhoods surround the city center and provide a range of housing sizes, architectural character, and price ranges. Golf carts frequent City streets for short trips. The City is diverse and populated with families who have lived here for generations, as well as recent residents attracted by the pleasant lifestyle, pretty scenery, and distance from the bustle of Atlanta. The Blue Willow Restaurant, renowned for its classic southern cooking and fried green tomatoes and located in a 1917 home in the heart of the City historic district, attracts visitors and tourists from across the state, across the country and around the world.

Although close enough to Atlanta for the convenience of the airport, employment, and cultural and retail, Social Circle is not part of the suburban sprawl of the City. It is surrounded by rolling countryside. The historic downtown is the setting for monthly festivals and activities that draw the community, visitors and tourists. The signature festival is the Friendship Festival, which occurs the first Saturday in October each year and draws thousands of visitors to the City. This street festival boasts bands, artists and vendors, food, and a parade.

Termed a small City with a big heart, the community is known for a high level of activity in volunteer and community service. In addition, the churches, civic groups and volunteer agencies partner effectively and frequently to accomplish shared goals. The Back to School Bash brings all members of the community downtown just prior to the beginning of the school year to supply every grade school child with backpacks and supplies to start the school year, as well as haircuts, manicures, and encouragement to succeed in the upcoming year.

Social Circle is also home to a significant industrial center, and employment base served from the interstate with a Social Circle parkway that routes truck traffic around the downtown and residential areas. The industries range from local to international corporations. The Stanton Springs Industrial Park is adjacent to the City, home to Takeda Pharmaceuticals and a new Facebook data center, this area is emerging as an employment center.

## About the Budget

The purpose of the City of Social Circle Budget document is to provide information on the use of public funds to provide public services. This document provides the Citizens and all interested parties a comprehensive view of the organization of the City government, the types of revenues collected by the City, the services provided by the City and expenditures associated with those services, the future vision for City growth, the goals and objectives of each City function, and an annual report of accomplishments for the prior year. In addition, key financial policies, multi-year budget forecast trends, and fund balance changes are described.

The Budget reflects a fiscal year that begins on July 1 and ends on June 30 of each year.

The Budget is adopted by the Mayor and City Council after being publicly available and subject to public hearings. The City Charter requires that the budget be balanced for all funds. Specifically, the total appropriations from any fund shall not exceed the estimated fund balance, reserves, and revenues.

The Major Funds which comprise the City Budget are described in the following table:

Name	Source of Funds	Service Type / Departments
General Fund	Property taxes, Business Licenses, Franchise Fees, Intergovernmental Funds, Permit Fees, Court Fines	Police and Fire Public Works Administration Transit, Library, Municipal Court
Water & Sewer Fund*	Water and Sewer Use Charges	Drinking Water & Wastewater Treatment
Gas Fund*	Natural Gas Use Charges	Natural Gas
Solid Waste Fund*	Solid Waste Collection Charges	Curbside Solid Waste & Recycling Collection
SPLOST 2012-2018	Special Purpose Local Option Sales Tax (2012-2018)	Defined Capital Projects
Confiscations	Confiscations from State and Federal Criminal Law Violations	Law Enforcement Equipment & Capital Projects
Stanton Trust	Interest from the Stanton Trust	Library

*\*The Water and Sewer Fund, Gas Fund, and Solid Waste Fund are considered Enterprise Funds. These utility services are operated like a business where the revenues paid for the utility service support the expenses.*

As part of the budget process each year, the Mayor and City Council adopt fees, service charges, and tax rates. The Mayor and Council consider each year the provision of efficient effective public services and revenue history and trends to adopt a budget that is fiscally responsible and responsive to the priorities of the community.

The budget may be amended by the Mayor and Council during the year to address circumstances that arise. An amendment of the budget must be advertised on a public Council meeting agenda and approval requires a majority vote of the Mayor and Council. Any amendment must maintain a balanced budget, revenues must be identified to support appropriations.

After each fiscal year, an audit (Financial Statement) is prepared detailing the actual revenues and expenditures. The Audit is presented to the Mayor and City Council, and available for public review prior to the end of December.

The basis of accounting used for each of the funds in the City's Budget and the City's Financial Statement is as follows:

Fund	Budget Basis	Financial Statement Basis
General Fund	Modified Accrual	Modified Accrual
Water & Sewer Fund Gas Fund Solid Waste Fund	Modified Accrual	Full Accrual
All Other Funds	Modified Accrual	Modified Accrual

The bases of accounting are defined below:

Basis of Accounting	Revenues	Expenditures/Expenses
Modified Accrual	Recognized when they become both <b>measurable</b> and <b>available</b> to finance expenditures	Generally recorded when a liability is <b>incurred</b> , however <b>debt service</b> expenditures are recognized to the extent they are <b>due and payable</b> .
Full Accrual	Recorded when they are <b>earned</b> , whether or not cash is received at the time.	Recorded when goods and <b>services are received</b> , whether or not cash disbursements are made at the time.

We hope you find this document informative and helpful. For additional information regarding the City of Social Circle, please see our website at [socialcirclega.gov](http://socialcirclega.gov).

## Budget Calendar

### Fiscal Year July 1, 2020 through June 30, 2021

City Council Retreat - Strategic Goals & Vision	January 10 & 11, 2020
Input from Appointed Committees & Advisory Boards	February 18, 2020
Department Request for Capital Projects	February 19, 2020
Department Submission of Operating Budget Requests	April 1, 2020
Presentation on Manager's Recommended Operating Budget & CIP	April 21, 2020
Publication of Manager's Recommended Operating Budget & CIP	May 1, 2020
Public Hearing on Manager's Recommended Budget	May 27, 2020
Public Hearing for Proposed Millage Rate	May 27, 2020
Public Hearing for Proposed Millage Rate	June 16, 2020, Noon
Public Hearing for Proposed Millage Rate & Adoption of Millage Rate and Operating Budget	June 16, 2020, 6:30 pm



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Social Circle**

**Georgia**

For the Fiscal Year Beginning

**July 1, 2019**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Social Circle, Georgia**, for its Annual Budget for the fiscal year beginning **July 1, 2019**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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# General Information

## Budget Resolutions

### STATE OF GEORGIA

### CITY OF SOCIAL CIRCLE

#### RESOLUTION NO. 2020-RES-\_\_\_\_

#### A RESOLUTION OF THE MAYOR AND COUNCIL OF THE

#### CITY OF SOCIAL CIRCLE, GEORGIA

**TO ADOPT THE FISCAL YEAR 2020-2021 BUDGET FOR EACH FUND OF THE CITY OF SOCIAL CIRCLE, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE.**

**WHEREAS**, sound governmental operations require a General Fund Budget to plan the financing of service for the residents of the City of Social Circle; and

**WHEREAS**, the City Manager, according to Section 6.25 of the City Charter of the City of Social Circle, has prepared and submitted to the Mayor and City Council a budget for the year beginning July 1, 2020 and ending June 30, 2021, and

**WHEREAS**, the Mayor and City Council are now required by Section 6.26 of the City Charter of the City of Social Circle to take action not later than the fourth Monday in June of each year to adopt a balanced budget for the City, and

**WHEREAS**, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the City's Fiscal Year, which runs from July 1<sup>st</sup> to June 30<sup>th</sup> of each year; and

**WHEREAS**, the Mayor and City Council of the City of Social Circle have reviewed the proposed FY 2020-2021 budget as presented by the City Manager and provided public notice and held public hearings as required by Georgia Law; and

**WHEREAS**, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures and expenses; and

**WHEREAS**, the Mayor and City Council wishes to adopt this proposal as the Fiscal Year 2020-2021 Annual Budget, effective from July 1, 2020 to June 30, 2021.

**NOW THEREFORE BE IT RESOLVED THAT**, the Mayor and Council of the City of Social Circle adopt take the following actions:

**Section 1.** That the proposed Fiscal Year 2020-2021 Budget, attached hereto and incorporated herein as a part of this Resolution is hereby adopted as the Budget for the City of Social Circle, Georgia for Fiscal Year 2020-2021, which begins July 1, 2020 and ends on June 30, 2021.

**Section 2.** That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses and uses of cash are hereby appropriated to the departments named in each fund.

**Section 3.** That the "legal level of control" as defined in OCGA §36-81 is set at the departmental level, meaning that the City Manager in her capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further budget amendment approved by the Mayor and City Council.

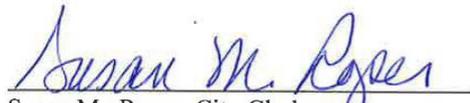
**Section 4.** That all appropriations shall lapse at the end of a Fiscal Year.

**Section 5.** That this resolution shall be and remain in full force and effect from and after its date of adoption.

**SO, RESOLVED this 16th day of JUNE 2020.**

  
David L. Keener, Mayor

*ATTEST:*

  
Susan M. Roper, City Clerk

*APPROVED AS TO FORM:*

  
Anthony O. L. Powell, City Attorney  
Webb, Tanner & Powell P.C.

Adopted by the City Council at a regular meeting on June 16, 2020.

- 3 Council members voting in favor  
0 Council members voting against  
0 Council members abstaining

RESOLUTION NO. 2020-RES-12

RESOLUTION APPROVING 2020 MILLAGE RATE

**A Resolution of the Mayor and Council of the City of Social Circle (City) approving the 2020 millage rate.**

WHEREAS, the City is authorized under Georgia law and by the City Charter to set the millage rate.

BE IT RESOLVED by the Mayor and Council of the City of Social Circle, and it is hereby resolved as follows:

The City hereby approves the proposed 2020 millage rate of 7.90. This rate applies to all personal and real property for which a value is determined, a tax assessed, and the same collected by the local government.

The rate shall apply for the 2020-2021 fiscal year. The revenue shall be used by the City as determined by the Mayor and Council and per Georgia law and the Charter. The Mayor and City Clerk are hereby directed to execute all necessary documents and take all actions reasonably necessary to operate within said millage rate.

All resolutions and parts of resolutions in conflict with this resolution are repealed. This resolution is deemed to be severable, and if any phrase, clause, sentence, paragraph or part of this resolution shall for any reason be determined invalid, such determination shall not affect, impair or invalidate the remainder of this resolution. This resolution shall become effective immediately upon passage.

**SO, RESOLVED this 16th day of JUNE 2020.**

  
David L. Keener, Mayor

ATTEST:  
  
Susan M. Roper, City Clerk

APPROVED AS TO FORM:  
  
Anthony O. L. Powell, City Attorney  
Webb, Tanner & Powell P.C.

Adopted by the City Council at a regular meeting on June 16, 2020.

- 3 Council members voting in favor
- 0 Council members voting against
- 0 Council members abstaining

## Executive Summary

TO: Mayor and City Council  
FROM: Adele Schirmer, City Manager  
DATE: July 1, 2020

### **Operating Budget and Program of Services for FY 2020/2021**

The Operating Budget and Program of Services is a document which provides annual funding levels and explains the relationship of the requested funding to the values, goals, and vision of the City.

The challenge of every budget consideration is matching the public services provided to the community's willingness to pay for those services.

During the development of the budget each year consideration is given to accomplishing the Mayor and Council's Strategic Goals for 2020-2022, furthering the vision of the community defined in the Comprehensive Plan and the Short-Term Work program, addressing priorities of each of the City's Boards and Commissions, meeting regulatory mandates, and providing operational services in a reliable, sustainable, and efficient manner.

Although this Budget establishes short term funding (1 year), each annual budget has long term implications in maintaining the fiscal and physical condition of the City. Therefore, forecasting of revenue is based upon a look back at historic trends for each specific source, and a forward projection which is informed by current economic activity and adjusted by potential future impacts. Similarly, planned expenditures are based upon both historic trends, and analyses of current and emerging cost implications. In the budget preparation, your staff considers and recommends revenues and expenditures that will maintain and enhance the City's future condition. In addition, fund reserves are evaluated to assure the City can react to emergencies, or economic downturns while maintaining financial stability for critical services.

During FY2019/2020 the City was experiencing economic growth across the Community through the first three quarters of the year. Building permit applications were high, new industries were relocating to or building in Town and existing industries were expanding, and commercial activity was strong. However, the COVID-19 pandemic health concerns and Shelter in Place orders have affected our local work force and economy. It is difficult to predict the long-term implications. Thus, this budget has been prepared conservatively with an impact anticipated on sales tax revenues and other short-term economic measures.

Building construction is still strong, and industry expansions are still underway in the Social Circle area. Construction costs which have been increasing rapidly are showing signs of slowing or reducing, and interest rates are falling which could indicate a good opportunity for investment in infrastructure improvements and equipment replacement. The employment base in the Social Circle area is fairly diverse with a breadth of employment in sectors which are seeing increase in demand. Therefore, this budget is built upon projections of lower sales tax revenues, a preservation of fund balances, and moderate investment in infrastructure improvements.

The Budget is comprised of an **Operating Budget** that includes costs which can be expected to recur every year such as fuel and personnel costs, and a **Capital Improvement Plan** that includes larger one-time expenditures such as new facilities, infrastructure or major equipment.

The **Capital Improvement Plan** includes a five-year horizon so that large expenditures can be planned and funded appropriately. Funding for Capital projects proposed in the first year of the Five-Year Capital Improvement Plan is included in the adopted Budget.

The City **Operations Budget** is comprised of four major funds, the General Fund, the Water & Sewer Fund, the Gas Fund, and the Solid Waste Fund. In addition, the SPLOST (Special Purpose Local Option Sales Tax) provides funding for Capital Projects. These funds are further defined in **the About the Budget** section on page 4.

The City Budget consideration process allows for a period of public input and work sessions to enable the Mayor and Council to delve into the details of the proposed budget and identify amendments that will better conform the recommended budget to the priorities and goals of the governing body.

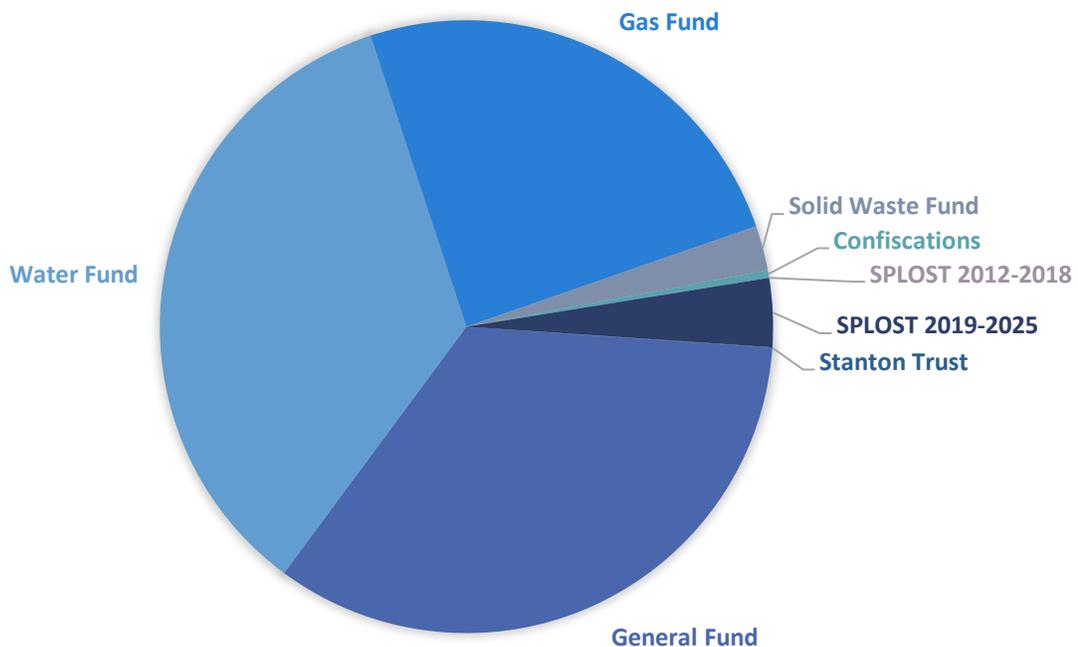
The **Operating Budget and Program of Services for FY2020/2021** is available online and in hard copy for public evaluation, Council work sessions, and public hearings as the Mayor and Council consider the Budget, City services, Tax rates, and utility fees.

### Proposed Total Budget

	2017-18	2018-19	2019-20	2020-21	% Change
<b>General Fund</b>	\$ 4,584,630	\$ 5,408,724	\$ 5,895,199	\$5,169,565	-12.31%
<b>Water &amp; Sewer Fund</b>	2,436,453	6,466,640	5,397,957	5,287,862	-2.04%
<b>Gas Fund</b>	3,488,179	4,194,852	4,010,403	3,759,378	-6.26%
<b>Solid Waste Fund</b>	325,472	327,920	341,362	359,153	5.21%
<b>Confiscations</b>	215,424	60,000	60,000	61,500	2.50%
<b>SPLOST 2012-2018</b>	330,268	674,784	82,051	149,004	
<b>SPLOST 2019-2025</b>			730,970	401,030	
<b>Stanton Trust</b>	10,945	4,800	4,000	6,000	
	<b>\$ 11,391,371</b>	<b>\$ 17,142,720</b>	<b>\$ 16,521,942</b>	<b>15,193,708</b>	<b>-8.4%</b>

Consolidated Financial Schedule

### TOTAL BUDGET



**Significant changes** in the **Recommended Operating Budget and Program of Services** are highlighted in the following discussion.

## General Fund

The **General Fund** revenues are projected to be reduced from the current year, with a 12% decrease in revenues. Half of this decrease is due to funds borrowed in the prior year to purchase a fire truck. The remaining decrease in projection is attributable to anticipated sales tax declines.

Property tax revenue supports approximately a third of the General Fund. Very preliminary projections for Property Tax revenue from the County Assessor's office indicate a 10% increase in the Tax Digest due to growth (7%) and reassessments (3%). ***The City tax rate remains at the current rate, 7.9 mils.***

The City millage rate remains stable due in part to Payments in Lieu of Taxes (PILOT) from the City utility services which are operated on an enterprise, or business basis. The total PILOT to the general fund from the Gas, Water, and Solid Waste Funds is approximately equal the revenue generated by the property tax.

Other general fund revenues include Local Option Sales Tax, franchise fees, grants, business taxes, and permits and fines. These revenues were reflecting increasing strength in economic conditions, however, are projected to decline due to short term economic impacts from COVID-19 actions.

***Public Safety (Police and Fire) services*** account for more than half (55%) of all the general fund expenditures. These services are highly valued by the community and serve to create a safe and secure environment. The culture of excellence in each of these departments has enabled the City Police and Fire Departments to remain fully staffed with talented and dedicated individuals despite industry challenges in these fields. This supports a high level of service to the community, which is reliable and consistent.

### *Police Department*

Community engagement, respect, and professionalism define the culture of the Police Department. In addition, the Department received Georgia State Certification during 2019/2020. Public outreach programs such as a Citizens Police Academy, Firearms Safety Program, Pizza with the Police, Operation Santa, Police Night Out, and others are continually offered and build communication and trust throughout the community. This connection with the citizenry led to the re-establishment of City School Resource Officers (SRO) in the Social Circle City School system in 2019/2020, which will continue in 2020/21. The salary and benefits cost of the two SRO's is supported through a contract payment from the Social Circle City School System. No staff additions are included in this budget.

### *Fire Department*

The Fire Department provides advanced medical trained staff on each duty shift and is the first response to emergency medical calls within the City. This is a level of service highly valued by the community which is not replicated by most nearby departments. During 2019/2020, the City received an upgrade in its ISO rating from a 4 to a 2. This places our Fire Department amongst the top 3% across the country. In addition, the Fire Department provides Fire Safety inspections, fire hydrant testing, and community outreach programs. The Department is staffed with professional firefighters, with a minimum of three firefighters on each shift.

It should be noted that the City Council authorized application to the SAFER grant program administered by FEMA for financial assistance to expand the department by two Fire Fighters. This expansion will enable a minimum of four fire fighters per shift. This expansion is needed if the City industrial sector continues to expand as is projected. However, if there is not significant industrial expansion, the additional fire fighters would not be the most critical City need. The FEMA grant, if awarded will support two thirds of the cost of two firefighters for two years, and one third for the third year. If the grant is awarded, the Council can evaluate at that time whether the demand exists to accept the grant and fund the partial City commitment. Therefore, general fund contingency is budgeted which is sufficient to address this cost if the grant is offered and if Council desires to proceed to accept the grant.

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## Public Works

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Public works- Streets and Property Maintenance services account for approximately 15% of the general fund expenditures. This work includes street maintenance, mowing, and cemetery and property maintenance. Weekly collection of brush and leaves or grass clippings is provided by this staff. This budget funds these services at their current level. Staff continues to improve operational efficiency of these services with scheduling and route management. In addition, seasonal staff are used in Spring through Fall to enable better response to increased service needs during the growing season. Significant increases in street paving were achieved in 2018 and 2019 by contracting with Walton County where City costs were limited to materials. This service approach is continued.

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## Downtown/ Main Street

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The Downtown/ Main Street program accounts for a small portion (2%) of the general fund expenditures, however, supports a Commission and a volunteer base that raises approximately \$80,000 in private funds each year for downtown improvements, festivals, entertainment, and advertising to create a vibrant business atmosphere. The Main Street budget supports the operation of the Welcome Center downtown, public restrooms, and one staff person. **The Main Street staff position is being changed in the recommended budget from a 30 hour per week position to a full-time position.** In addition to facilitating the work of the Main Street Commission and volunteers and downtown property owners and merchants, the Downtown Director will be responsible for the management of Transit Services and City Communication services.

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## Transit

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Transit services account for approximately 3% of the general fund expenditures. The budget maintains current services levels with no significant changes in this department. In FY 2020-2021, the CARES Act will fully fund the operation of the Transit service, with no local fund commitment. Service enhancements will be accomplished during the year through a combination of on demand routes, and regular route scheduling. In addition, careful sanitizing of the Transit buses and limits on occupant load will be in place to enable the service to operate consistent with COVID-19 risk mitigation guidelines.

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## Library

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The Library funding accounts for 3 % of the General Fund in the recommended budget. The Stanton Memorial Library is part of the Regional Uncle Remus Library system. The City does provide funding to Uncle Remus to support operations and provides the Library building. It should be noted that the size of the **Library** was expanded by 50% and a complete renovation was completed during 2018/19. This expansion project was funded through a combination of City SPLOST, State, and Uncle Remus funding. The expanded library has enabled a much higher number of patrons and programs, and creative services being offered.

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## Administration and Financial Services

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Administration and Financial Services account for approximately 9% of the general fund expenditures. Recent technology and software upgrades continue to support enhancements in efficiency and customer access to information. Building permit services are contracted such that increases in building permit activity is supported by building permit fees, similarly if building activity decreases, costs are decreased accordingly. Municipal Court Clerk is now included in the City Clerk division of the budget, as that function is overseen by the City Clerk. Communications is now included in the Downtown/Main Street division of the budget as that function is now overseen by the Downtown Director.

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## City Council, Municipal Court, Legal, Debt and Management

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City Council, Municipal Court, Legal, Debt and Management services comprise the balance (14%) of the general fund. There are no changes to current services in these functional areas.

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## Water and Sewer Fund

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The budget continues a significant annual investment in replacement and extension of water and sewer system infrastructure. **Investment of \$2 m per year in water and sewer infrastructure projects for a period of 10 years was**

***begun in 2018/19 to achieve the condition, sustainability, and service levels needed to support the community and the long term planned economic growth.*** This budget follows the 2018 financial plan for addressing the City infrastructure needs while minimizing impact on utility rates.

***A rate increase of 2.5% on the water rate, and 2.5% on the sewer rate is recommended,*** in accordance with the long-term rate study completed in 2018 to support the debt service on the investment in water and sewer system improvements. Completion of these projects is improving service pressures and flows now and will result in operational cost savings in future years.

A typical residential customer in Social Circle uses 3000 gallons of water and sewer per month. A rate structure change is recommended in this budget to implement a meter charge rather than a minimum monthly use charge for the water system and sewer system. Thus, each 1000 gallons of usage will be billed based on volume used. This change will benefit the customers who use less than 2000 gallons per month. The rate impact on the average residential customer who uses 3000 gallons per month will be 2.5%.

No personnel or program changes are included in this budget.

The water fund does support the general fund through a Payment in Lieu of Taxes (PILOT) of approximately 10% of revenues.

Significant projects are included within the recommended Capital Improvement Plan which include local match funding for a CDBG grant application submitted in April 2020 to support sewer improvements in the Mill Village neighborhood, land acquisition and preliminary design and financial planning for a new wastewater treatment plant, and continued replacement of undersized and aged water mains.

### **Solid Waste Fund**

Curbside collection of solid waste, recycling, and bulk items is provided by the City through a third-party contractor. In May of 2020 the City received proposals from firms to provide these contractual services for a period of up to five years. The prior annual contract had not been re-bid for a number of years.

The budget includes a 2.5% increase in solid waste, recycling, and bulk item collection costs, and residential monthly bill when the new contract will take effect on October 1, 2020. The current residential monthly bill is \$15.60, which would continue unchanged until October 2020.

The solid waste fund does support the general fund through a Payment in Lieu of Taxes (PILOT) of approximately 10% of revenues.

### **Gas Fund**

There are no significant changes proposed in the Gas Fund. Personnel and programs will remain unchanged. The current condition of the gas system is good; thus, capital projects and system investments are oriented toward supporting economic growth.

The gas fund does support the general fund through a Payment in Lieu of Taxes (PILOT) of approximately 23% of revenues.

### **Conclusion**

The Operating Budget and Program of Services for FY2020-2021 was developed to achieve the Strategic Goals of the Mayor and Council, implement Comprehensive Plan initiatives, enhance public safety, improve cost efficiency and effectiveness of services, enhance water system flows and pressures and sewer system reliability, and respond to the customer service needs.

Opportunities for Council discussion and public comment on this Recommended Budget and Program of Services for FY2020/2021 were held at the regular May and June Council meetings, and work sessions.

The FY2020/2021 Operating Budget is required to be adopted by City Council prior to July 1, 2020 per the City Charter.

## Annual Report for FY2019-2020

### City Council

- Adopted a balanced budget and provided oversight of City government to provide appropriate services to the community.
- Provided policy direction and adopted Strategic Goals for FY2020-2022.
- Provided financial oversight of City and obtained a compliant Government Audit Report.
- Supported a dialogue with Walton County Board of Commissioners and Chairman Little which resulted in the County execution of a design contract for a Recreation Center in Social Circle to be constructed with County 2019-2025 SPLOST Recreation Funds.

### City Manager

- Obtained grant funds which support the City Council goals and Comprehensive Plan Vision.
  - Transportation Alternative Program grant funding through GDOT for sidewalk extensions along E. Hightower from the Bridge over CSX to Vine Circle, and along N. Cherokee from Oak Drive to Rose Lane, and along S. Cherokee from Cannon Drive to Spring Street. This grant provides 80% funding for engineering and environmental studies to complete construction plans. The City is then eligible for construction grant funds under this program.
  - USDA Rural Development grant funding in the amount of \$49,000 for the continued development of Friendship Park. This follows the \$99,000 grant received under the same program in 2018-19 to initiate Friendship Park. Phase I is now complete and Phase II is scheduled to be completed by July 2020. Grant funds were also received from Facebook (\$50,000) and Georgia Power (\$10,000) and the Social Circle Downtown Development Authority (\$25,000) for the park development.
  - An application was submitted in April 2020 for \$750,000 in CDBG grant funds for sewer system improvements in the Mill Village neighborhood.
- Continue to promote service enhancements and cost efficiencies throughout the City operations. During the year, Transit services were co-located at the Welcome Center to provide full time reception and expand route and scheduling flexibility to support the citizens and community events.
- Encourage and promoted the attainment of excellence in each area of City services. During the year, the Police Department attained State

Certification, the Fire Department completed an ISO review which resulted in an upgrade of the City ISO rating from 4 to 2, which is amongst the top 3% in the nation. In addition, staff have attained increased levels of licensure and certification in their respective fields. The City received the GFOA Distinguished Budget Presentation award for the third year.



- Continue to promote opportunities for partnership, collaboration and transparency in City government operations. During the year, staff began broadcasting public meetings through Facebook Live, and has expanded access to Boards and Commissions.

### City Clerk

- Continue to update the City code of ordinances, zoning ordinance and subdivision ordinance by Municode and are available on the City's website.
- Supported Mayor and Council for meetings, agendas, minutes and public record maintenance consistent with Georgia Law.
- Made travel and training arrangements as needed for Mayor and Council official events.



- The annual "Thank You" reception was held in December at the Church at the Grove. It was a very nice, very well attended event and much appreciated by the Boards and Commissions members.
- Received and responded to all requests for records by the public.
- Began the project to reduce volume, re-organize and remodel the file room.
- Completed a benchmark evaluation of the Municipal Court operations for best practices.
- Converted the booking of court fines from a receivable to a revenue to meet the recommendation from our auditors.

## Police Department

- Established a School Resource Officer program in partnership with Social Circle School Board. The program consists of two sworn officers, one being assigned to the elementary school and one being assigned to the middle/high school.
- Increased the sworn positions from 17 to 18 officers. Funding was approved to increase staffing for reduction of overtime and the increase number of calls for service.
- Continue to build trust within the community by engaging in community activities and building positive relationships through sponsored activities such as Pizza with the Police, Halloween Safety Center, Citizens Firearms Course and Coffee with the Chief.
- Created a Department Chaplain program to provide an avenue for Department employees, their immediate family, retirees and associated volunteer personnel to obtain counseling, post-traumatic incident assistance, spiritual guidance and to encourage community support for law enforcement objectives. In addition, the chaplains shall, when called upon, provide spiritual support and counseling for victims and their families involved in major and/or catastrophic events in the community.
- Established a Teen Leadership Academy for teenage students residing in the Social Circle area. The students gained knowledge in leadership qualities, SCPD operations, and firsthand experiences in criminal investigations.



## Fire Department

- Emergency Response and Training:
  - Completed fire training with outside contractors and industrial partners in the areas of Safety and Survival, Forcible Entry, Technical Rope Core, and Confined Space.
  - Completed State of Georgia EMS Refresher for all staff whose license renewed.

- Completed quarterly automatic aid fire training with Walton County Fire Rescue, Monroe Fire, and Loganville Fire.
- Staff members attended the Georgia Fire Academy and completed training to conduct company fire inspections.
- Fire Prevention and Life Safety:
  - Updated pre-fire plans on all commercial buildings inside the city.
  - The staff conducted fire and life safety inspections on commercial buildings
  - The staff delivered fire prevention and education to approximately 4500 residents and City visitors.
- Facilities and Equipment Management:



- Placed a new E-One fire engine in service to replace the old engine 6.
- Replaced all out of date breathing air equipment using SPLOST funds.
- Emergency Preparedness and Management:
  - Staff members participated on the Georgia Emergency Management Agency Type 3 Incident Management Team.
  - Staff worked as coordinators at Georgia Emergency Management Center State Operations Center during major events such as Hurricanes, Tornados, and Public Health Emergencies.
- Administration:
  - Completed Insurance Services Organization Public Protection Classification Survey and lowered the City's ISO rating from Class 4 to a Class 2.
  - The Fire Chief completed Certified Public Manager program at the University of Georgia Carl Vinson School of Government.
  - The Deputy Fire Chief was accepted to attend the Executive Fire Officer Program at National Fire Academy.

## Finance and Administration

- Completed the audit and submitted to the Department of Audits in November 2019. The document was posted to the City's website for ease of viewing by the public and was also loaded onto the "TED" website as required by law.
- Electronically entered and completed service orders using handheld tablet by the water and gas staff. This provides accuracy and performance speed among all employees. Service orders are entered from City Hall as needed and then sent electronically to the workers on the field to be completed.
- Electronically filed Journal Entries and Bank Statements within our financial software. This allows for better ease in finding documents related to general ledger entries and audit procedures.

## Public Works – Streets

- Staff provided much support to all downtown functions such as festivals and events with set up, installation and removal of decorations, event monitoring, traffic management, and general assistance.
- Improved the appearance and functionality of the PW lot as storage areas were organized, outdated supplies removed, and specific equipment and materials assigned to sheltered bays. Drainage and lot surface were improved with grading and addition of aggregate to eliminate potholes. Debris was removed, fencing repaired, and perimeter areas trimmed.
- Expanded and enhanced vehicle and equipment maintenance this year, as unsafe equipment was declared surplus and replaced if needed, needed repairs were completed, and a schedule and priority for replacing all vehicles and equipment was defined. In addition, alternate approaches were explored for purchasing used yet serviceable items was evaluated.
- Improved brush collection schedules with cross training of all personnel to enable the resources allocated to this service to be expanded during peak periods.

## Cemetery

- Instituted more frequent and regular mowing at both cemeteries and added grass baggers to the equipment to improve the turf condition. Added fertilizer and seed in bare spots.
- Continued efforts continue by staff and the Boy Scouts to clean the historic headstones with appropriate materials to preserve the stone. In addition, initiated repair of historic and leaning

markers which date back over 100 years and for whom there is not local family.

- Added aggregate to potholes and poorly draining areas of the cemetery lanes to improve access to grave sites and appearance. This work will continue incrementally to address each area of access.

## Transit

- Implemented route enhancements to expand medical access, and to serve frequent ridership to groceries and commercial and post office areas.
- Implemented special routes to support Downtown events and festivals within the City with non-Transit grant funds.
- Collocated transit dispatch operations in the Welcome Center to facilitate dedicated customer service and expand reception hours within the Welcome Center.
- Pilot tested Saturday transit service for potential additions to regular service areas.

## Wastewater Treatment Plant and Sewer Collection and Disposal

- Started a public education program focusing on preventing the introduction of grease and flushable wipes into the sewer system



- Major emergency repairs completed at several sewer lift stations
- Continued daily operations throughout the year including the Covid-19 pandemic

**Main Street & Main Street Commission**

- Promoted, facilitated and made possible downtown events and festivals that create energy, interest and bring the community together to the heart of the City. Family friendly activities included Taste of Social Circle, The Independence Day Celebration, Back to School Bash, Friendship Festival and Social Circle Christmas.
- The 25th Annual Friendship Festival, our corner stone event, saw a crowd of over 4000 in attendance which included vendors and festival goers throughout the day. This year the layout was changed due to the South Cherokee bridge closure and the entire event was held on Cherokee in the heart of Downtown. With the change we were still able to fill 101 vendor spaces. With fun and entertainment throughout the day, the 25<sup>th</sup> year was a super success!
- The Social Circle Tree Lighting, a new event added this year, allowed us to hold our Christmas tree lighting separate from the annual Christmas celebration. The idea behind this was so we could have the Downtown beautifully decorated well before the Christmas shopping season started. We plan to make this a tradition and have the Tree Lighting on the Friday before Thanksgiving each year.
- The Chocolate Crawl, another new event added this year, promoted the businesses in Downtown and encouraged eating and shopping locally. We held this event the Friday night before Valentine’s Day and it was a success! We look forward to having the Chocolate Crawl be added as a permanent Downtown event!
- This year saw the addition of three new businesses! The Grill’n Station, Good Fellas and Morris Realty all opened their doors in Downtown. We look forward to the possibility of several new businesses in the downtown area in the next year.
- The Downtown Development Authority encouraged property owners to take advantage of the Façade/Systems Grant Program. There were two businesses to take advantage of the Façade Grant this year.
- This year has seen the start and completion of Phase 1 of Friendship Park. We are so excited about what this park means for our City! In addition to DDA and



USDA funds, we had contributions from Facebook of \$50,000, Georgia Power \$10,000 and IMMEC sponsored and built our stage.

- New planters were added in Downtown this year as an Eagle Scout project by local scout, Mason Lawrence. In addition to this, we had sidewalks pressure washed and new trash cans installed. We purchased new Christmas decorations and bows for the Downtown as well. The post office park was spruced up and new trees were planted on East and West Hightower.
- The Main Street Commission was able to contribute \$17,000 and establish a grant for Downtown Businesses that were the hardest hit by the COVID-19 outbreak. We are thankful to be able to assist our Downtown businesses during these trying times.

**Water Treatment Plant**

- Initiated a study to evaluate and optimize the treatment chemicals and operations for improved water quality and reduced corrosion in the water distribution system. This is an evaluation necessary to be accomplished periodically as conditions change with source water, demand, and storage conditions.
- The Operator in Responsible Charge (ORC) attained a Class I Water Treatment operator license.
- Enhanced Water Plant and Site maintenance and updated the preventive maintenance schedules for the facility and equipment.



- Expanded Public Education efforts with participation by Water Operators in school career fairs and hosting of field trips. Additional advertising and public service announcements regarding water quality, water treatment, and water conservation were initiated.

## Water Distribution System

- Replaced segments of galvanized water main within the project limits of the GDOT Bridge Replacement project. This improved service pressures and water quality to the area.
- Continued residential water meter replacement with radio read meters to enable conversion of the meter reading technology from a handheld reader. This will improve accuracy and efficiency when there are sufficient radio read meters to convert reading operations.
- Replaced inadequate and inoperable fire hydrants under an ongoing annual program coordinated between the Fire and Water distribution Departments.
- Continued the exercise of mainline valves, to identify maintenance needs and flow restrictions. In addition, assessed key intersections of mains to verify interconnection conditions to diagnose and correct distribution system flow or pressure anomalies.

## Gas Distribution System

- The Gas Department went above and beyond expectations with minimal staffing. In addition, the gas crew has assisted the water distribution crew with many repairs and locates.
- Installed gas distribution system in “The Oaks at Alcovy” subdivision
- Installed gas distribution system in “Belmont” subdivision
- Installed 20 new services
- Responded to 1,769 Gas locates for Calendar year 2019
- Responded to 1,048 Water locates for Calendar year 2019
- DIMP inspection by the Georgia Public Service Commission with no findings.
- Responded to 20 leak investigations

## Boards & Commissions

### *Downtown Development Authority*

- Facilitated a \$150,000 matching grant program from the USDA for the development of Friendship Park with an investment of \$25,000 of DDA funds.
- Awarded façade grants to promote businesses downtown.
- Discussed potential strategies to promote redevelopment of the Old Mill property
- Created and implemented a Business Assistance Grant program to assist downtown businesses

affected by the COVID 19 virus disruption of business activities.

### *Social Circle Development Authority*

- Coordinated with the Walton Economic Development Authority Director, Shane Short, to support recruitment of industry in Social Circle.
- Development of new bylaws
- Moved their funds into the Georgia 1 state funds investment pool for improved returns.

### *Georgia Initiative for Community Housing (GICH)*

- Attended the Fall and Spring retreat with other GICH communities learning about resources available and sharing approaches and outcomes.
- Organized neighborhood cleanups in six neighborhoods.
- Initiated a city-wide housing assessment. 50% of the city has been completed
- Created branding for the Social Circle GICH approach.
- Developed and distributed a flyer providing resources available to residents for homeownership, home improvements, and energy assistance.
- Submitted applications to the State for CHIP (Community Home Improvement Program) and CDBG (Community Development Block Grant) funding.
- Made recommendations to the City Council to consider zoning ordinance amendments to simplify approvals for the types of housing desired, and for community redevelopment incentive tax programs.



*We love where we live,  
We serve where we love,  
Together*

### *Tree Board*

- The Tree Board used most of its funds for tree plantings, with any remaining fund to be spent on supplies for future plantings (tree watering bags and a ball cart for moving trees when heavy equipment is not used).
- Tree plantings included the following: 2 trees at Veterans Park, 4 trees at the Library, and 6 trees at Burke Park.
- The Tree Board has continued to work with the Library on the maintenance of the tree planting and landscape, as well as advise the City on new projects, such as Friendship Park.

### Social Circle Planning Commission

- Recommended to Mayor and Council to approve a Rezone for the 32 acres on Thurman Baccus Road from Agricultural to Agricultural 2 for a Subdivision of 27 lots.
- Planning Commission Chairman Scott Gaither provided a letter of recommendation approval to Athens Technical College
- Planning Commission Member Adolphus Gaither received his certificate of complete of Training 101 Class for the Planning Commission.



- One of the projects the Planning Commission wanted to achieve in 2019-2020 was to hold a community workshop for Bikeway and Sidewalk Master Plan which it held in April 2019. City Manager Adele Schirmer provided from Northeast Georgia Regional Commission a map so the community could mark where the community would like to see Bikeway and Sidewalks. City Manager Adele Schirmer and Planning Administrator Barbara Schlageter have taken the map back to the Northeast Georgia Regional Commission and they are in the process of creating the Bikeway and Sidewalk Master Plan so the Planning Commission will make recommendation over to Mayor and Council in 2020 for an adoption.
- The Planning/Corridor Commission had a request to Rezone a property from Residential to office institutional. We will have American Pest Control company on N. Cherokee Rd coming in 2020.
- The Citizen Academy Class choose to have a Mock Class to the Planning Commission learning what the Planning and Zoning Requirements are. We think the Citizens in the Citizen Academy Class thoroughly enjoyed learning this part of the government.
- Our Planning and Zoning Chairman has taken a new position in another city, so the Planning Commission has approved to hold the regular monthly meeting on the 4<sup>th</sup> Tuesday night of each month instead of the 4<sup>th</sup> Monday of each month. All Commission Members were in approval of this change.
- The Planning/Corridor Commission did hear a public hearing on Text Amendment to Light Industrial to allow Concrete or masonry plant in I1 Zoning. The

Planning/Corridor Commission did not recommend to Mayor and Council to amend the Zoning Ordinance.

- However, the Planning/Corridor Commission did recommend to Mayor and Council for the Zoning to stay the same under Light Industrial but did recommend to Mayor and Council to allow a concrete plant under a Conditional Use Permit. We did have one no vote.
- Mr. & Mrs. John Miller were able to save the “doll house” from 207 E. Hightower Trail and relocated over to their property at 149 Sycamore Street with a recommendation from the Planning Commission to grant a variance setback on the rear of the property. We had a letter from the Historic Preservation Commission supporting this variance request. The Planning Commission is pleased how Mr. & Mrs. Guy have made their place look amazing and Mr. & Mrs. Miller saving the otherwise demoed “doll house”. A win-win for everyone!

### Historic Preservation Commission

- Processed approximately 25 COA applications in a timely fashion. With cooperation of property owners, all were approved or approved with conditions.
- Preserved historic guest house/shed by relocating from property owner on E. Hightower to property site on Sycamore St. Relocation success goes to the Guy family and the Miller’s of JK Designs.
- Worked with City of Winterville and NEGRC to review and finalize their HPC Design Guidelines.
- Continued work with the statewide GA Alliance of Preservation Commissions Board. Serve on that Board and its membership committee.
- Completed required HPC member training to maintain the City’s Certified Local Gov’t status. Attended 2019 GA Historic Preservation Division Annual Conference.
- Continue collaborative work with HPSSC, P&C Commission, SC Gateway Garden Club (quarterly Curb Appeal Award), and other local organizations.



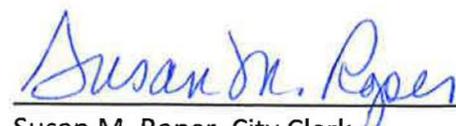
## Strategic Goals

### City of Social Circle Mayor and City Council Strategic Goals 2020-2022

1. Provide a new **1.5 MGD** Wastewater Treatment Plant to serve the City, ***which can be expanded with future demands***
  - A. Proceed with site selection, design, and permitting for a new Wastewater Treatment Plant
  - B. Evaluate financing options to minimize impact on current customers
  - C. Accommodate expansion capability to serve Industrial Growth
  - D. Consider Award of construction contract by January 2023.
2. Repair and Rehabilitate Existing Sidewalks and Continue Sidewalk Extensions.
  - A. Complete sidewalk extensions currently planned with TAP grant funds on North and South Cherokee and on E. Hightower. Include 20% contingency funding in each construction contract for repairs of existing sidewalks.
  - B. Program SPLOST transportation funds and seek appropriate grants to rehabilitate and improve accessibility of existing sidewalks.
  - C. Increase attention to sidewalks in annual maintenance of City streets.
3. Update the City Charter and Code to Simplify and Streamline, Strategically
  - A. Initiate City Charter amendments
  - B. Simplify and Update Alcohol Ordinance
  - C. Define locations within the City appropriate for higher density housing, and amend the zoning text and map to remove barriers
  - D. Review RMD Zoning District regulations to enable housing construction which is in character with existing in these areas. Include consideration of setbacks, housing size, and housing type.
  - E. Consider adoption of a Redevelopment Incentive/Blight Tax Millage Rate ordinance
  - F. Consider Zoning and Subdivision Ordinance changes to streamline and simplify process and remove unnecessary barriers and requirements.
  - G. Establish a schedule for completion of overall Code Review
4. Adopt an Economic Development Strategy for Social Circle to guide the Development Authority of Social Circle and the Walton Economic Development Authority.
5. Explore strategies to expand Youth engagement and opportunities within the Community.
6. Increase transparency of City Government and expand communication between the City and the community.
7. Develop an approach for Stormwater which balances community willingness to fund new revenues with desired City service levels.

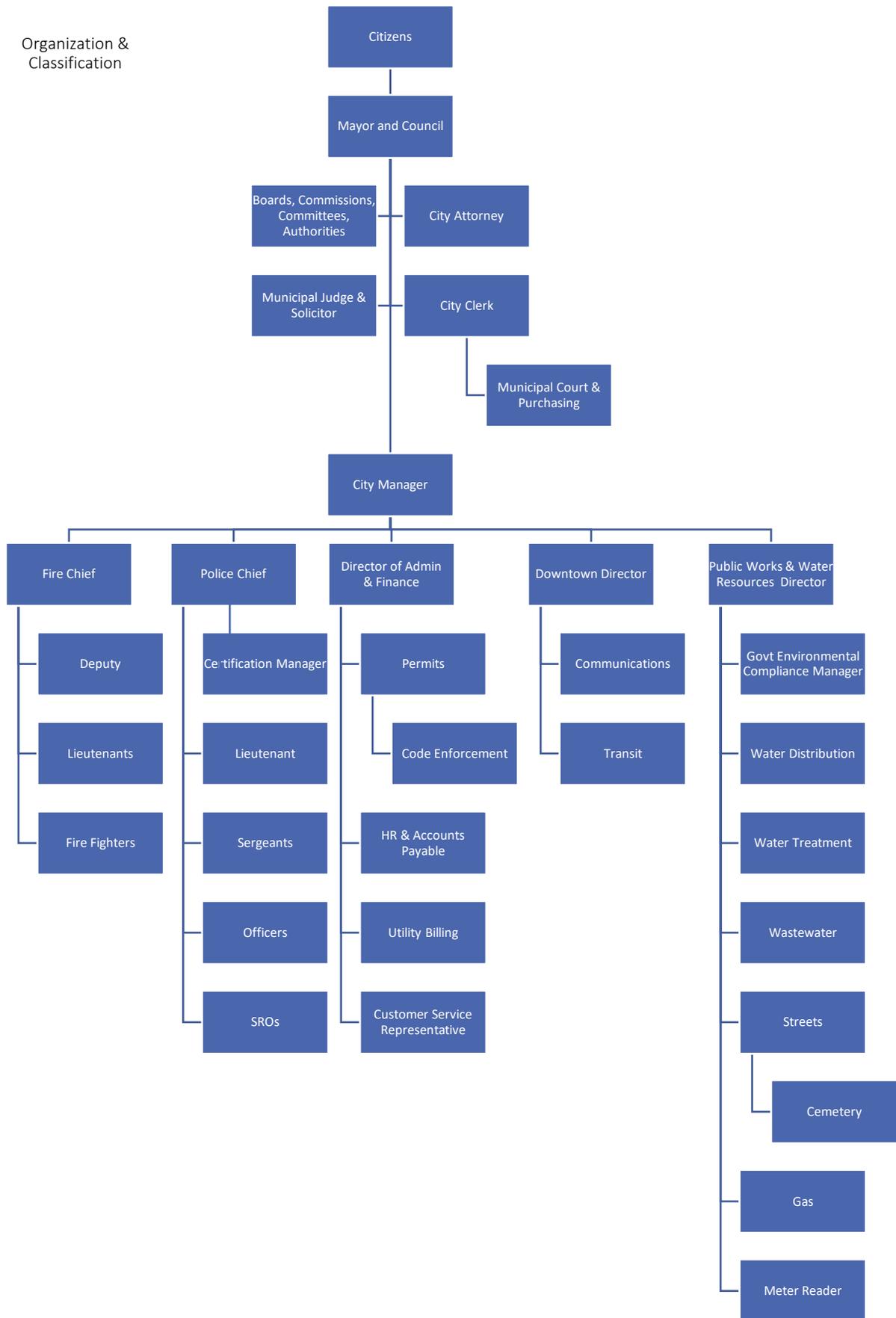
Adopted by City Council this 21 day of January, 2020.

  
\_\_\_\_\_  
David L. Keener, Mayor

  
\_\_\_\_\_  
Susan M. Roper, City Clerk

# Organizational Chart

Organization & Classification





# City of Social Circle Comprehensive Plan

Adopted June 20, 2017

*Developed by the City of Social Circle*



## Acknowledgements

### Walton County Unified Comprehensive Plan Steering Committee

Kevin Little, Chairman, Walton County  
 Mike Martin, Planning Director, Walton County  
 Charna Parker, Assistant Planning Director,  
 Walton County  
 Ashley Blackstone, Mayor, Between  
 Jimmy Guthrie, Mayor, Good Hope  
 Randy Carithers, Mayor, Jersey  
 Dan Curry, Mayor, Loganville  
 Robbie Schwartz, Project Specialist,  
 Loganville  
 Greg Thompson, Mayor, Monroe  
 Pat Kelley, Planning Director, Monroe  
 Hal Dally, Mayor, Social Circle  
 Adele Schirmer, Manager, Social Circle  
 Lamar Lee, Mayor, Walnut Grove  
 Shane Short, Executive Director, Development  
 Authority of Walton County  
 Mike Owens, President, Axis Risk Consulting  
 Eddie Sheppard, resident  
 William Malcolm, resident  
 Chip Dempsey, resident

### Social Circle

Hal W. Dally, Mayor  
 David Keener, Mayor Pro Tem  
 Tyson Jackson, Council Member  
 Scott Simpkins, Council Member  
 Steve Shelton, Council Member  
 Adele Schirmer, City Manager  
 Susan Roper, Clerk  
 Jenny Watt, Marketing Coordinator

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# Chapter 1

## Introduction & Overview

Communities with a sense of place, a shared community vision, and a commitment to achieving that vision through public and private action are those that will thrive through changing times.

A Comprehensive Plan is an organized way of determining community needs and setting goals and objectives to address them. The comprehensive plan provides guidance to orchestrate resources and events to achieve the desired vision of the community.

Under the Georgia Planning Act, 1989...

*“Coordinated and comprehensive planning by all levels of government within the State of Georgia is of vital importance to the state and its citizens. The state has an essential public interest in promoting, developing, sustaining, and assisting coordinated and comprehensive planning by all levels of government. This article is intended to provide for the coordination of planning, at the direction of the Governor, by departments, agencies, commissions, and other institutions of the state, and this article shall be liberally construed to achieve that end.”*

The Georgia Department of Community Affairs is designated to facilitate the oversight of Plans.

The adoption of a compliant Comprehensive Plan enables the City to be a qualified local government (QLG) with access to incentives such as CDBG grants and GEFA loans.

### Walton County Comprehensive Plan

Walton County, and the cities of Between, Good Hope, Jersey, Loganville, Monroe, Social Circle, and Walnut Grove joined together to complete a Comprehensive Plan in June 2007.

Under State Law, a Comprehensive Plan for these jurisdictions requires update and adoption by June 30, 2017 (Loganville’s deadline is 2018).

Walton County has contracted with the Northeast Georgia Regional Commission (NEGRC) to prepare these plan updates. Social Circle has opted to conduct its own supplemental planning activities and develop its own plan document.

### Social Circle Comprehensive Plan

The development of a City Comprehensive Plan was identified by the City as an objective in the Annual Operating Budget for FY2016/17.

#### *Objectives for Fiscal Year 2016--17*

*“City Comprehensive Plan will be developed, with extensive community input, which will add to the previously adopted Future Land Use plan a specific Vision for Social Circle. In addition, the elements of the future land use plan will be described and details of intended timing, balance of uses, type of development, and long term infrastructure elements to support the vision will be included. A Comprehensive Plan will provide additional written detail and dimension to the Future Land Use map to communicate to the public, future residents, potential industries, and commercial investors how the community desires to guide the growth of Social Circle, to preserve its character unique identity and protect its historic fabric.”*

## Process & Public Involvement

Under the Georgia standards, public participation must include

1. Identification of Stakeholders
2. Identification of Public Participation Techniques
3. Involvement with the Stakeholders with those techniques
4. Legally required public hearings

A steering committee must be used which includes elected officials and economic development professionals.

### Walton County Public Input & Steering Committee

Walton County designated a steering committee for the 2017 update of the Countywide Comprehensive Plan. The Steering Committee included from Social Circle two elected officials, and Mike Owens. The NEGRC has held three meetings with the designated steering committee towards the plan update. These meetings were held at the County Courthouse as follows:

- October 27, 2016; 2:30 pm - public hearing
- October 27, 2016; 3:00 pm -overview of Process and input
- January 10, 2017; 2:30 pm - review of Goals/Vision/SWOT Analysis
- January 26, 2017; 2:30 pm -review of Work Program

Following the second steering committee meeting, the NEGRC determined that the overall Walton County Comprehensive Plan would consist of a separate document for each community. With this approach, the individual City identities and Vision could be reflected, while also coordinating a Countywide perspective.

- March 2017 -NEGRC Delivery of Draft Plans  
April 2017
- Public Hearing on Comprehensive Plan (Countywide)
- April/May 2017 -Submission of Plan to DCA for Compliance Review
- June 2017 -Adoption by each Governing Body

### City of Social Circle Public Input & Steering Committee

In addition to the NEGRC work on the Comprehensive Plan, a robust public input process was developed by Social Circle to gain community insight into the Plan. A summary of the public input is provided below:

<b>Date, Time, Place</b>	<b>Invitees</b>	<b>Topics</b>	<b>Attendees/ Respondents</b>
July 25, 2016 12 pm-1pm Magnolia Manor	Rotary Club	City Vision	20
December, 2016	Online Survey by UGA	Downtown	246
January 6, 2017	Mayor & Council, School Board, Sr. City Staff, School Admin	City School Collaboration; Strengths & Opportunities	25
January 7, 2017 10 am- 2 pm, Saturday Community Room	Mayor & Council, Sr. City Staff, Planning Commission, Downtown Development Auth, Main Street Board	Overview; Stakeholder Identification; Public Participation Techniques; Vision Elements; SWOT	23
January 16, 2017 Web Page	Public	Plan Process; Upcoming Meetings; Notes from Prior Meetings; Survey Opportunity	-
January, February Newsletters	Public- Mailed with Utility Bills	Plan Input Information ; Offer to Attend Group Meetings	-
January, February Facebook Blasts	Public- City of Social Circle Facebook	Notice of Meeting Schedule Input Opportunities	-
January 23, 2017 5 pm, Monday Community Room	Public, Planning Commission	General; Vision; SWOT Analysis	19
January 26, 2017 6 pm, Thursday Social Circle Community Room	Public, Tree Board, Garden Clubs	Natural Resources; Vision; SWOT Analysis	10
January 23-31, 2017	High School Student Focus Groups in Advisory Classes	Vision; SWOT Analysis	50 +/-
January 31, 2017 11 am- 1pm, Tuesday Social Circle Theater	Public, Industry Representatives and Economic Development Professionals	Economic Development Focus; Vision; SWOT Analysis	21
February 6, 2017 7 pm, Monday Social Circle Methodist Church	Boy Scout Troop	General; Vision; SWOT Analysis	17

<b>Date, Time, Place</b>	<b>Invitees</b>	<b>Topics</b>	<b>Attendees/Respondents</b>
February 9, 2017 11 am- 1 pm, Thursday Magnolia Manor	Public, SCDDA, Downtown property owners and business owners	Downtown Focus; Vision; SWOT Analysis	18
February 13, 2017 8:30 am, Monday Welcome Center	Public, MS/HS PTO	General; Vision; SWOT Analysis	6
February 13, 2017 2:00 pm, Monday City Hall	City Department Heads and Senior Staff	Infrastructure & General; Vision; SWOT Analysis	10
February 13, 2017 6:00 pm, Monday Gunter Hall	Historic Preservation Society of Social Circle, Historic Preservation Commission, Public	Historic Resources; Vision; SWOT Analysis	17
February 15, 2017 3:15 pm, Wednesday Social Circle Elementary School	Elementary School PTO	General; Vision; SWOT Analysis	7
February 18, 2017 9 am – 1pm, Saturday Welcome Center	Public- Drop In Opportunity	General; Vision; SWOT Analysis	4
February 20, 2017 7:00 pm, Monday Mars Hill Fellowship Hall	Public, Communities of Faith, Neighborhood Organizations	Neighborhoods; Vision; SWOT Analysis	18
February, 2017	Web Based Survey	Vision; SWOT Analysis	26
<b>DRAFT REVIEWS</b>			
February 27, 2017	Planning Commission	Vision & Future Land Use	
March 6, 2017	Social Circle City School Board	Vision & Future Land Use	
March 9, 2017	Downtown Development Auth	Vision & Character Area	
March 13, 2017	Historic Preservation Commission	Vision & Character Area	
March 14, 2017	Main Street Commission	Vision Review & Character Area	
March 23, 2017	Tree Board	Vision Review	
April 18, 2017	Mayor & Council	Vision Review; Land Use; Character Areas; Work Plan	

# Chapter 2

## Needs & Opportunities

The following list of needs and opportunities results from a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis conducted from all public meetings and survey results during the months of January and February 2017, with both steering committee and public present, as well as professional analysis of relevant data and results of the online questionnaire.

*\*Italicized entries indicate high priorities*

### Gateways

#### Needs

- *The edges of the City are not apparent, and some of the approaches into the City could be much improved.*
- Community, downtown activities are not well promoted with signage.

#### Opportunities

- The city is surrounded by rural areas, which presents an opportunity to create a sense of arrival and a strong first impression which reflects the values of the community. Each roadway entrance into the City limits should be accommodated with a sign, with a consistent design motif, scaled per the roadway, and extensively landscaped and maintained like a front entry. Each gateway sign provides an opportunity for a special event banner or placard which can be changed, creating interest and attention.
- *The Exits off I-20 to Social Circle provide the strongest opportunity to create a sense of arrival and draw traffic from the interstate into the city. These gateway signs should be carefully placed to create a terminated vista, should be sized per the roadway and traffic volume, should have a consistent motif which reflects the community character, and should be well set back from the roadway with extensive and manicured landscaping. The gateway signage at the interstate exits should be the dominant visual element greeting the driver as they enter the City.*

## Infrastructure

### Needs

- *The City water treatment plant is limited in capacity to 1 MGD. Future growth in industry and population will require additional water supply.*
- *The City water distribution system is aged and the network suffers from lack of interconnection internally and to adjacent water systems. This results in areas of poor water pressure and flow.*
- *The City wastewater treatment plant is aged and limited in capacity. Future growth in industry and population will require additional treatment capacity.*
- *The City wastewater collection system is aged and constrained by an excessive number of pump stations which load the collection system. High inflow and infiltration during heavy rain events exacerbates capacity constraints.*
- Areas of the City storm water drainage system and waterways are subject to overflow and flooding during heavy rains. Erosion is apparent in some locations. Water quality measures are needed to protect the waterways within the City.
- Roadways within the City need pavement restoration. Current funding levels are inadequate to maintain pavement condition.

### Opportunities

- Walton County, the City of Monroe, and Newton County Water and Sewer Authority have excess water treatment capacity and distribution systems that are feasible for interconnection. Regional water treatment capacity is available.
- The Newton County Water and Sewer Authority has excess sewer treatment capacity available, and is located topographically downstream from the City, providing an opportunity for regional cooperation and removal of a significant number of pump stations from the City system.
- A master plan which details short and long term water and sewer system improvements with priorities will position the City well for implementation of critical improvements in a logical sequence and will maximize opportunities for state and federal grant assistance, and public private partnerships through the development process, and consideration of impact fees.
- Establishment of a storm water utility fee would provide revenue related to property impact which would enable funding of storm water improvements to address flooding and water quality treatment.
- Walton County owns and operates paving equipment. City taxes support the County labor and equipment for paving streets. A partnership between the City and County in which the City pays for paving materials, and the County provides labor and equipment would extend the amount of roadway pavement maintenance provided.

## Community Facilities, Parks & Recreation

### Needs

- There is a shortage of parks and recreational opportunities for residents. Passive parks are needed within neighborhoods and public passive parks are needed in all areas of the City.
- *An off-road trail system is needed which provides for bike, and pedestrian access throughout the City with a minimum of roadway crossings. This trail system should provide for connections between the downtown, neighborhoods, parks, schools, and employment centers to serve for recreation and non- vehicle access options.*
- *A public recreation facility is needed within the City which provides a gym, indoor exercise equipment, rooms for fitness classes, rooms for wellness and nutrition education, and other related needs.*
- The Senior Center is currently a shared space with the courtroom. A space is needed in which more services can be provided to the seniors, such as health and wellness classes, games, recreation and fitness, and activity centers.
- Recreation programming within the City is provided by Walton County, and is limited. Additional programming is needed to provide local youth an opportunity to participate in organized sports and activities without need to commute to neighboring Cities.
- *The library needs expansion to serve the current and future residents and integrate opportunity for access to technology into the facility.*
- Public meetings, including Council meetings and appointed Boards and Commissions, are held in the Community Room. Audio visual and sound equipment is needed to enhance the ability for the audience to follow presentations and discussion.

## Opportunities

- There is much open space and undeveloped land within the City which provides an opportunity for a park network to be planned, which can be implemented prior to or in conjunction with future development. This enhances public private partnership opportunities and the ability to set aside sensitive environmental areas for passive park use, and other areas for active recreation uses.
- Extensive Citizen interest in a trail network provides the opportunity to develop a trails master plan for the community. There is much open space and undeveloped land within the City which provides an opportunity for a trail network to be integrated into sensitive environmental areas such as stream corridors, and to connect to parks, schools, and neighborhoods.
- A recreation center in Social Circle would serve a regional County need, and would fulfill the past County plans for a recreation center in each City in Walton County. This project would be SPLOST eligible.
- A recreation center in Social Circle would facilitate the programming of additional recreational opportunities for youth and Seniors in the City. This would serve senior center and activity needs.
- The City and Uncle Remus Library Board have funded the local share for the Library expansion, and the site parking has been reconfigured to accommodate the building expansion. Preparation of Schematic and Design Development plans will strengthen the attainment of State funds for the expansion project.
- Rehabilitation of the community room to better serve AV needs for public meetings would also enhance the opportunity to film and broadcast public meetings.

## Community Facilities, Parks & Recreation Opportunities (Continued)

- Stephens Park is an opportunity for more community recreation and activity. The fencing, lighting and restroom and press box facilities in place provide the basic infrastructure for significant community festivals, recreation, and concerts.
- The County owned Pond site opposite the South Walton Recreation Park and Ballfields creates an opportunity for a passive park, native landscaping, an educational water feature, and an internal trail system that connects to the Citywide trail network.
- Consider a community pool or splash pad park.
- Teen activity areas are needed, such as indoor trampoline, rock climbing, gametime, skyzone, etc.

## Community Involvement

### Needs

- There is significant involvement by civic groups and volunteers in community activities, however there is less awareness of opportunities for appointment to Boards and Commissions.
- Opportunities to develop youth leadership are limited.
- Interaction relating to community issues between youth, professionals, and seniors and retirees is limited which leads to lack of understanding between generations.
- More interaction is needed between City Schools and City Government and local employers to build internship opportunities and provide for professional skill development and work ethic training.
- Local residents are not aware of local employment opportunities by businesses and industries.
- Communication from City government to residents is lacking. Website, Facebook, and monthly newsletters provide some information, but more is needed on ongoing issues.
- City Council meetings and Boards and Commissions are not broadcast, thus it is difficult for residents to stay informed.

### Opportunities

- *A community leadership program would educate citizens on Social Circle government services and provide an opportunity for citizens to apply for consideration to Board and Commission appointments.*
- *Focus groups could be created for specific issues or plans which include youth and all ages, to build leadership in the community and obtain broad input and consensus on community issues.*
- An internship and mentoring program at Social Circle City Schools by local professionals and employers could build job opportunities for graduates, and provide experience and development of critical work skills while strengthening the match between the local residents and employment needs of current employers.
- A local Facebook page or employment posting could facilitate the match of the local population with available jobs in the community. This enhance workforce development and employee retention for local industry, reduce unemployment within the City, and reduce commuter traffic.
- A periodic town hall type meeting relating to City business would be beneficial to maintain community dialogue and provide updates on ongoing programs or projects.
- Through a partnership with the Social Circle School system, or adjacent Technical Colleges, public meetings could be filmed and broadcast via YouTube and linked to the website providing the ability for those who cannot attend meetings to stay informed. A local radio show or “e-news” paper could also be created though such a partnership providing valuable experience and exposure to students.

## Economic Development

### Needs

- More activities are needed for corporate visitors after hours.
- Local industry growth rates need to be projected and communicated to the school systems so they can create the training program and capacity that will fill the need at the time needed.
- More entertainment options are needed for youth.

### Opportunities

- Walton Economic Development Authority is promoting a program for workforce development that would create a training pipeline between the public high schools, at the technical colleges and the local industry.
- There is a need by the movie and TV industry for filming locations.
- Interest in Social Circle tourism can be created through promotion of the films that have been located in Social Circle, as well as future films. For example, a baseball themed focus could link area tournaments with the filming of "42".
- A weekend, drive in theater may be an attraction for area entertainment that can be located in a rural area, separated from neighborhoods.

## Housing

### Needs

- A shortage of housing exists in the \$250,000 - \$500,000 range. Potential homebuyers are looking for housing within the City within this range and it is not available. There is ample housing in the starter home range of affordability.
- *Code enforcement is needed to address run down homes, lack of lawn and building maintenance in some neighborhoods, and zoning violations and abandoned vehicles. Citizens take pride in every neighborhood and additional enforcement support is needed to address the occasional problem property which affects the attractiveness of the neighborhood.*
- The Rental housing market is very tight, making it difficult for those who do not wish to buy to locate in the area.
- While there is housing around the downtown, there are no downtown living options.

### Opportunities

- The City is attractive to new residents due to area employers, the strong school system, and easy access to the Atlanta metropolitan area. This demand supports the provision of attractive neighborhood development, and enables property values in existing neighborhoods to be maintained.
- Citizens' desire for stronger Code enforcement indicates pride in the community and creates an opportunity to build community involvement within neighborhoods for cleanup days and neighbor assistance.
- Demand for rental housing creates an opportunity to reduce vacant homes and creates financial feasibility for investor improvement of existing housing stock.
- The demand for rental housing and desirability of downtown living for some residents supports the feasibility of developing downtown housing in the Mill area.



# Chapter 3

## Vison 2040

Social Circle is a picturesque city, which retains its Victorian charm and authentic historic downtown, within the historic Georgia Heartland. Social Circle is a rare city within commuting proximity to Atlanta that remains separated from the urban sprawl, and welcomes economic activity and growth in a manner and form that strengthens its sense of place. Social Circle is a sustainable, adaptable community with abundant natural resources nearby. It is a walkable, friendly, community that retains its small town charm and hometown feel with a high quality of life for residents.

Social Circle is a complete community with a variety of attractive neighborhoods, a highly rated independent school system, abundant recreation and activity opportunities for all ages, and a variety of commercial areas including an authentic historic downtown, with unique shops and restaurants and frequent festivals and entertainment, as well as larger commercial centers at the North end of the City, and along the Social Circle Parkway to the east, and at the I-20 interchange. The Social Circle Parkway provides convenient access via a scenic tree lined corridor through rural countryside to an Athens Technical College Campus, and an expansive industrial sector which provides a wealth of employment options and is well served with power, rail, natural gas, and water and sewer.

Surrounded by rural countryside, each gateway into the City provides a sense of arrival, and displays attractive welcoming and colorfully landscaped signage that indicates residents' pride in their community. The City enjoys clean air, clean water, protected natural water ways, and is within a short drive to the Hard Labor Creek Reservoir, Golf courses, Hard Labor Creek State Park, and Charlie Elliott Nature Center. The Georgia Department of Natural Resources is headquartered in Social Circle, and promotes and provides opportunities for citizens to enjoy Georgia nature.

The authentic historic downtown is located within the center of the City and is the heart of the community. Vibrant with activity, variety, shopping, dining and downtown living, it is an attraction to residents and tourists alike.

Spanning out from the downtown is a well preserved residential historic district in which homes predominate and Bed and Breakfast Inns are sensitively tucked providing a delightful accommodation for visitors without changing the residential character of the district. The character of the historic district is protected through preservation and restoration of all contributing buildings.

Neighborhoods radiate from the downtown in all directions, such that all are walkable to the downtown and sidewalks are continuous along the streets. Street trees line the roadways providing shade and clean air, and attractiveness. Housing of all price ranges and many styles is provided within the City, and every neighborhood is well maintained and safe and secure. A perimeter roadway extends from North Cherokee Road around the west side of the City to South Cherokee, providing access between neighborhoods.

Community parks are located throughout the City, with trail and roadway connections providing for easy access from neighborhoods. A trail and bicycle path network encircles the city adjacent to the Parkway, and connects to the downtown, school campuses, parks and recreation areas, and neighborhoods. The trail network winds through and around neighborhoods by following creeks and water ways, and minimizing roadway crossings.

A City Transit system provides service throughout the community, enabling easy access to schools, industry, shopping, and other destinations.

The independent City School system is exceptional as compared nationally and is a key attraction to the City. The school facilities are current and progressive, the curriculum is responsive to the needs of all students, and the school provides a strong foundation for college bound as well as skilled labor. There is partnership between the school and local industry and business which provides for mentoring, internships, and development of the future work force needed in the Social Circle.

The Athletic complex at the High School provides exceptional facilities for competitive sports and the School sports activities are supported by the community with high attendance and sponsorship. In addition, athletic parks are located within the city to provide for baseball, softball, soccer, and football. A recreation center serves the community and provides for basketball, volleyball and other health and wellness programs.

Youth activities abound, with opportunities for organized team sports, as well as dance, theater, hiking, biking, and more. Community focus groups promote youth involvement and develop leadership opportunities.

A commercial area is centered around the intersection of North Cherokee Road and Route 11, providing a high visibility attractive center which ample parking around the stores, and landscaped street frontage which fosters the Social Circle gateway image.

The Social Circle parkway provides a convenient route for traffic from I-20 to the thriving Industrial area located to the northeast of the City center. The Industries are clustered in this area, and are identified with high quality buildings, corridor landscaping which provides a campus like feel to the Parkway and attractive well landscaped monument signage. The industries are energy efficient and environmentally sensitive providing a clean and healthy environment for those working in and living around the industry.

Transparency and fiscal conservatism in government and a high level of volunteerism and engagement in Civic organizations characterize the community. The varied civic groups continue a strong tradition of working together to provide for the needs of the community. City services are efficient and effective and responsive to the needs and priorities of the community. Infrastructure is reliable, sustainable, and compliant and continually updated to support economic growth and environmental considerations.

# Chapter 4

## Land Use

Pursuant to the rules of the Georgia Department of Community Affairs, the following Character Areas Map and Defining Narrative provide the physical planning component of the comprehensive plan.

The DCA defines a character area as a specific district or section of the community that:

- Has unique or special characteristics to be preserved or enhanced (such as a downtown, a historic district, [an] arts district, a neighborhood, or a transportation corridor);
- Has potential to evolve into a unique area with more intentional guidance of future development through adequate planning and implementation (such as a strip commercial corridor that could be revitalized into a more attractive village development pattern); or
- Requires special attention due to unique development issues (rapid change of development patterns, economic decline, etc.)
- Character areas typically provide greater flexibility than traditional future land use maps, in which each parcel is assigned a single category such as Residential or Commercial.

The following table provides an overview of each of the character areas, including a brief description, zoning compatibility, and appropriate land uses for each:

## Character Areas Compatibility Index

CHARACTER AREA	DESCRIPTION OF CHARACTER AREA	ZONING COMPATIBILITY*	APPROPRIATE LAND USES*
<b>Agricultural &amp; Estate Single Family Residential</b>	Pasture lands and woodlands, conservation areas and open lands, cultivated agriculture, agritourism, farms, and residences associated with farms or on larger tracts of land with pastoral views and a high degree of building separation	Agricultural, Agricultural -2	Residential, Agricultural, Agritourism,
<b>Neighborhoods</b>	Existing neighborhoods and land planned for future residential development. Smaller lots, predominantly single-family residential, walkable areas with complete streets, preserved tree canopy, and neighborhood-appropriate commercial activity. Public schools, parks and recreation areas are located within or adjacent to the neighborhood character areas.	R15, R25, Residential Medium Density, Planned Unit Development	Single Family residential
<b>Village Residential</b>	Small lot and multifamily residential areas with low intensity commercial uses. These village scale areas are walkable and compact and provide for traditional neighborhood patterns and live work development patterns.	Residential Medium Density, NC, Residential High Density, Planned Unit	Residential, Neighborhood Commercial
<b>Historic Residential</b>	Predominately single family homes located within a local historic district. Sensitive commercial uses which enhance the historic character of the district and preserve the contributing buildings and property characteristics are permitted. This is a highly walkable area with mature trees and characteristic walls and fences which blends seamlessly into the downtown historic district.	R-25, R-15, NC, Residential Medium Density	Residential, Office, Commercial, Institutional

Continued on next page...

## Character Areas Compatibility Index (continued)

CHARACTER AREA	DESCRIPTION OF CHARACTER AREA	ZONING COMPATIBILITY*	APPROPRIATE LAND USES*
<b>Downtown</b>	Historic downtown district including rail depot and warehouses and mill buildings. Sidewalks are wide and shaded with street side commercial activity. The character of the area is preserved through a local historic district. The downtown hosts frequent festivals and activities and is the heart and soul of the community. Churches, parks, and theater are located downtown in a scale which does not dominate adjacent properties.	CBD, NC, PUD, RMD	Commercial, Office, Residential, Government, Recreation
<b>Commercial Institutional</b>	Larger scale commercial businesses which cannot be accommodated downtown and institutions such as College campuses define this character area. Not a strip commercial pattern, this area is marked by centralized entrances, shared parking, mature and extensive landscaping, and a coordinated architectural style.	Office/ Institutional, General Commercial, Mixed Use Business Park	Commercial, Office, Institutional, Recreation,
<b>Gateway Interchange</b>	A commercial and mixed use employment center area. The interchange character area presents prominent distinctive landscaping and a sense of arrival from the Interchange. Large scale buildings are well set back from the roadway, landscaped, and accessed through consolidated entrances.	General Commercial, Light Industrial, Heavy Industrial, Mixed Use Business Park	Commercial, Industrial, Office, Institutional
<b>Industrial</b>	Industrial uses predominate. Entrances are well signed, building entries are distinctively landscaped, a landscaped buffer with greenway trail network separates industrial areas from road frontage preserving the aesthetic character of the City.	I-1 Light Industrial, I-2 Heavy Industrial, MUB Mixed Use Business Park	Industry, Offices

*\*Note: not all zoning and land use classifications will necessarily be appropriate in all locations within a character area.*

# Character Areas Defining Narrative

## Agricultural & Estate Single Family Residential

The City of Social Circle is nestled within a rural area, and surrounded by Agricultural zoning in the adjacent unincorporated County areas. The Agricultural and Large Lot residential character area provides an opportunity for farms and estate homes to protect the rural edges of the City and provide the transition into the City center while maintaining the sense of entry into a historic community and small town atmosphere.

Within the Agricultural and Large Lot residential area homes and buildings are set back from the roadways, and off road trails may meander adjacent to the roadways but are separated from them. Farms, forests, and pastures characterize the area and livestock is common. Agritourism type businesses are encouraged in this character area which are sensitive to and reflect the rural character. Examples may include farm setting catering or wedding venues, large animal veterinary clinics, beds and breakfasts, or farm to table restaurants. The structures in this character area should be residential or rural agricultural in style and drives and parking areas sensitively placed and out of view from the adjacent roadways.

### Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
Agricultural, Agricultural -2	Residential, Agricultural, Agri-tourism,



### Implementation Measures

- Maintain buffer areas between agriculture and residential neighborhoods
- Plan and implement an off-road trail network that spans throughout the city, connects to parks, schools, neighborhoods and the downtown.
- Create a western perimeter roadway route with a stakeholders group that will provide for connections between neighborhoods and facilitate traffic circulation
- Provide for conditional uses within the Agricultural zoning districts which allow for appropriate agri-tourism and agri-businesses.

## Neighborhoods

Neighborhoods radiate from the downtown in all directions, such that all are walkable to the downtown and sidewalks are continuous along the streets. Street trees line the roadways providing shade and clean air, and attractiveness. Housing of all price ranges and many styles is provided within the City, and every neighborhood is well maintained and safe and secure. Golf carts are a popular mode of transportation within neighborhoods and along City streets to the downtown, parks, and recreation areas.

Neighborhood residents and associations are active in looking out for each other, participating in community cleanups and improvement activities, and other volunteer and civic activities.

Properties are well maintained, trees and flowers and gardens and forests greet the eye, where civic engagement is reflected in every neighborhood.

Small neighborhood convenience stores and historic markets are located in some neighborhoods to provide for convenience and maintain the history of these micro communities, but remain small, and limited in hours and activity so as to not detract from the residential quality of life. These shops are conditional uses, such that the impact of each is evaluated individually and restricted to maintain the residential character of the area.

Paths and recreational amenities such as pools, clubhouses, and playgrounds are located within neighborhoods to foster quality of life and informal gatherings and fellowship.

A citywide trail and bicycle path network encircles the city adjacent to the Parkway, and connects to the downtown, school campuses, parks and recreation areas, and neighborhoods. The trail network winds through and around neighborhoods by following creeks and water ways, and minimizing roadway crossings.

A City library is located centrally, walkable from the City schools and most neighborhoods. The library is well supported by the community and



provides a variety of activities for families, seniors, students and youth.

Social Circle City Schools are located adjacent to neighborhoods facilitating community involvement in the schools and easy pedestrian and bicycle access by students.

### Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
<b>R15, R25, Residential Medium Density, Planned Unit Development</b>	Single Family residential

### Implementation Measures

- Encourage development of residential neighborhoods which fill market needs and are consistent with the character of the City and provide amenities such as trails, playgrounds, and other community recreation or gathering areas.
- Develop a comprehensive trail plan to identify the future trail network so that it is implemented with development and through grant opportunities.
- Create neighborhood watch and partnership with Police to enhance safety and security in all neighborhoods.
- Use code enforcement and consider derelict property millage rate increase to facilitate the correction of code violations and derelict structures.
- Provide speed enforcement and driver education to minimize speeding traffic and enhance bike, pedestrian, and golf cart safety.
- Require storm water management facilities that are attractive and effective and are an attraction, rather than a detriment to neighborhoods, consider rehabilitation of existing facilities accordingly.
- Create a western perimeter roadway route with a stakeholders group that will provide for connections between neighborhoods and facilitate traffic circulation

### Village Residential

The Urban Village character area provides for small areas of more dense or clustered housing with micro-commercial shops. The village character area allows for live work housing where a small shop may be located below with a residence above. Within the urban village character area, buildings are close to the streets and sidewalks are provided throughout. Parking is in the rear or in alleys. Street trees are provided throughout the area, and small squares or pocket parks are interspersed. The Urban village harkens to Charleston or Savannah type row houses and traditional neighborhood patterns with a grid street network. The Urban Village character areas are small, not more than 30 acres in size, and retain architectural style and character that is consistent with the Social Circle small town feel. Individual residences may be smaller than found elsewhere in the City, however quality and detail of design is high such that these neighborhoods maintain their value over time. The walkways within the neighborhood connect to the Citywide trail system.



#### Implementation Measures

- Encourage development of urban village neighborhoods which fill market needs and are consistent with the character of the City. These neighborhoods may meet the desires of young professionals and those attracted to urban living within the Social Circle area.
- Evaluate Zoning and Subdivision ordinance provisions to assure they provide for the desired character area attributes.

#### Capability

ZONING COMPATIBILITY	APPROPRIATE LAND USES
Residential Medium Density, NC, Residential High Density, Planned Unit	Residential, Neighborhood Commercial

### Historic Residential

Spanning outward from the downtown is a well preserved residential historic district in which homes predominate and Bed and Breakfast Inns are sensitively tucked providing a delightful accommodation for visitors without changing the residential character of the district. The character of the historic district is protected through preservation and restoration of all contributing buildings.

The structures in the district represent the major architectural styles and periods of the time. Included are examples of Greek Revival, Plantation Plain, Gothic Revival, Second Empire, Queen Anne, American Victorian, Victorian Eclectic, Italianate, Colonial, Georgian, Neoclassical, “Half-Houses,” Federal, Bungalow, Tudor, Craftsman, and Ranch.

The tree lined streets and well-kept public and private properties are reflective of the early 1900’s. Sidewalks are located along all streets and are shaded with street trees. Driveway connections are narrow, and parking is typically beside or behind the homes and buildings.

The iconic Gunter Hall, an 1840’s era building which has adorned three different sites within the City, is preserved by the Historic Preservation Society of Social Circle and available for rent to the public for meetings and events.

New construction, fences, landscape and driveways are sensitive to and complement the historic district character. The community history and heritage is exhibited through the beauty of the buildings and placement.

With the historic homes, are located Churches and small shops which retain the character of their construction. Noteworthy are the Methodist church and the Mill Village store. In addition, there are some structures along the main roadways which are preserved in their historic character, while used for low intensity office or commercial, as a conditional use. The scale and number of these conditional uses is small so as not to change the historic character of the corridor.



Within the historic character area, signage, streetlights, and historic information markers area located to emphasize the significant history specific to Social Circle. Two historic cemeteries are located within the district. These manicured sites, with markers dating back over 200 years, provide an attraction for tourism and reflect the generations of many families still a part of the community.

The size of the historic character area, and the level of preservation of the building fabric is unique to Social Circle and highly valued throughout the community. The local historic district zoning, overseen by the Historic Preservation Commission serves to guide activities within the district to maintain this cherished identity.

#### Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
R-25, R-15, NC, Residential Medium Density	Residential, Office, Commercial, Institutional

### Implementation Measures

- Continue use of the Local Historic District to preserve existing buildings, and maintain the character of the district.
- Promote and educate the community on the rich local history to encourage rehabilitation and maintenance of structures and properties
- Expand advertisement of the historic properties and settings to promote tourism and business.
- Remove aged and dying oak trees in the right of way and plant understory trees and encourage planting of large canopy trees within front yards
- Provide sidewalks along the frontage of all streets within the historic character area, and maintain existing sidewalks to remain accessible and attractive.
- Encourage infill development, and assure the compatibility with the surrounding properties
- Use code enforcement and consider derelict property millage rate increase to facilitate the correction of code violations and maintenance of historic properties, to avoid demolition by neglect.

## Downtown

In the center of the City, the authentic historic downtown is filled with shops and restaurants and businesses that are unique and home grown. Every storefront is active and the sidewalks are full of activity and energy and people of all ages. Sidewalk cafes dot the street scape, colorful plants adorn the storefronts and hanging baskets adorn the post top streetlights. A City Square, located in the downtown, provides for a farmer's market, a gathering space for picnics and lingering in the mild climate, a venue for frequent festivals, and a stage which supports live music events in a gently sloping amphitheater.

The iconic City Well is a focal point, well landscaped and lit and seasonally decorated which reminds of the history of the City. Vehicle traffic is slow, yet steady, providing a steady stream of customers. Golf carts, bikes, strollers, and pedestrians abound due to the proximity of the downtown to neighborhoods.

Churches are dotted around the downtown and bolster the family atmosphere, the weeklong activity, and the safety and stability of the area while respecting the scale of the buildings in the district and do not dominate the adjacent properties.

The Social Circle Theater is located to the east of Downtown, providing a venue for live theater and dance and youth productions.

On the southern end of downtown, the historic depot, mill, and warehouses around the train tracks are restored and active with small businesses and downtown living. The train tracks are in active use and the locomotives, and train cars draw tourists viewing the historic cooling tower, and relics of commerce and passenger movement of the past.

The Mill area extends adjacent to a large green space with springs that provide pleasing water features and native landscaping in the shadow of the downtown.



An entrepreneurial atmosphere is apparent in the downtown where modern businesses, film industry, and marketing and service proprietors share space with arts and crafts, restaurants, clothing stores, and unique storefronts. Broadband and high speed internet service support business growth.

Parking is plentiful, but hidden in small lots throughout the area, and shared lots in the Churches and Schools adjacent to the downtown, and golf cart and horse and carriage shuttles provide practical and enjoyable shuttles between the parking and the stores.

New construction within the historic downtown is sensitive in context and design so as to complement the charm and character of the downtown and provides for loft living opportunities.

Sidewalks are wide and shaded with street side dining and information gathering spaces. The architectural character of the buildings is preserved and signage is visible, while consistent with the historic styles. A variety of displays activate the storefronts and invite shoppers.

Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
CBD, NC, PUD, RMD	Commercial, Office, Residential, Government, Recreation

Implementation Measures

- Create an environment for business vitality downtown. Use National Main Street Program, incentives, entrepreneur development, business recruitment, shop local, festivals, decorations, and other programs to generate activity and interest downtown. Consider iconic businesses such as Blue Willow which have national identity, and support and enhance that presence through marketing.
  - Identify and remove barriers to repurposing historic buildings. Facilitate the improvement of downtown buildings, and development of new and rehabilitation of vacant structures using the Downtown Development Authority, historic tax credits, and other incentive programs.
  - Facilitate new business activity downtown through expedited issuance of permits, incentive programs to address code compliance (façade grants, fire and electrical upgrades,) and consider grants for A/E assistance through DDA.
  - Improve the public spaces downtown to beautify the area, and to attract residents, and invite tourists and facilitate commercial activity. Recognize that small changes can have major positive impact. Walkability of the downtown should be enhanced, with sidewalk maintenance, and well-lit expansions to promote pedestrian friendliness.
  - Create a square, gathering area, in the downtown to facilitate events, lunch time activities, a farmer’s market, concerts, and casual enjoyment of the area.
- Create the identity of Social Circle downtown as the “home town” of the surrounding region, to build ownership and support of businesses and activities downtown.
  - Implement code enforcement and blight tax rates as necessary to effect building maintenance of historic downtown structures being neglected.
  - Consider a program to encourage the division of larger spaces to smaller areas to enable more business variety on a more affordable scale. Consider creating business fronts on the alleys to divide spaces and expand storefront opportunities.
  - Engage the downtown property owners and business owners to update the downtown master plan to include sidewalk widening and street side cafes, parking areas, downtown square, lodging, mill area, and downtown living opportunities.

## Commercial Institutional

The commercial and institutional character areas are planned to provide for convenient larger scale businesses which cannot be accommodated downtown. The mix of uses should be such that they do not duplicate or draw from the downtown, but provide additional larger scale stores or entertainment venues such as movie theaters.

The commercial and institutional character areas provide for larger scale commercial or institutional uses clustered together with consolidated access points and shared or connected parking. Large expanses of parking are discouraged. Buildings and parking should be arranged to create an integrated village type layout. Landscaping is provided along the road frontage and within parking areas to provide shade and aesthetic appeal. Signage at the consolidated entries is encouraged which identifies the center and the businesses within the center. Architecture which is conducive to the business, yet also reflects and enhances the small town feel of the area is encouraged.

Commercial properties are grouped together in nodes located at the north end of the City at the intersection of North Cherokee and the Social Circle Parkway (State Route 11), and clustered together adjacent to the Social Circle Parkway (State Route 11) and including the Athens Technical College Campus. Each of the two areas has a unique focus.

The northern Commercial and Institutional Character area provides the opportunity for a strong sense of entry into the city. The intersection of Rte. 11 and North Cherokee provide the setting for highly landscaped and attractive Gateway signage welcoming visitors and reinforcing the sense of place. In addition, this gateway signage should route Industrial traffic to the Parkway. The northern Commercial and Institutional character area supports medical offices and facilities as well as grocery stores and similar larger retail. Attractive signage, and Street trees and landscaping are encouraged. Trails



should be provided adjacent to the parkway and along North Cherokee that are safe and inviting for pedestrian and bicycle use.

Sidewalks provide connections within the commercial and institutional area from parking to buildings and between buildings such that it is safe and inviting for shoppers to walk from store to store within the Center.

The eastern Commercial and Institutional Character area spans both sides of the Parkway. A parkway perimeter trail is planned and trail system connections should be provided which follow natural drainageways and streams and which lead radially back to the downtown to promote connectivity and the ability for residents to walk and bike throughout the City. The parkway bridges within this character area provide opportunity for trail crossings under the parkway to provide for safety. The Athens Tech Campus is a key element of this character area. This campus feel will set the tone for the surrounding commercial and institutional development in terms of architecture, landscaping, and sensitivity to the topography of the area.

## Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
<b>Office/ Institutional, General Commercial, Mixed Use Business Park</b>	Commercial, Office, Institutional, Recreation

## Implementation Strategies:

- Plan and provide utility service (water, sewer, gas) to support desired uses
- Consider regional storm water management plans which provide opportunity for a recreational amenity and trail route
- Develop a city-wide trail plan which identifies trail routes prior to development proposals
- Require construction of trails and sidewalks during development of sites
- Maintain current AG zoning of area and use rezoning process to assure the character area elements are in place and included in a development proposal.
- Evaluate GC and OI and MUB Zoning Regulations to assure consistency with these goals.

### Gateway Interchange

The Gateway interchange character area presents prominent distinctive well landscaped City entrance signage that greets visitors and commuters as they exit Interstate 20. The entrance signage provides a strong sense of arrival, reflects the character of Social Circle and invites and entices the visitor to continue into the City center.

This mixed-use area is appropriate for attractive uses that cater to interstate travelers near I 278, such as hotels, restaurants, well placed and attractive gas stations, and large scale retail. Like the Commercial and Institutional character area, strip development is discouraged and consolidated entries and signage are encouraged. The commercial elements have related architectural elements and parking areas are interconnected and buildings and parking is arranged to not present an expanse of asphalt apparent from the road frontage.

Also appropriate in this character area are large scale industrial uses and employment centers due to the ready access to I20 and railroad and utilities, and proximity to the Stanton Springs Industrial Park. Large scale industries should be well set back from the roadways, and present attractive façade and attractive landscaping. Prominent signage is appropriate on the industry for identification. All industrial site development, and parking areas should be well set back from I20 and screened and landscaped. Large parking areas should be landscaped or arranged on the site such that a sea of asphalt is not the prevalent view provided to I20 or I 278 traffic.



Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
<b>General Commercial, Light Industrial, Heavy Industrial, Mixed Use Business Park</b>	commercial, industrial, office, institutional

#### Implementation Measures

- Develop a plan for Gateway signage and landscaping at the interchange that can be accommodated within proposals for development.
- Facilitate water and sewer services with adequate capacity for large scale commercial and employment centers.
- Encourage location of a full-service hotel to accommodate corporate visitors, with shuttle access to downtown

### Industrial

The Industrial character area provides for large scale industries conveniently served with public utilities and rail and easily accessed with tractor trailers via the Social Circle Parkway.

Industries in Social Circle are clean and environmentally sensitive with practices and technology that protects clean air and water.

The industries are set well back from the roadway, and present an attractive front façade and obvious main entrance with a park like approach. Landscaping is prevalent along the parkway and shade trees are provided within parking areas. Loading docks and storage areas are strategically and aesthetically located to the side and rear of buildings with appropriate landscaping and fencing. Identification signage is prominent on the buildings and at the entrances.

Off road trails are provided adjacent to the parkway which connect to a Citywide trail network that follows water ways and creeks. This network provides for lunchtime recreation for employees and pedestrian and bicycle access to the downtown.

#### Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
I-1 Light Industrial, I-2 Heavy Industrial, MUB Mixed Use Business Park	Industry, Offices

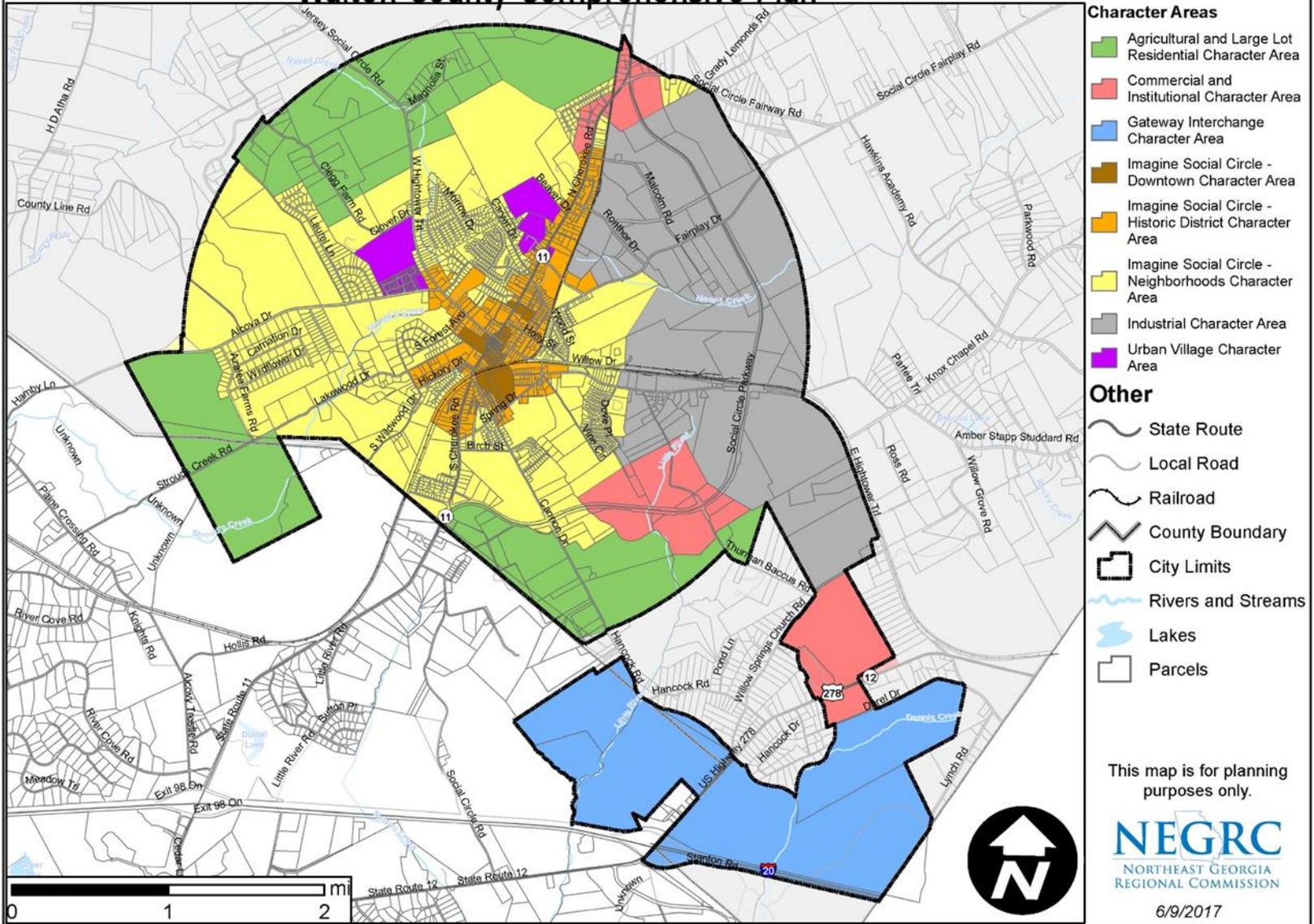


#### Implementation Measures

- Collaborate with existing industry to identify and meet their needs to support job growth and industry viability.
- Provide gateway signage at the north and south end of the Social Circle Bypass which creates a sense of entry into the “Social Circle Industrial Center”, identifies the Industries, and direct industrial traffic to remain on the parkway.
- Partner with Walton County Economic Development Authority, Social Circle Development Authority, Newton County Development Authority, and Stanton Springs Joint Development Authority to market the area for Industrial growth and new industry.
- Provide Transit commuting routes to Shire and other industries to facilitate commuting of employees from Social Circle and to provide ready access to downtown.
- Plan and provide utility service (water, sewer, gas) to support Industry growth
- Consider regional storm water management plans which provide opportunity for a recreational amenity and trail route

# Social Circle Future Development

## Walton County Comprehensive Plan



# Chapter 5

## Community Work Program

The Short-Term Work Program (2017-2021), updated every five years, provides a list of specific activities that the community plans to address as immediate priorities. A Report of Plan Accomplishments, which provides status commentary on the previous work plan (2012-2016), follows.

## Short-Term Work Program, 2017-2021

(\*entries with an asterisk represent carryover items from the previous STWP)

#	Activity	Timeframe	Responsible Party	Cost Estimate	Funding Source
1	Develop a pattern book of pictures the provide examples of the types of development characteristics encouraged in each character area to educate applicants and developers regarding the type of growth desired	2017-18	Planning Commission Assistant City Clerk	Minimal	City GF
2	*Fund, Design, and construct a Recreation Center in Social Circle in partnership with Walton County which provides for all ages activity needs and includes a Senior Center.	2017-18- funding plan 2023 construction	Walton County Social Circle City Manager	TBD	SPOLST- County CDBG
3	Create a pattern book of storm water management approaches such as low impact design and water feature creation and encourage use of such through the development process.	2018-19	Planning Commission City Manager	\$20,000	City GF (Grants?)
4	Study the feasibility of a storm water utility fee to fund public storm water system improvements and rehabilitation of unsightly ponds	2018-19	City Manager City Finance City PW Director	Minimal	City GF
5	*Develop a City-wide trail master plan through the use of a stakeholders group that includes youth, and other interested parties. Publish the plan.	2017-18	Planning Commission & City Manager	\$5000	City GF
6	*Study western perimeter roadway route with a stakeholders group that will provide for connections between neighborhoods traffic circulation	2017-18	Planning Commission	Minimal	City GF
7	Review the Zoning Ordinance and Subdivision Ordinance to assure the districts and regulations support the vision and character areas.	2017-18	Planning Commission	Minimal	City GF
8	Develop City Industrial growth incentive program criteria for adoption which can be offered when appropriate, rapidly.	2017-18	City Council, City Manager	Minimal	Utility Funds
9	*Complete a comprehensive wastewater collection system master plan which identifies and prioritizes system expansions and rehabilitation.	2017-18	City Wastewater Superintendent	\$100,000	City Utility Fund
10	*Design and construct wastewater collection network to serve Industrial growth areas	2018-19	City Wastewater Superintendent	Unknown	Utility Fund GEFA
11	*Partner regionally to provide for wastewater treatment to meet future wastewater needs	2017-18	City Council, City Manager	Unknown	Utility Fund
12	*Complete a comprehensive water distribution system master plan which identifies and priorities system expansions and rehabilitation.	2017-18	City PW & Water Resources Director	\$50,000	Utility Fund
13	*Partner regionally to provide for water treatment in excess of existing plant capacity to meet future water needs	2017-18	City Council, City Manager	Unknown	Utility Fund
14	Create a Geocache to attract and guide regional visitors to the rich history and things to do in Social Circle	2018-2019	City Downtown Director, Main Street	Minimal	Main Street

#	Activity	Timeframe	Responsible Party	Cost Estimate	Funding Source
15	Place uniform signs on all Downtown parking areas. Provide attractive landscaping and lighting to encourage use.	2018-19	City Downtown Director, Main Street	\$5,000	Donations
16	Designate Golf cart parking areas downtown which are convenient and close.	2018-19	Police Chief	\$1,000	City GF
17	Build small downtown parking areas which are convenient to the center, yet which do not detract from or remove historic building stock.	2019-20	City Downtown Director	Unknown	GF, SPLOST
18	Develop shared use parking agreements with churches and schools in and around the downtown to reduce need for additional pavement and assure current parking areas are used to the maximum extent possible.	2020-21	City Downtown Director	Minimal	GF
19	Complete a market study to assess the market potential and niche most appropriate for the downtown. Potential emphases may be arts, gateway to the outdoors, pub atmosphere, etc.	2018-19	DDA & City Downtown Director	\$30,000	GF, DDA, DCA Grants
20	Develop a comprehensive marketing plan for the downtown which benefits all the businesses in the area.	2017-18	City Downtown Director, consultant	Unknown	City GF, Main Street
21	Develop a plan for lodging (hotels, beds and breakfasts,) in the downtown, amend ordinances as needed to implement the plan	2018-19	Planning Commission, Assistant City Clerk	Minimal	City GF
22	Research and develop a financial incentive package which can be provided to potential business owners to facilitate and encourage development of the desired business mix in the desired locations. Provide an example pro forma for redevelopment of the Mill area.	2018-19	DDA & City Downtown Director	Minimal	DDA
23	Implement a regular late night downtown to attract shoppers who commute during the day.	2017-18	Main Street & City Downtown Director	Minimal	Main Street
24	Establish a focus group to evaluate current City Codes and ordinances to recommend streamlining and amendments to facilitate business development downtown.	2017-18	DDA, Assistant City Clerk, Fire Chief, & Building Official	Minimal	GF
25	Provide a “build a business” program to educate potential entrepreneurs on business plans, marketing, financing, and other needs to establish businesses downtown.	2017-18	DDA & City Downtown Director	Minimal	Main Street, DDA
26	Establish high speed internet downtown, and free wi-fi	2021-22	City IT Staff	Unknown	SPLOST
27	Engage the downtown property owners and business owners to update the downtown master plan to include sidewalk widening and street side cafes, parking areas, downtown square, lodging, mill area, and downtown living opportunities	2018-19	DDA & City Downtown Director	\$75,000	GF
28	Create Financial incentives to help establish downtown businesses Local crowdsource funding, DDA low interest loan pool, local bank funded	2019-20	DDA & City Downtown Director	Unknown	DDA, Private, Grants
29	Create a museum downtown with a rotating display and which is related to City history. Include children’s museum items of interest and activities	2020-21	City Downtown Director & Main Street	Unknown	Grants

#	Activity	Timeframe	Responsible Party	Cost Estimate	Funding Source
30	Create marketing materials which attract visitors to downtown, provide the marketing materials to local industries, as well as regional hotels, visitor centers, restaurants, etc.	2018-19	City Downtown Director and City Marketing Staff	Unknown	City GF
31	Evaluate downtown angled street parking to provide safer backing into traffic. Consider as part of a downtown streetscape plan.	2018-19	City PW Director	Minimal	City GF
32	Create a prominent sign or marquee or regular banner location to advertise downtown events.	2018-19	DDA & City Downtown Director	Unknown	USDA Grant
33	Establish a "kitchen creation incentive" through DDA to facilitate the location of restaurants in the downtown historic buildings.	2019-20	DDA	Unknown	Grants and Revolving Loans
34	Establish a regular transit route from industry, college campus, and employment centers to the downtown to support lunchtime restaurant traffic.	2019-20	City Transit Supervisor	Unknown	City/GDOT
35	Study the feasibility of private development of train cars as lodging to expand the train tourism draw downtown.	2020-21	DDA	Unknown	DDA, Grants
36	Develop a private "Tiny Business" village downtown	2020-21	DDA, Private	Unknown	DDA, Grants
37	Evaluate rent rates downtown and consider whether there are programs that could be implemented to incentivize startup businesses with a deferred or ramped rental rate.	2020-21	DDA	Minimal	DDA
38	Study the infrastructure downtown and create a plan to improve and separate water, sewer, and gas services to each downtown building while meeting service needs.	2020-21	City PW Director	Unknown	Utility Funds
39	Create a changing downtown decoration, seasonally, which generates interest and atmosphere.	2017-18	Main Street	Unknown	Donations
40	Create a program to advertise art, events, or history in vacant storefronts to create a sense of vibrancy and progress.	2018-19	Main Street	Minimal	Main Street
41	Design and construct a library expansion to meet current and future needs	2017-18	City Manager, Uncle Remus Library, Stanton Library Board	\$2.3 m	GPLS, SPLOST, Uncle Remus
42	Develop a shared use plan for Stephens park with SCCS which maximizes value and efficiency for the community and school system and implement improvements	2018-19	City, SCCS	Minimal	City GF, SCCS
43	Implement AV improvements in the City Community Room to facilitate effective meetings, transparency, and ADA compliance.	2020-21	City IT staff	Unknown	City GF
44	Increase Police Staffing to increase from 2 to 3 officers on all shifts	2020-2021	City Council	Unknown	City GF
45	Increase Fire Staffing to increase from 3 to 4 officers on all shifts	2020-2021	City Council	Unknown	City GF
46	Design a passive park with trails and water feature in partnership with County across from South Walton Park	2021-2022	City, County	Unknown	Grants

#	Activity	Timeframe	Responsible Party	Cost Estimate	Funding Source
47	Implement a City Leadership Academy to build awareness of City programs and involvement in boards and commissions	2018-19	City Manager	Minimal	City GF
48	Advertise annually for applicants for City Boards and Commissions	2017-18	City Clerk	Minimal	City GF
49	Host Annual Town Hall meetings for Citizens to provide input on City issues	2018-19	City Council	Minimal	City GF
50	Host a local bulletin board for City employers to post job openings	2017-18	City Marketing Staff	Minimal	City GF
51	Develop a Gateway signage plan which is scalable to all gateways and reflects the community vision and sense of place	2017-18	City Planning Commission	Unknown	GDOT Grant, CLG Grant, City GF
52	Construct Gateway Signage at north and south end of Parkway	2018-19	City PW Director, SCDA	Unknown	GDOT Grant
53	Construct Gateway signage at historic district	2019-20	City PW Director, HPC	Unknown	CLG Grant
54	Construct Gateway signage at I-20 and 278	2020-21	City PW Director, SCDA	Unknown	GDOT Grant
55	Construct Gateway signage at Alcova, E Hightower, W Hightower	2021-22	City PW Director	Unknown	City GF
56	Amend zoning ordinance for conditional uses within the Agricultural zoning districts which allow for appropriate agri-tourism and agri-businesses	2017-18	Planning Commission, Assistant City Clerk	none	City GF
57	Create a welcome packet for the City which can be updated annually which promotes City businesses and the amenities and activities of the City	2017-18	City Marketing Staff	Minimal	City GF
58	Promote establishment of Boys and Girls club in City and other after school youth activities	2019-20	City, SCCS, Civic Groups	Unknown	Private
59	Participate in Georgia initiative for Community Housing (GICH ) program	2018-19	City Staff, Housing Team	Minimal	City GF
60	Initiate a farmer’s market downtown	2017-18	City Downtown Director, GFMA	Minimal	Private
61	Initiate student internship program in City Government with SCCS	2018-19	City Clerk	Unknown	City GF
62	Study opportunities to improve internet/broadband service throughout the community	2018-19	City IT Staff	Unknown	City GF
63	Create a master plan for parks throughout the City	2018-19	Planning Commission, NEGRC	Unknown	Grants
64	Implement parks plan	2019-20	City Council, City Manager	Unknown	SPLOST
65	*Fund sidewalk extensions annually, prioritizing from the downtown outward	2020-21	City Council, City Manager	Unknown	SPLOST, CDBG
66	Develop a master plan for Gas system extensions and interconnections to serve growth areas and provide redundant feeds. Implement projects annually.	2017-18	City Gas Superintendent	\$20,000/ Unknown	City Gas Fund
67	Create a Fire Training Center at the PW lot, to move training activities away from neighborhood areas.	2020-21	City Fire Chief	Unknown	SPLOST

#	Activity	Timeframe	Responsible Party	Cost Estimate	Funding Source
68	Build a sidewalk for Hightower Trail from Vine Circle to the three-way stop.	2018-2019	City Council, PW Director	\$110,000	SPLOST
69	Implement code enforcement program to address derelict properties, zoning violations, and nuisances. Adopt derelict property millage rate.	2017-2018	Assistant City Clerk, City Council	\$30,000/yr	City GF
70	Construct a downtown square on the parking lot across from Ace to host a farmer's market, festivals, and events and provide an outdoor gathering space.	2018-2019	DDA & City Downtown Director	\$600,000	USDA RD grant, private grants, DDA fundraising, City GF, in-kind
71	Rehabilitate the deteriorating water and sewer infrastructure in the Mill Village and Marco Estates areas. <i>(Minor Amendment Feb 2020)</i>	2020-2024	City Manager City PW Director City Wastewater Superintendent City Water Resources Director City Council	\$1.25 Million	City Water Fund/ SPLOST / Grants

## Report of Plan Accomplishments, 2012-2016

Activity	Status	Notes
Construct the sidewalk promenade from downtown to Blue Willow	Underway	2018 completion
Construct a pocket park (Marco Estates @ Corinth)	Abandoned	Park site moved to Burks Field (2017 completion)
Create a sidewalk plan (including engineering plans) for Hightower Trail from Vine Circle to the four way stop.	Underway	2019 completion, see STWP element #68
Implement the downtown improvement plan (complete in phases)	Postponed	(Long-term completion; will not be carried over)
Construct an amphitheatre @ depot (Ware St), one way around park with angled parking on both sides	Postponed	(Long-term completion; will not be carried over)
Create a sidewalk plan for Cherokee Road from Wildwood to Great Walton RR	Postponed	(Long-term completion; will not be carried over)
Implement city's pocket park plan	Postponed	(Long-term completion; will not be carried over)
4 lane E Hightower Trail from Vine Circle to Highway 278	Postponed	(Long-term completion; will not be carried over)
Develop pass through from Dally Square to S Cherokee. Public restrooms and gas appliance store/display	Postponed	(Long-term completion; will not be carried over)
Replace F-750 dump truck	Abandoned	Fleet downsized
Develop a plan for public works facility & grounds	Underway	2017 completion
Sidewalk repair & street repair	Underway	(Ongoing; will not be carried over)
Replace 2 F-150 pickups	Underway	Ongoing fleet management program
Replace F-350 dump truck	Underway	Ongoing fleet management program
Build out on public works bldg plan	Underway	2019 completion

Activity	Status	Notes
Sidewalk repair & street repair	Underway	(Ongoing; will not be carried over; duplicate of 12)
Pave Vine Circle to wastewater treatment plant	Completed	
Replace F-700 chipper truck	Completed	
Replace leaf vac machine	Completed	
Clean sludge pond	Completed	
Replace 2 effluent filter actuators	Completed	
Repair material lift elevator repair	Completed	
Design detached chlorine room design plan	Underway	2017 completion (not detached, internal rehab.)
Replace lab equipment	Complete	
Replace chlorine dioxide system	Underway	2018 completion
Develop additional clearwater well (above ground)	Abandoned	See STWP element #13
Connect water treatment plant to county at HD Atha	Postponed	(Long-term completion; will not be carried over)
Develop offsite raw water storage	Complete	Hard Labor Creek Reservoir complete
Construct detached chlorine room	Abandoned	Existing building rehab. Preferred
Replace water under Great Walton RR @ N Cherokee	Underway	2018 completion
Replace F-250 & F-150	Underway	Ongoing fleet management program
Continue identification of inflow infiltration	Underway	(Ongoing; will not be carried over)
Repair or replace sewer main identified above	Underway	(Ongoing; will not be carried over)
Replace backhoe	Underway	Ongoing fleet management program
Generator maintenance plan	Complete	
Replace lab equipment	Complete	
Replace ADF lift station	Complete	

Activity	Status	Notes
Seal manholes	Underway	(Ongoing; will not be carried over)
Contract for generator maintenance	Complete	
Replace lab equipment	Complete	
Rehab existing treatment plant. Install return loop to water treatment	Abandoned	Alternate approach underway, see STWP element #13
Replace Edmondson & railroad lift station	Underway	See STWP element #9
Southern leg truck route utility relocation	Complete	
Replace F-150 truck	Underway	Ongoing fleet management program
Seal manholes	Underway	(Ongoing; will not be carried over)
Extend gas line out Cannon Drive to Hwy 278	Complete	
Evaluate Transco tap and/or Monroe contract	Complete	
Develop appliance store/display	Abandoned	No longer a priority
Expand gas service	Underway	(Ongoing; will not be carried over)
Replace bunker gear (2 per year)	Underway	(Ongoing; will not be carried over)
Replace 2 police cars per year	Underway	Ongoing fleet management program
Replace bunker gear (2 per year)	Underway	(Ongoing; will not be carried over; duplicate of 50)
Improve citizen warning system	Postponed	Evaluating current technology options, will not be carried over
Follow the future land use map when locating new development*	Underway	(Ongoing; will not be carried over)
Assist elderly residents with receiving government assistance to improve housing. *	Underway	(Ongoing, assigned to housing authority; will not be carried over)
Seek government funding to rehabilitate substandard housing and to construct new low-/ moderate-income housing units.*	Underway	(Ongoing; will not be carried over)

Activity	Status	Notes
Promote and encourage use of state and federal tax-incentive programs for rehabilitation of historic properties. *	Underway	2017 completion
Incorporate comprehensive plan into planning review. *	Underway	(Ongoing; will not be carried over)

# Financial Policies

## City of Social Circle

## Financial Policies

Amended date: 4/16/19

The City of Social Circle has a responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of public services. The following financial policies are necessary to carry out these objectives responsibly and efficiently.

**A. Budgetary**

1. **Timing:** The City Manager will prepare a budget annually and present the budget to the Council at least 60 days before the beginning of the new fiscal year. The City Council will adopt an annual budget prior to the first day of the budget year.
2. **Review:** The budget review process shall include public hearings. At the time the proposed budget is transmitted to members of the City Council by the City Manager, a copy will be made available for public inspection at City Hall and advertised in a local newspaper of general circulation. At least one week prior to the meeting of the City Council at which adoption of the budget resolution will be considered, the City Council must conduct a public hearing. The notice of the time and place of the required budget hearing must be published at least one week before the hearing date. Advertisement and hearings specified by state law will be implemented as required.
3. **Department Participation:** All departments will be given an opportunity to participate in the budget process. Each department will have an opportunity to request personnel, goods, capital items and services needed to carry on its responsibility in an exemplary manner.
4. **Budget Year:** Annual fixed budgets (July 1 through June 30) are adopted for all funds except capital project funds and trust funds. Project budgets are adopted for major capital projects.
5. **Balanced Budget:** The budget must be balanced for all budgeted funds. Total anticipated revenues plus that portion of beginning fund balance in excess of the required fund balance reserve, must be equal to or greater than the total estimated expenditures for the general fund. Total estimated revenues must equal total estimated expenditures/expenses for all other funds. The fund balance is the excess of the assets of a fund over its liabilities – the cash balance of a fund as of the beginning of the fiscal year.  
Any use of fund balance must be for one-time expenditures and not for ongoing expenditures.
6. **Non-Expendable Fund Balance:**
  - a) **General Fund:** The City Council will establish a Non-Expendable fund balance target to pay expenditures caused by unforeseen emergencies, for cash shortfalls caused by revenue declines, and to eliminate any short-term borrowing. The Non-Expendable fund balance shall be maintained at an amount which represents 25% of Total Expenditures including Debt Service.
  - b) **Utility Enterprise:** The City Council will establish a Non-Expendable fund balance target to pay expenditures caused by unforeseen emergencies, for cash shortfalls caused by revenue declines, and to eliminate any short-term borrowing. The Non-Expendable Utility Enterprise Fund balance goal shall be six months of operations, or 50% of Total Expenditures including Debt Service.  
Further, should the balance fall below the guideline, it shall be replenished within three fiscal years. Prior to any use of the fund balance that would cause it to fall below the guideline, the City Manager must clearly explain the budgetary actions taken by staff to address the financial need and minimize the amount required as well as the plan to replenish.
7. **Appropriations Lapse:** All appropriations lapse at fiscal year-end. Any encumbered appropriations at year-end may be re-appropriated by the City Council in the subsequent year. All unencumbered appropriations will lapse at year-end. However, the appropriation authority for major capital projects and capital assets carries forward automatically to the subsequent year. All other encumbered appropriations lapse at year-end.
8. **Contingency:** The City Council will include an amount in each fund (Line item for contingency) for unforeseen operating expenditures. The amount of the contingency will be no more than three percent (3%) of the operating budget or \$150,000 whichever is less.

9. **Level of Budget Adoption:** The budget shall be adopted at the department total level. The expenditures may not exceed the total for any department without the governing body's approval. However, the City Manager shall have the authority to transfer appropriations within a department from one line-item to another line item within the same department.
  10. **Budget Categories:** The following chart of accounts categories exist for budgetary preparation and presentment:
    - a) Personnel Services and Benefits
    - b) Contractual Services
    - c) Supplies and Materials
    - d) Capital Outlay
    - e) Debt Service
  11. **Reports:** The City will maintain a budgetary control system to ensure adherence to the budget and will prepare timely, monthly financial reports comparing actual revenues and expenditures with budgeted amounts.
  12. **Enterprise Funds:** The enterprise operations of the City are to be self-supporting; current revenues will cover current expenditures including debt service and capital improvements.
  13. **Inter-fund Transfers:** Funds may be transferred from the Water & Sewer Fund, Gas Fund, Solid Waste Fund, SPLOST Fund to the General Fund operational budget as a revenue line item when all of the following conditions are met:
    - When there are excess funds in the Water and Sewer Fund, Gas Fund, Solid Waste Fund, operational account.
    - When funds are budgeted from the SPLOST for specific projects.
    - When the transfer of funds will not result in reducing the cash fund balance of the Water and Sewer Fund, Gas Fund, Solid Waste Fund, below the Non-Expendable Balance
    - When the transfer is part of the budget approval or amendment process.

The long-term goal is to establish a fixed PILOT (payment in lieu of taxes) payment from the enterprise funds to the general fund to increase predictability of transfer amounts.
  14. **Pension Plan:** Annually the City will budget and make payments to the pension plan that will maintain the plan's actuarial soundness.
  15. **Asset Maintenance:** The adopted operating budget will provide sufficient resources for the regular repair and maintenance of all of the City's capital assets. Repair and maintenance of capital assets will not be deferred in order to balance the operating budget.
  16. **Salaries:** The City will strive to pay prevailing salary and wage rates to its employees. Prevailing rates will be determined by a compensation survey of both the private and public sectors in our geographical area as determined by the City Council.
  17. **Pay Go Policy:** A portion of the annual General Fund cash flow shall be used for one-time capital projects. The long-term goal of designating annual cash for capital is 5% of General Fund Revenues.
- B. Revenues**
1. **Intent:** The City will attempt to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any single revenue source.
  2. **Fees and User Charges:** The City will establish fees and user charges at a level related to the total cost (i.e., operating, direct, indirect, and capital or debt service) of providing that service.
    - a) When establishing user charges the following issues must be considered:
      - Ability to pay
      - Pricing to limit or encourage demand
      - Identifiable benefits
      - Discourage waste
      - Cost of collection

- b) When imposing new fees and/or charges, the proposed fee/charge should be examined using the following criteria:
- Sufficiency- Fees and/or charges should recover the full cost of insurance, administration, and enforcement, recognizing that adjustments may be necessary for the benefit of the public;
  - Efficiency- Fees/charges should be designed for easy, inexpensive administration by the City and easy, inexpensive compliance by the individual/business paying the fee/charge. A minimum of the revenue raised through the collection of a fee/charged should be consumed in the process of raising it;
  - Simplicity- Fees/charges should be understood easily by the payee and the City officials, leaving as small a margin as possible for subjective interpretations.
3. **Collecting Revenues:** The City will follow an aggressive policy of collecting revenues. Utility services will be discontinued (i.e., turned off) for non-payment. Real property will be sold to satisfy non-payment of property taxes.
4. **Revenue Analysis:** An understanding of the revenue source increases the reliability of the revenue system. The City will try to understand its revenue sources and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.
5. **Revenue History and Projection:** The City will maintain a ten-year revenue history and prepare a five-year revenue projection with an annual update. This information will be used for operating budget preparation.
6. **Tax Rate:** Property tax rates shall be maintained at a rate adequate to fund necessary and appropriate service levels. Based upon taxable values, rates will be adjusted to fund this service level.
7. **Grants:** The City will aggressively seek public and private grants, contracts, and other outside sources of revenue for funding projects.
8. **Contributions and Donations:** Unless authorized by the City Council, contributions and donations to programs operated by the city shall be subject to the city's accounting and budgetary policies. The city welcomes both restricted and unrestricted contributions that are compatible with city programs and objectives.
- C. Purchasing**
1. **Intent:** The purpose of this policy is to provide guidance for the procurement of goods and services in compliance with the procurement provisions of the city and the State of Georgia. The goal of this policy is to establish, foster and maintain the following principles:
- To consider the best interest of the city in all transactions.
  - To purchase without prejudice, seeking to obtain the maximum value for each dollar expended with maximum quality standards.
  - To ascribe to and work for honesty and truth in buying.
2. **Vendors:** The city will make every effort to obtain high-quality goods and services. All procurement procedures will be conducted in a fair and impartial manner with avoidance of any impropriety. All qualified vendors have access to City business. No bidder will be arbitrarily or capriciously excluded. It is the intent of the City that competition be sought to the greatest practical degree. The conditions of the contract shall be made clear in advance of the competition. Specifications shall reflect the needs of the city.
3. **Authority to purchase:**
- Department heads authorize purchases of goods and services not to exceed \$5000.
  - City Manager authorizes purchases of all pre-budgeted goods and services as long as costs do not exceed budgeted amounts and bidding policy is followed.
  - City Council authorizes purchases of non-pre-budgeted goods and services in excess of \$25,000.

4. **Bidding and price requirements:**
  - Less than \$1,000: Best available price. (Document comparisons in excess of \$150)
  - \$1,001 to \$10,000: Competition required to the extent it exists. Three written price quotes via fax, e-mail or direct.
  - \$10,001 plus: Requires competitive bids to the extent it exists and advertisement in local a newspaper or other appropriate media.
  - Utility and Roadway construction projects require compliance with Georgia State law.
  - E-technology may be used for bidding when available and appropriate.
  - Professional Services consultants shall be selected based upon qualifications, and reasonable pricing rather than low bid. The City Manager shall use a request for proposal process in the selection of professional services, such that several firms may submit qualifications to be considered for specific projects or services. The selection shall be based upon the best value for the City.
5. **Award of bids:** Bids are awarded to the lowest responsive and responsible bidder. A responsive bidder is one that conforms in all material respects to the need of the city. Responsible means a bidder who has the capability to perform the requirement.
6. **Local bidder preference:** If all other relative factors are met, the city is authorized to negotiate with and select a local vendor if a local vendor's bid is within five percent (5%) of the lowest bid.
7. **Interest of city officials in expenditure of public funds:** No official of the City of Social Circle will be interested directly or indirectly in any transaction with, sale to, work for, or contract of the city or any department of City or service involving the expenditure of public funds. The city shall not use a vendor who is an elected official or a member of the immediate family of an elected official, City Attorney, City Manager, City Clerk, a Department Head, or Accounts Payable/Payroll Clerk. The city shall not use a vendor for goods or services in any department who is a member of the immediate family of an employee of that department.
8. **Ineligible vendors:** Any person, firm, or corporation which is in arrears to the city for taxes, utility bills, or otherwise, will not be qualified to bid on any purchase until their lien to the city has been cleared. No purchase order will be approved for such vendors.
9. **State contract purchasing:** The city is authorized to use state contracts in lieu of issuing bids to vendors or buying locally when it is to the economic advantage of the city or when deemed appropriate by the City Manager. The State contract price may be used to establish the maximum price for a good or service.
10. **Backup-policy and emergency purchases:** The city should strive to decrease dependency on single-source vendors in order to achieve maximum efficiency in its purchases. In order to achieve fiscal independence, it is strongly suggested that each department have back-up vendors for each recurring and/or large purchase. In cases of emergency, a purchase or contract may be awarded without competitive bidding but the procurement shall be made with as much competition as the circumstances allow (i.e. informal quotes). An emergency is defined as a threat to life or property or an unforeseen situation that curtails or greatly diminishes an essential service as determined by the City Manager.
11. **Purchase Order (PO):** A purchase order cannot be issued unless sufficient funds are available in the budget. The following is the established City procedure for use of purchase orders.
  - Department heads may authorize purchase orders not exceeding \$5000.
  - Purchase orders greater than \$5000 must be approved in advance by the City Manager.
  - Purchase order must be authorized by Department Head, City Manager or designee before goods or services are ordered.
12. **Credit Card:**
  - City credit card is managed by the Clerk's office and approval for use is granted by the City Manager.
  - City credit card is to be used for city business only.
  - City credit card is to be used to purchase goods, services, or for specific expenditures incurred under approved conditions (Such as travel expenses or on-line purchases).
  - The credit card user is responsible for documentation and safekeeping of the credit card during its use. The employee must obtain a receipt for each transaction when a purchase is made using the city credit card. The receipt shall be dated and a description of the service or item purchased shall be written on the back of the receipt. After use the credit card user shall immediately return the card to the Clerk's office along with documentation of use.

**D. Capital Budget Policies**

1. **Scope:** A capital projects plan will be developed and updated annually. A five-year Capital Improvement Program (CIP) will assist in the planning, acquisition, and financing of capital projects. A major capital project is generally defined as a non-recurring capital expenditure that has an expected useful life of more than 5 years and an estimated total cost of \$25,000 or more. Examples include park improvements, streetscapes, computer systems, trucks, loaders, and new or expansion of facilities.
2. **Control:** All capital expenditures must be approved as part of each department budget or a capital improvement budget. Before committing to a Capital Improvement Project, the City Manager or his/her designee must verify fund availability.
3. **Program Planning:** The capital budget provides annual funding for long-term capital projects identified in the Capital Improvement Program or Strategic Plan. During the annual budget process each department submits its budget request including operating and capital needs. Upon review of the request, major capital projects are placed in the capital improvements fund. Other capital outlay is placed in the department's operating budget. Capital outlay is generally defined as an individual item in excess of five thousand dollars (\$5,000) with a life expectancy of more than two years but less than 5 years.
4. **Timing:** At the beginning of the fiscal year, the City Manager or his/her designee will work with department heads to schedule the appropriate timing of capital purchases to ensure the availability of funds.
5. **Reporting:** Periodic financial reports will be provided to enable the City Manager to monitor and control the capital budget and to enable the department heads to manage their capital budgets.

**E. Debt Policy**

1. **Intent:** The City of Social Circle recognizes that to maintain flexibility in responding to changing service priorities, revenue inflows, and cost fluctuations, a debt management strategy is required. The city strives to balance service demands and the amount of debt incurred. The city realizes that failure to meet the demands of growth may inhibit its continued economic vitality, but also realizes that too much debt may have a detrimental effect as well.  
The goal of the city's debt policy is to maintain a sound fiscal position and to protect the credit rating of the city. When the City of Social Circle utilizes debt financing, it will insure the debt is financed soundly and conservatively.
2. **Conditions for using debt:** Debt financing of capital improvements and equipment will be done only when one or more of the following four conditions exist:
  - When non-continuous projects (Those not requiring continuous annual appropriations) are desired.
  - When it can be determined that future users will receive a benefit from the improvement.
  - When it is necessary to provide basic services to residents and taxpayers.
  - When total debt, including debt issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers.
3. **Sound financing of debt:** When the City utilizes debt financing, it will insure that the debt is soundly financed by:
  - Taking a prudent and cautious stance toward debt, incurring debt only when necessary.
  - Conservatively projecting the revenue sources that will be used to pay the debt.
  - Ensuring that the terms of any long-term debt incurred by the city shall not exceed the expected useful life of the asset for which the debt is incurred and shall be limited to capital improvements only.
  - Determining that the benefits of the improvement exceed the cost, including interest costs.
  - Maintain total debt service for general obligation debt, intergovernmental Debt and leases but not including SPLOST Debt such that it does not exceed 10 % of the Operating Revenues of the General Fund.
  - The City will maintain total Tax-Supported Debt, including SPLOST Debt and Leases, as a percentage of total taxable full value of the City at a level not to exceed 3.0%.
  - The City intends to maintain its 10-year Tax Supported Debt, including SPLOST Debt and Leases, payout ratio at or above 60% at the end of the each adopted five-year CIP.

**F. Investment Policies**

Investment earnings can be an important source of revenue. However, the overriding concern at all times is the safety and preservation of the city's investments. The ability to respond efficiently to cash flow requirements is another important consideration. Therefore, the objective of investment is to maximize interest earnings, within an environment that strongly emphasizes legal compliance and safety while providing cash flow and liquidity to meet the city's financial obligations.

1. **Scope:** This policy applies to all investments, which are the responsibility of and under the management of the City of Social Circle.
2. **Safety:** Investments shall be made with prudence, judgment and care, not for speculation but for investment considering the primary objective of safety as well as a secondary objective of obtaining competitive market rates of return.

Specifically, the city shall seek to maximize safety through the following strategies:

- All City investments shall be federally insured or fully collateralized to protect investment principal and accrued interest.
  - Market risk shall be avoided by limiting investments to a maximum one-year of maturity, except for special circumstances where an interest rate differential and certainty of ability to hold the investment to maturity would justify a longer maturity. The City Manager shall approve any exceptions to the one-year maturity limit.
  - Undue credit risk shall be avoided by monitoring the financial condition of financial institutions participating in the city's investment program.
3. **Legal Investment Instruments:** The city shall invest in only such investment instruments permitted by State of Georgia law for local governments which include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States.
  4. **Competitive Investment Rates:** The City shall seek competitive investment rates within its safety criteria. Maximum opportunity shall be provided to all local financial institutions to bid and compete for City investments due to the importance of the financial institutions to the local economy.
  5. **Liquidity:** Provision shall be made for adequate liquidity of investments so that the city could efficiently meet, without financial penalty, disbursements and cash flow needs, including emergency needs.
  6. **Interest Allocation:** Investment earnings shall be distributed to individual funds based upon each fund's amount of participation.

**G. Grants**

The purpose of this policy is to provide direction in the application, acceptance and administration of funds awarded through grants to the city from other local governments, the state or federal governments, non-profit agencies, philanthropic organizations and the private sector.

**1. Application and Acceptance of Grants.**

The City Manager is given authority to make application for and accept grants that:

- (a) are expected to be \$200,000 or less on an annual basis with no required City match; or,
- (b) are expected to be \$100,000 or less on an annual basis with a required match of 20% or less; or,
- (c) are expected to be \$50,000 or less on an annual basis with a required match of over 40 %.

The City Council must approve the application of and acceptance of any grants in excess of the limits established in the above.

The City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of the intergovernmental aid without first reviewing the program and its merits as a budgetary increment. Therefore, no grant will be accepted that will incur management and reporting cost greater than the grant amount.

## 2. **Grant Administration.**

Each department must notify the Finance Director upon acceptance of any grants. Prior to the receipt or expenditure of grant revenues, the Finance Director must be provided with the following information.

- Copy of grant application
- Notification of grant award
- Financial reporting and accounting requirements including separate account codes and/or bank accounts
- Schedule of grant payment

Each department is responsible for the management of its grant funds and periodic reports.

## H. **Fixed Assets**

A fixed asset is defined as a financial resource with all of the following criteria:

- It is tangible in nature.
- It has a useful life of greater than one year.
- It is not a repair part or supply item.
- It has an individual item value equal to, or greater than, the capitalization threshold of \$5,000.

A record of fixed assets is important for the following reasons:

- For financial statement information
- For determining insurable values
- For control and accountability
- For maintenance scheduling and cost analysis
- For estimating and accounting for depreciation for preparation of capital and operating budgets
- For debt management

### 1. **General Policy**

- Each department head is ultimately responsible for the proper recording, acquisition, transfer and disposal of all assets within their department. City property may not be acquired, transferred, or disposed of without first providing proper documentation. A fixed asset information form must accompany each step.

### 2. **Recording of Fixed Assets**

- Fixed assets must be reviewed quarterly.
- Assets will recapitalize acquisition cost, including expenses incurred in preparing the asset for use.
- Donated assets shall be recorded at fair market value as determined by the Department Head. Fair market value may be defined as, but is not limited to, an average of documented prices for equivalent items from three separate vendors.
- The city will recognize acquisition cost based on individual unit prices. Assets should not be grouped. For example, in acquiring equipment, if three mowers were acquired simultaneously at \$5,000 each, this would not be an asset of \$15,000 consisting of three PC's. Instead it would be three separate acquisitions of \$5,000. Each mower would be recorded as a separate controllable item.
- For equipment purchases, title is considered transferred the date the equipment is received. Similarly, for donated assets, title is considered transferred when the asset is available for the agency's use and when the agency assumes responsibility for maintaining the asset.
- Constructed assets are transferred from the construction in progress account to the related building, improvements other than buildings, or equipment accounts when they become operational. Constructed buildings, for example, are assumed to be operational when an authorization to occupy the building is issued, regardless of whether or not final payments have been made on all of the construction contracts.

**3. Acquisition of Fixed Assets**

The asset acquisition method determines the basis for valuing the asset. Fixed assets may be acquired in the following ways:

- New purchases
- Donations
- Transfers from other city departments
- City surplus
- Internal/external construction
- Lease purchases
- Trade-in
- Forfeiture or condemnation

**4. Lease Purchases**

Assets may be lease purchased through installment purchases (An agreement in which title passes to the department.) or to lease financing arrangements (An agreement in which title may or may not pass).

**5. Transfer of Fixed Assets**

An asset transferred between departments usually represents the sale of an item from one department to another and may be treated as a new purchase. A fixed asset form must be sent to the Clerk's office for all transfers.

**6. Sale of Fixed Assets**

Sale of fixed assets must be to the highest, responsible bidder and must be conducted by sealed bid or by auction. The sale must be publicized in accordance with state laws.

**7. Disposal of Fixed Assets**

When an asset is disposed of its value is removed from the financial balances reported and from inventory reports; however, the asset record, including disposal of information, remains on the master file for three years, in the Finance Director's office, after which time it is purged from the system according to general accepted accounting principles. This preserves an audit trail for disposed items, and facilitates departmental comparisons between actual or historical useful life information with useful life guidelines. Such comparisons permit a more precise definition of an assets useful life than those provided by the Internal Revenue Service or other guidelines initially used.

A disposal action is appropriate only when certain conditions occur resulting in an asset no longer in the possession of the agency. Assets no longer in use, which remains in the possession of the department, are considered surplus property and not a disposal.

Fixed assets may be disposed of in any one of six ways:

- Sale or trade-in
- Abandonment/Retirement
- Lost or stolen
- Transfer
- Cannibalization
- Casualty loss

Only when the asset is no longer in possession of the department, due to one of the six reasons listed above, is disposal action appropriate.

Assets are abandoned or retired when there is no longer any use for them in the department, they are of no use to any other city department, they cannot be repaired, transferred, cannibalized, sold, or traded-in. Thus meaning that, there is no safe and appropriate use for the abandoned goods to the city or for others.

Stolen items must be reported to Social Circle Police Department and the police report filed. A copy of this report must accompany the disposal record.

Casualty losses must be documented within 24 hours of loss and reported to the City Clerk immediately for follow-up with the city's insurance carrier.

Cannibalized items are considered surplus and are disposed of by noting cannibalization on the disposal record. Ideally, this method will allow departments to look at cannibalized items on the disposal report and assess what surplus parts may be available. Departments will send documentation of items cannibalized to the Finance Director's office, and all remaining costs and accumulated depreciation will be removed from appropriate asset accounts in the general fixed asset fund.

All assets no longer in the possession of the department, due to one of the six qualifying conditions and after submission of all appropriate documentation to the Finance Director's office, will be removed from the master departmental asset file and considered disposed.

Department management is responsible for reviewing disposal reports, evaluating causes and trends leading to disposals, and implementing procedures to more effectively manage and control disposals when the dispositions represent problems, in efficiencies, and/or the incurrence of unnecessary cost.

#### **8. Physical Inventory**

An annual physical inventory of all fixed assets will be performed under the direction of the Finance Director's office. The inventory will be conducted with the least amount of interruption possible to the department's daily operation. A full report of the results of the inventory will be sent, within 30 days of completion, to all departments for verification and acceptance.

### **I. Accounting, Audits, and Financial Reporting**

The city shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide effective means of insuring that overall city goals and objectives are met.

#### **1. Accounting Records and Reporting**

The City will maintain its accounting records in accordance with state and federal laws and regulations and in a manner to facilitate an efficient audit process. The city will report its financial condition and results of operations in accordance with state regulations and applicable governmental accounting standards. The city's accounts shall be kept up in such a manner as to show fully the financial conditions of the city.

The city will maintain a Chart of Accounts that complies with the requirements of the State of Georgia and is in accordance with generally accepted accounting principles.

#### **2. Auditing**

An independent auditor or auditing firm will annually perform the city's financial audit. The auditor must be a certified public accountant (CPA) that can demonstrate that she or he has the capability to conduct the city's audit in accordance with generally accepted auditing standards. The auditors' opinions will be supplemented in the city's Comprehensive Annual Financial Report (CAFR). A copy of the audit will be sent to the State Auditor who will respond with comments regarding compliance. Results of the annual audit shall be provided to the City Council in a timely manner.

#### **3. Simplified Fund Structure**

The city will attempt to minimize the number of funds. Funds will be categorized in accordance with applicable state accounting requirements.

#### **4. Financial Reporting**

Internal financial reports will be prepared that are sufficient to plan, monitor, and control the city's financial affairs. Monthly accounting reports are meant to transmit information regarding the financial situation of the city. These regular reports are made available to the Mayor, City Council, City Manager, department heads, and other staff as necessary.

**J. Separation of Duties**

The purpose of this policy is to clearly define the separation of duties in the financial system.

**1. Accounts Payable Vendor Setup**

- a. The City will maintain a list of vendors. All new vendor setup requires the approval of the Finance Officer and the City Clerk.
- b. On a monthly basis, the Finance Officer will provide the City Clerk any changes/ for approval.

**2. Check Signatures**

All checks require at least two signatures. Neither of the signatures can be the same as the employee who originated the check.



# **Financial Trends, Analyses and Projections**

## Financial Trends, Analyses and Projections

The development of the annual budget begins each year with an analysis of the fiscal condition of the City. The City has a formally adopted set of Financial Policies which are reviewed annually and amended periodically to address current conditions and long-term implications. The most recent evaluation of the Financial Policies by City Council was in April 2019 in conjunction with the annual operating budget review. These policies set forth the budget process, establish minimum fund balances to be maintained, set forth purchasing procedures, and create a standard investment policy.

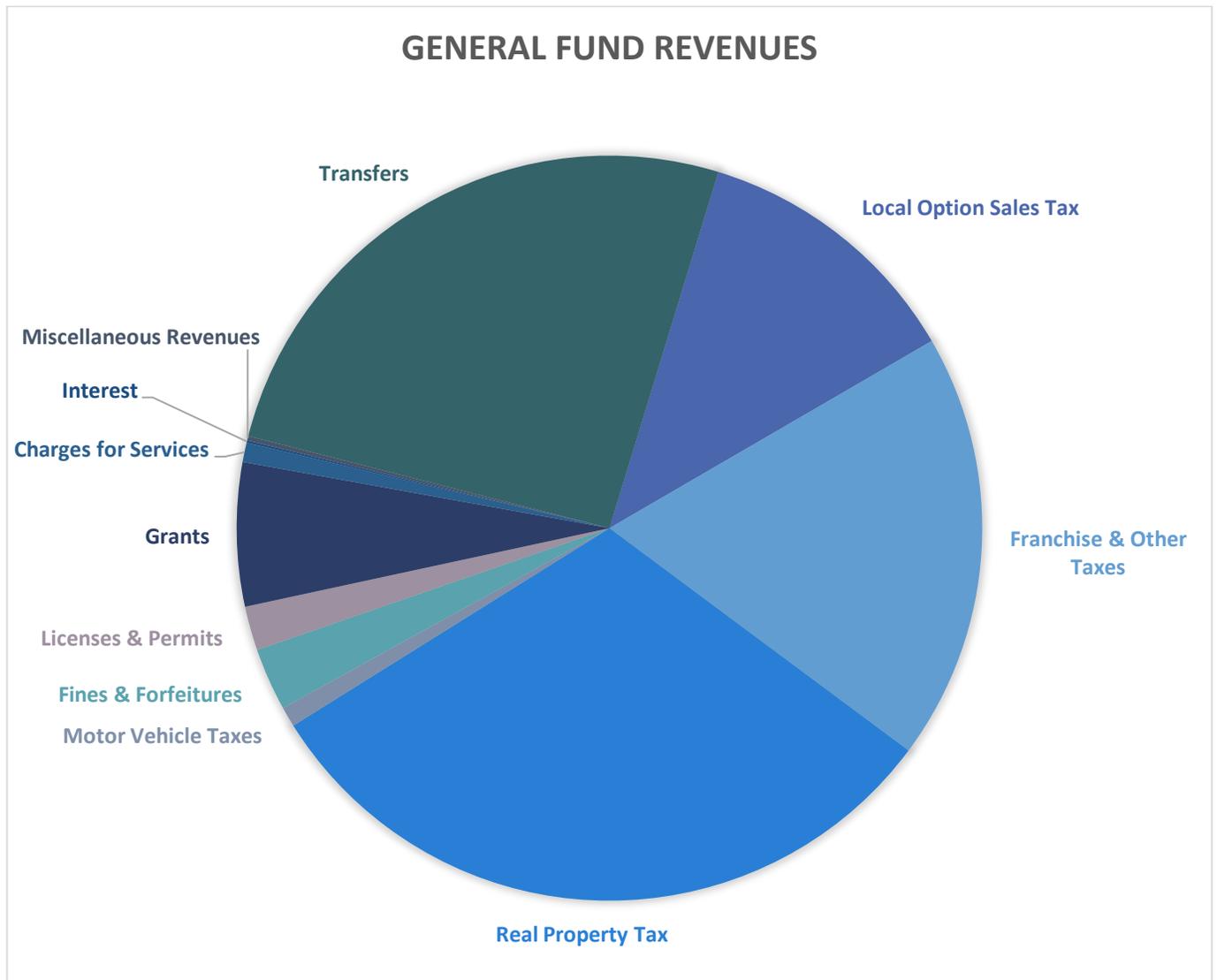
The financial trends of the City are evaluated with a review of a ten-year history of the revenues and expenditures in each fund, a consideration of current events or circumstances that would alter the past trends, and an evaluation of anticipated activities or economic conditions or regulations that would affect future projections. The data for this historical revenues and expenditures was obtained from the Annual Financial Report (Audit) prepared for the City from each of the prior years.

The consideration of current circumstances includes a review of the year to date revenues and expenses for the current fiscal year, an evaluation of construction activity, industry production, and business license changes, and a determination of operations impacts that can be predicted to result from completion of capital projects which are underway. The evaluation of future implications to the historic trends includes consideration of regional economic activity, changes in regulation or law, and longer-term development patterns.

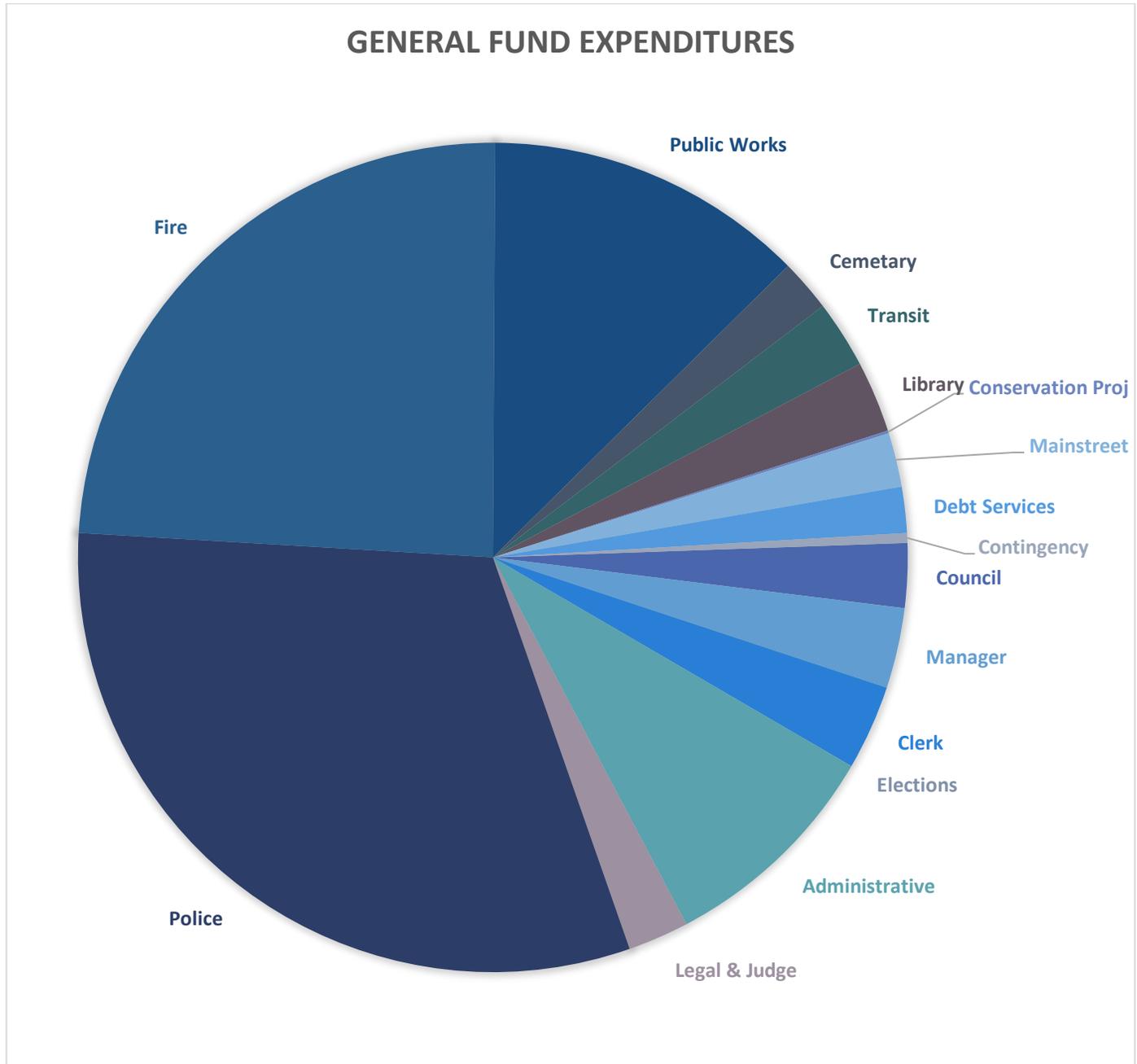
The revenues and expenditures are evaluated in each fund without transfers between funds, to provide an accurate picture of the self-sufficiency of each fund. The fund balance of each fund is also reviewed against the minimum balance set forth in the Financial Policies.

**General Fund – Revenue Sources and Services Funded**

**General Fund Revenues** include property taxes, other taxes, licenses and permits, fines and forfeitures, revenue from other government collections, grants, fees for services and interest income.



**General fund services** include management, finance and administration, police and fire services, public works, cemetery, library, transit, and main street (downtown) departments.

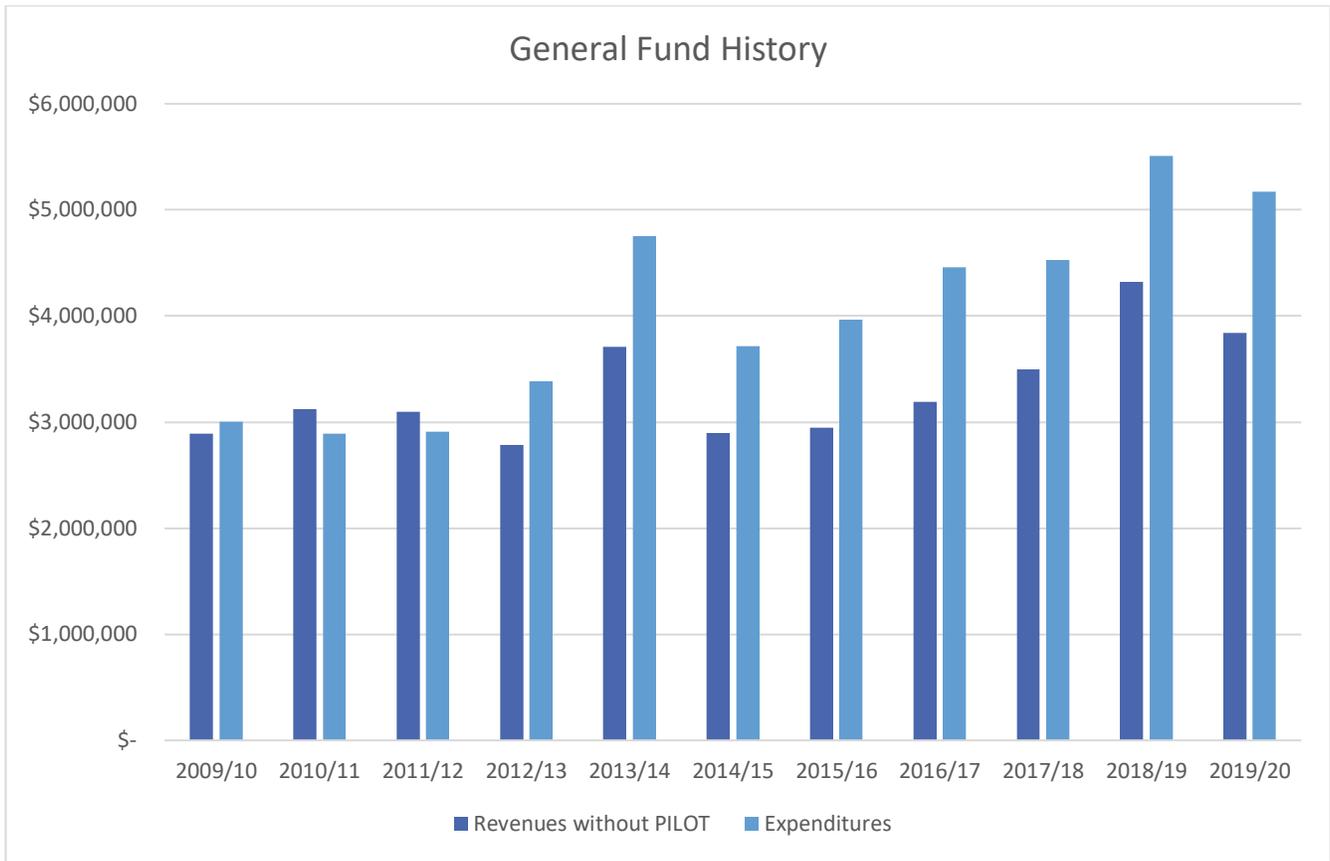


## General Fund Revenues and Expenditures- Historical

A review of the **general fund revenues** from the prior 10 years shows flat trend when the area property values (tax digest) and licenses and fees were affected by the recession. The increased revenue in fiscal year 2013-14 was due to proceeds from a capital lease and sale of assets. Evaluating the revenue without this onetime impact, indicates a stable economic condition. FY2016-2017 property assessments revealed the first increase in property values since the recession which began in 2008. A millage rate increase of 0.5 mils, coupled with this property value increase resulted in a decrease in the gap between general fund revenues and expenditures. FY2017-2018 property assessments reflected another 3% increase, business licenses and fees reflected increases of approximately 5%, however utility franchise fees decreased. Fiscal year 2018-2019 revenues reflected strengthening business license and fees revenues, stable utility franchise fee revenues, a 3% increase in property assessments, and revenue from a TEA grant. The FY 2019-20 took off with an increasing economic growth that lasted a majority of the fiscal year. This was seen by an increase in building permit applications and expansions with new industries and existing industries. During the third quarter of the fiscal year the COVID-19 pandemic has affected the City as a whole, due to the Shelter in Place orders, and health concerns of residents. However, local industries have continued to operate and increases in demand for some have resulted. In addition, new industries to the City have started construction during the last quarter of 2019-20.

**General fund expenditures** fund management, finance and administration, police and fire services, public works, cemetery, library, transit, and main street (downtown) departments. The spike in expenditures in 2013/14 was related to the capital outlay associated with the separation of the public safety department into a police department and a fire department. Expenditures in the general fund increased approximately six percent per year from 2014/15 through 2016/17, driven by capital project expenses, expansion in general administration staff, and increasing costs for health insurance and general liability insurance. General fund expenses leveled off in 2017/18 due to reduced capital expenditures for paving. The increase in expenses in 2018/19 reflect the completion of a capital project funded through a TEA grant, and the impact of market rate adjustments for public safety staff.

It is clear from the analysis of the general fund that expenditures are exceeding revenues (without transfers from other funds) and the gap of funding is supported by transfers from the enterprise funds, termed Payments in Lieu of Taxes (PILOT). The City is experiencing growth reflected in a modest increase in revenues, however the increase in cost of services is supported by the enterprise fund PILOT. While the COVID-19 pandemic during FY 2019/20 has increased expenditures to ensure the safety of our staff and the public. Expenditures have been tracked for COVID-19 impacts and records kept for FEMA purposes.

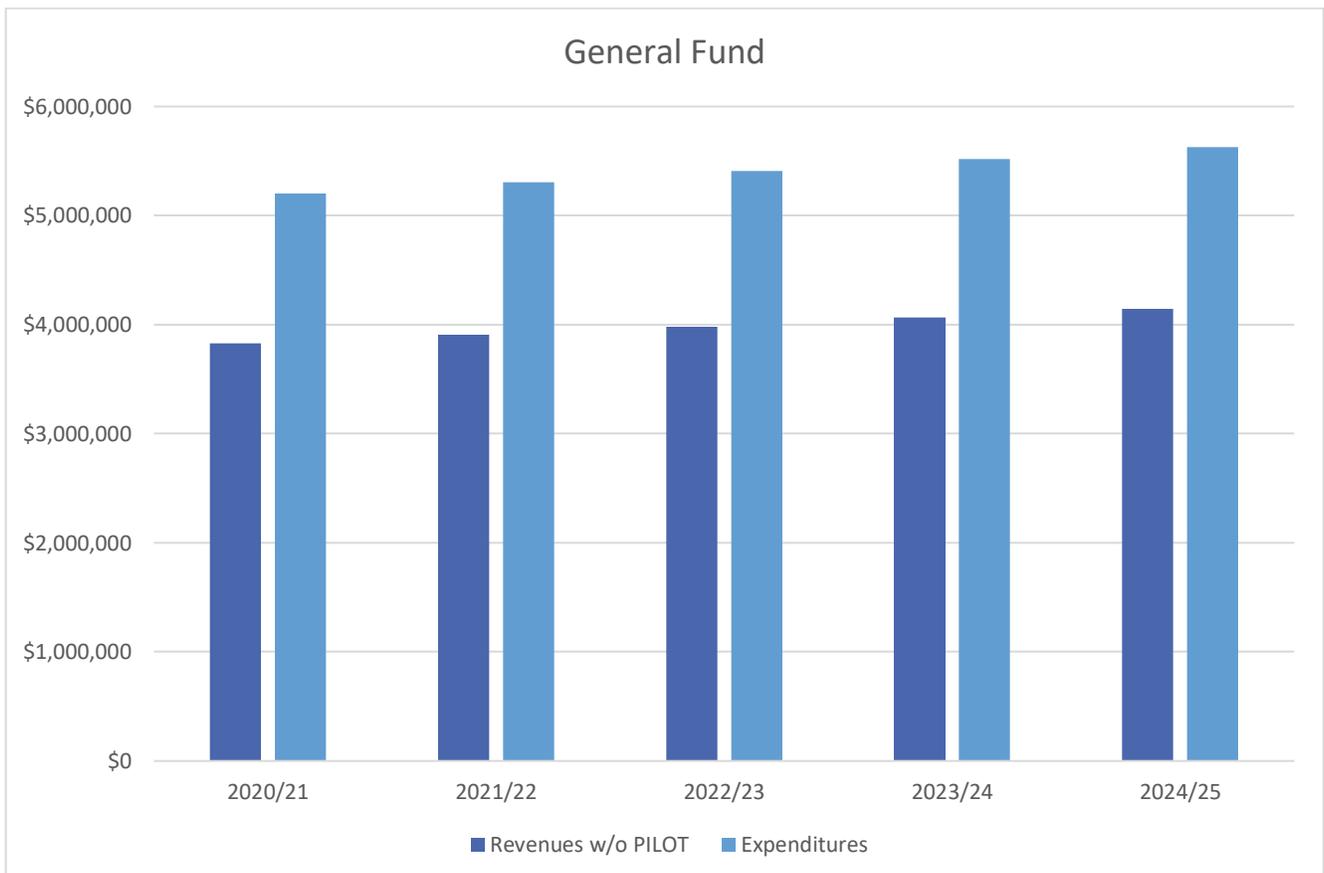


### General Fund Revenues and Expenditure- Projections

Five-year budget projections were developed for the Capital Improvement Plan development. The factors used to create the projections included continued modest growth in general fund revenues, which is attributable to an improving economic outlook, an increase in construction of new homes and sales of existing homes, and the opening of new businesses within the City – particularly within the downtown area. In addition, industrial business expansion is occurring with existing industries within the City and new industries have located adjacent to the City in the Stanton Springs Industrial Park. Vacancies in the downtown district are reduced and new restaurants are opening in the northern commercial area. Residential single-family home development has increased and building permit applications are increasing. The economic outlook is positive, and prior to the COVID 19 pandemic, increases in Local Option Sales Tax, the City Net Digest, and business taxes are apparent. In addition, utility franchise tax receipts are reflecting a modest increase. Projections reflect stabilizing of these trends and a drop in sales tax related revenues in 2020/21, followed by conservative rates of increase.

The financial policies were amended in 2017 to establish a fixed transfer amount from the utility funds as a payment in lieu of taxes, or PILOT. This transfer amount is now established as a percentage of each utility fund revenue. The PILOT is 10% of Water and Sewer Fund revenues, and 25% of Gas Fund revenues. This has been factored into the projections.

All current public services were projected to continue, with current levels of service improved as feasible through efficiencies and operations. No new programs were included in the budget projections for the purpose of the Capital Improvement Plan development. Overall general fund operating expenses were projected to increase 3% per year. Health insurance costs have stabilized based upon a competitive bid of the service in 2017-18, and the establishment of a health insurance, benefits allowance combination in which increases in employer health insurance cost are offset by reductions in the benefits allowance. FY 2019-20 has had impacts on revenue due to the COVID-19 restrictions. With a shelter-in-place issued, many utility customers had trouble to pay their utility bills. A special payment agreement was put in place to assist those customers. During this time Mayor and Council voted to suspend cutoffs, and any fees or penalties associated with utility due dates for the peak period of the pandemic. Impacts were lesser than anticipated for revenue and resulted in minimal decline.



### Projection of General Funds Available for Capital Improvement Projects

The five-year projection of revenues and expenditures was used to determine the sufficiency of revenue to support expenses and to determine the capacity to fund Capital projects. For the purposes of the General Fund projection, the current millage rate of 7.9 mills was included in the assumptions.

Fiscal Year	2020/21	2021/22	2022/23	2023/24	2024/25
Revenue	\$ 3,800,176	\$ 3,990,185	\$ 4,189,694	\$ 4,399,179	\$ 4,619,138
Expenditures	\$ 5,112,164	\$ 5,367,772	\$ 5,636,161	\$ 5,917,969	\$ 6,213,867
Subtotal	\$ (1,311,988)	\$ (1,377,587)	\$ (1,446,467)	\$ (1,518,790)	\$ (1,594,729)
Water Fund PILOT (10%)	\$ 348,290	\$ 356,387	\$ 364,988	\$ 373,800	\$ 383,145
Gas Fund PILOT (23%)	\$ 945,381	\$ 979,243	\$ 998,829	\$ 1,018,805	\$ 1,044,275
Solid Waste PILOT	\$ 32,959	\$ 33,454	\$ 39,000	\$ 39,000	\$ 39,000
Stanton Trust	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Capital Projects	\$ 18,642	\$ (4,503)	\$ (39,650)	\$ (83,185)	\$ (124,309)

It is apparent from the analysis funds are not available for General Fund Capital Projects from general operating revenues. In addition, the projection shows that the revenues are insufficient to fund anticipated expenditures in future years. This analysis points out the need to increase general fund revenues to maintain current levels of service.

The Special Purpose Local Option Sales Tax (SPLOST) is an effective revenue source used for capital project funding for general fund services such as public works projects, facilities, and police and fire equipment. This analysis indicates that the continuation of such SPLOST funding is critical to providing for the capital project needs, or significant tax increases will be necessary.

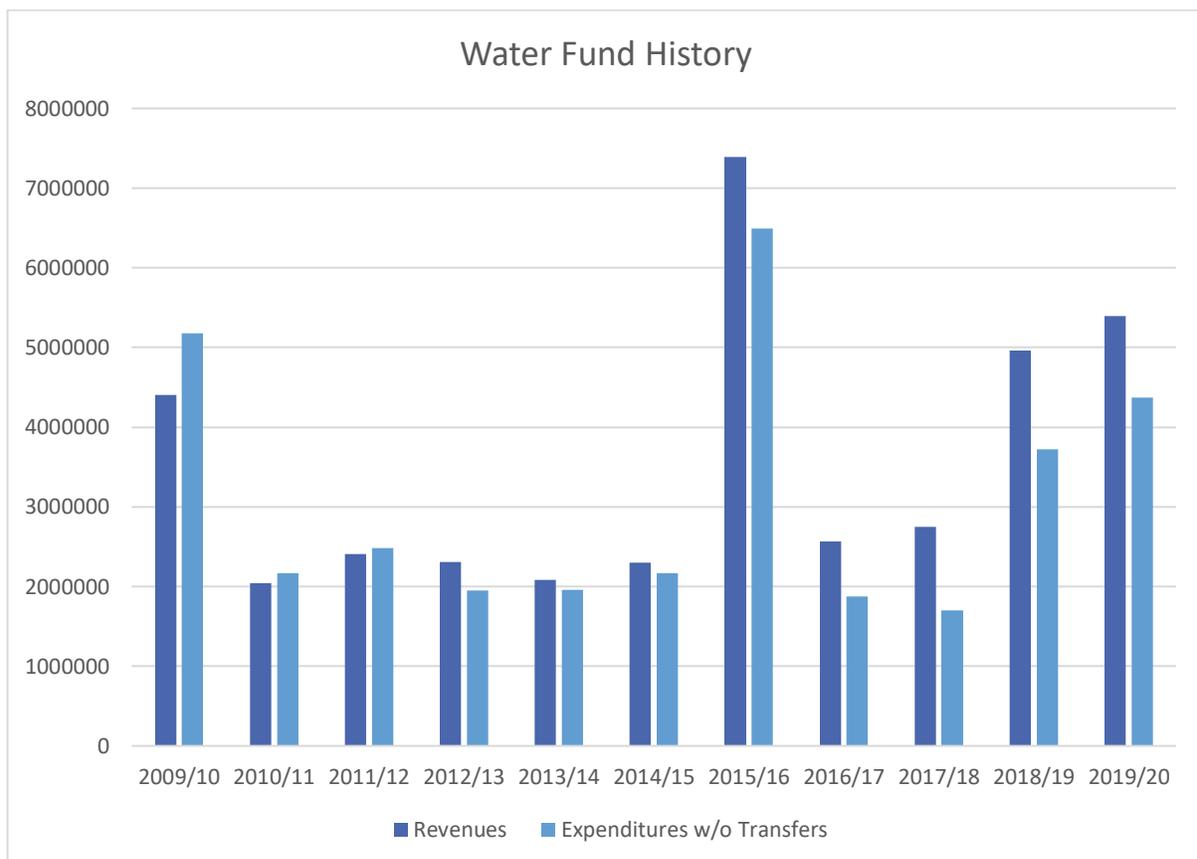
### Water and Sewer Fund Revenues and Expenditures- Historical

**Water and Sewer Fund Revenues** include water and sewer utility bill proceeds, fees for services, grants and bond proceeds, and capital recovery charges. A review of the water and sewer fund revenues from the prior 10 years reflects a significant reduction in industrial water use revenues attributable to plant closings and change in product line, followed by stabilized and gradually increasing revenues. Prior year rate increases, and the re-funding of bonds for lower interest rates is reflected in the last five years of experience.

Capital Cost Recovery Fees are one-time fees that are paid at the time of connection to the water and sewer system. These fees, which vary by meter size, are established to reflect the cost to the system of serving the new customer. The revenues from these fees are not to support operations of the utility system, but to support the capital construction which provides system capacity.

Expense increases in 2009/10 reflect capital projects. Expense history since 2010/11 is directly related to operational costs. The revenues and expenses in FY2015/16 reflect the refunding of prior bonds to reduce debt costs and the sale of new bonds to support a water main extension to improve fire flows downtown. The water fund history indicates that revenues are sufficient to maintain operational expenditures, however funding had been unavailable for investment in capital projects to increase capacity for economic growth and to address service issues associated with system age and deferred maintenance.

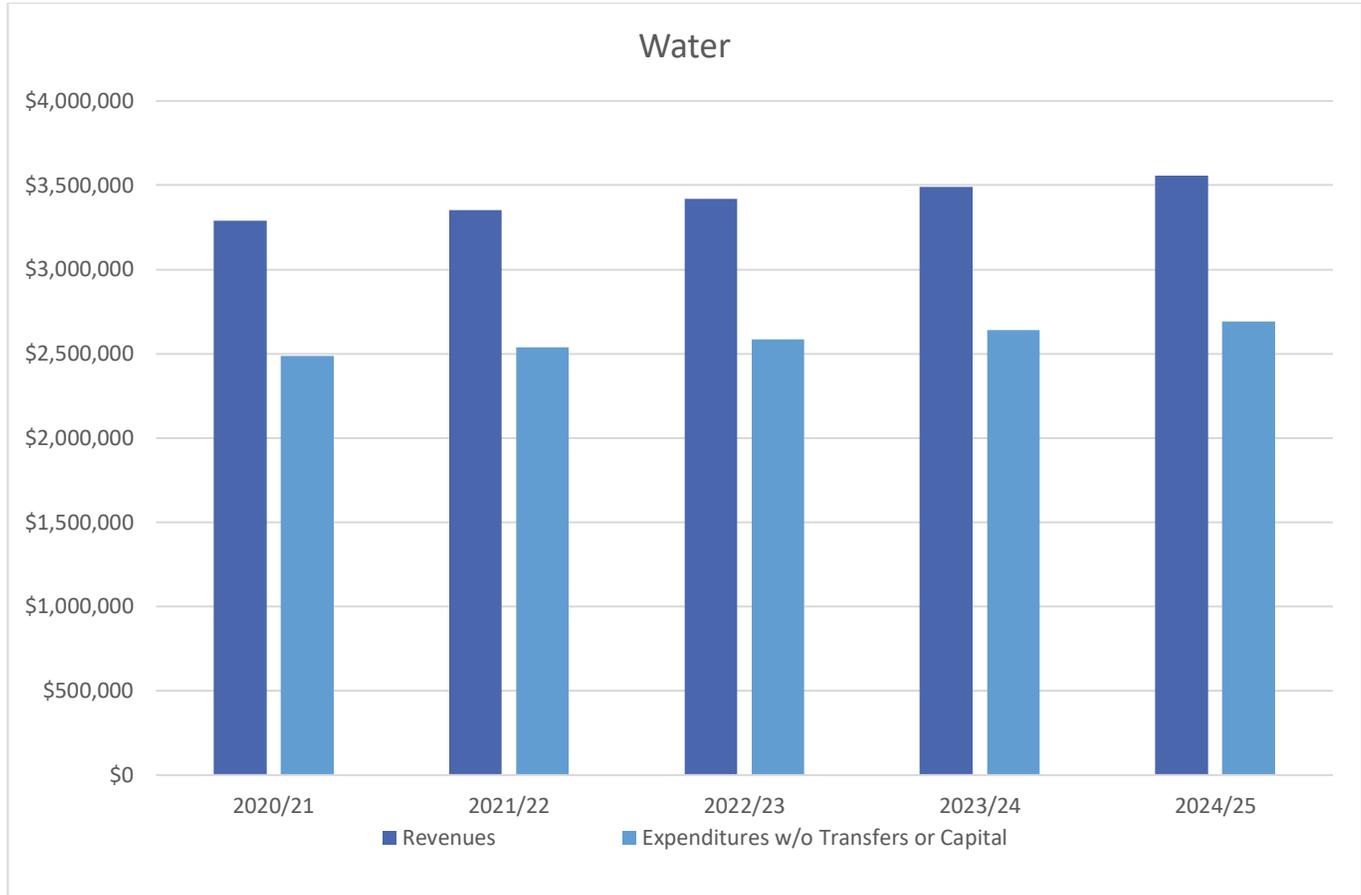
Comprehensive master plans were accomplished for the water and sewer system in 2017 to assess condition and capacity of the system, anticipate infrastructure needs associated with the City Comprehensive Plan for economic growth, and prioritize projects and define costs. A ten-year plan of investment of \$2 m per year in infrastructure was defined. In addition to this bonded investment, establishment of a 10% allocation from total revenues for pay as you go projects was recommended. A financial plan was then developed in 2018 to set forth a multiyear rate plan to support this system rehabilitation. A 2.5% rate increase per year was selected to support this system rehabilitation and prepare to serve the desired economic growth. The 2018/19 and 2019/20 revenues and expenses reflect the initiation of this 10-year plan with \$2 m. in bond funds appropriated, and \$1 m in fund balance and cost recovery funds used to initiate infrastructure projects.



### Water & Sewer Fund Revenues and Expenditures – Projections

The revenues of the water and sewer funds were evaluated relative to current conditions. The revenue increase achieved in the last two years is continuing in the current year with the planned 2.5% rate increase and stable usage. Expenditures in the water and sewer fund are projected to increase at 2% per year, due to personnel and benefit costs.

Improvements achieved with completion of capital projects are yielding a reduction in unaccounted for water loss and reduced pipe breaks, and reductions in power and chemical costs for treatment. These efficiencies reduce the effect of debt service on operation costs.



### Projection of Water & Sewer Funds Available for Capital Improvement Projects

The five-year projection of revenues and expenditures was used to determine the sufficiency of revenue to support expenses to meet bond covenants and debt coverage ratios and to determine the capacity to fund Capital projects. For the purposes of the Water & Sewer fund projection, a rate increase of 2.5% was included in the assumptions and PILOT (payment in lieu of taxes) to the general fund were included in accordance with the Financial Policies.

	2020/21	2021/22	2022/23	2023/24	2024/25
Revenues	\$ 3,287,862	\$ 3,546,416	\$ 3,635,076	\$ 3,725,953	\$ 3,819,102
Operating Expenses	\$ 2,736,711	\$ 2,746,403	\$ 2,967,619	\$ 3,193,044	\$ 3,422,846
PILOT	\$ 348,290	\$ 354,642	\$ 363,508	\$ 372,595	\$ 381,910
Pay Go Capital	\$ 202,861	\$ 445,371	\$ 303,949	\$ 160,314	\$ 14,346
Bond Funds	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Capital Funding Available	\$ 2,202,861	\$ 2,445,371	\$ 2,303,949	\$ 2,160,314	\$ 2,014,346

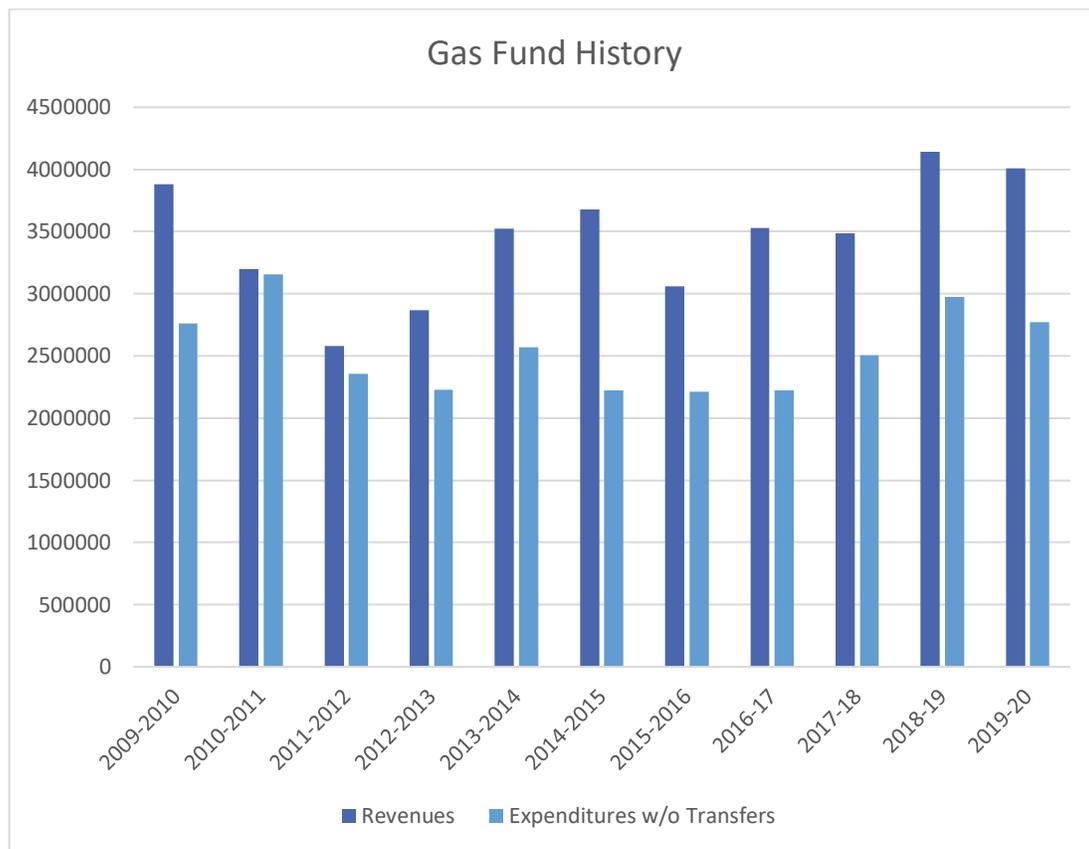
### Gas Fund Revenues and Expenditures – Historical

Gas Revenues include gas tap fees, gas charges, and other miscellaneous revenues. The City Gas utility provides service to residential, commercial and industrial customers. Most of the usage is industrial. The history of gas revenues reflects the loss of industrial usage associated with the economic recession. After FY2010-11, revenue and expense variations are strongly related to winter weather severity. The City established a direct tap onto the TRANSCO gas main, enabling Social Circle gas customers to benefit from amongst the lowest retail gas rate in the region due to the elimination of distribution costs to other carriers.

In 2016-17 the City began receiving gas revenues associated with the Shire (now Takeda) Pharmaceutical plant in Stanton Springs Industrial Park, which is not within but is adjacent to the City limits. The gas system in Stanton Springs is operated through a partnership with the Cities of Covington and Madison. Revenues and expenses are shared, and the City share is 37.5%. In the current fiscal year, gas usage by the Takeda plant has increased reflecting the initiation of production. Prior to 2018/19, the operation had been in testing mode. Revenue increases in 2017-18 reflected the operation of a new regenerative thermal oxidizer at the Isonova Industrial plan which increased gas sales.

Gas operating costs are minimized and the most significant expense is the wholesale gas purchase. The steep increase in expense in 2018/19 was associated with a capital project to relocate gas mains in conflict with a roadway project. Industries continue to move into the City and increase revenue in FY 2019/20.

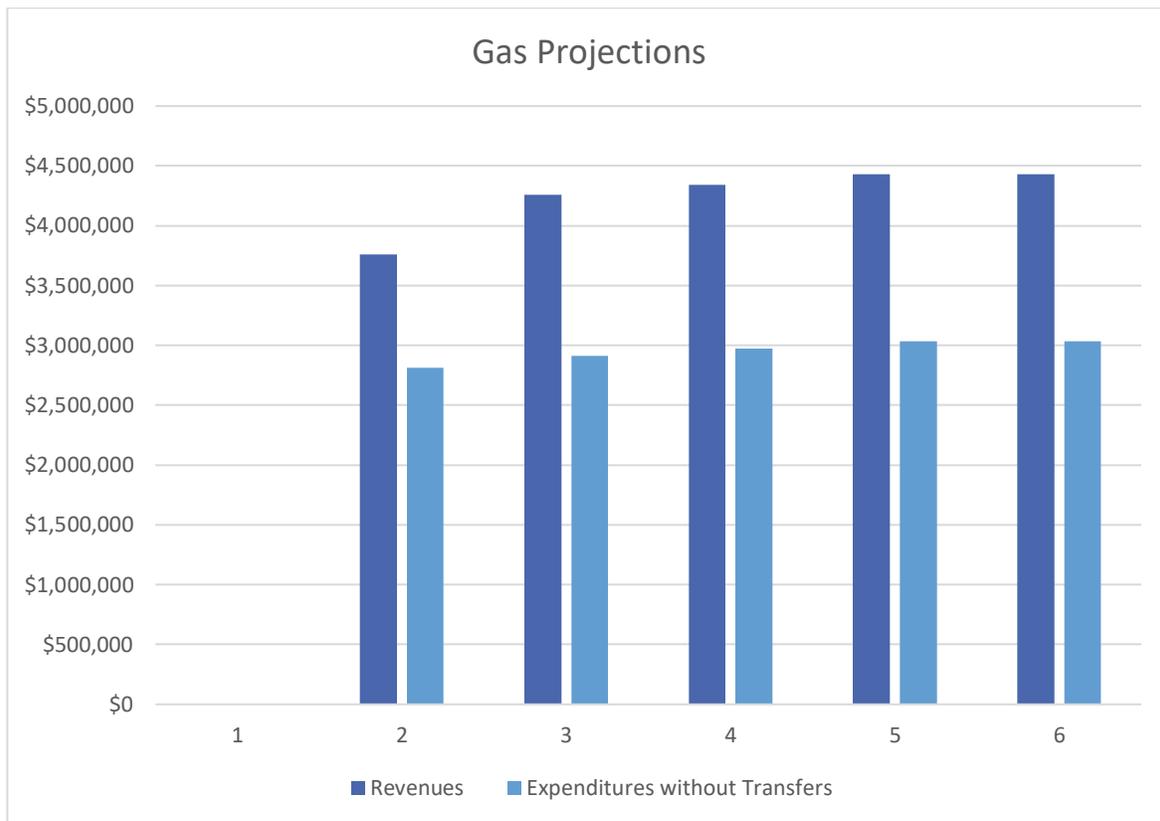
The Gas revenue is typically sufficient to support operating and capital costs of the system and provide fund transfers (Payment in Lieu of Taxes- PILOT) to the general fund. Transfers to the general fund increased significantly in recent years to address general fund shortfalls. The financial policies were amended in 2016-2017 to establish a PILOT payment to the general fund which is based upon a steady percentage of gas fund revenues.



### Gas Fund Revenues and Expenditures – Projections

The gas fund revenue projections reflect a two percent per year growth from the current usage. This projection may be overly conservative as the Takeda Pharmaceutical plant has begun production. However, their usage has been consistently lower than anticipated from the initial design. The highest gas user is Isonova who accounts for more than 40% of the total gas sales. Their use is consistent and based upon demand for their product - protein for dog treats- which has been increasing over the last two years. The balance of the gas system customers, both industry and residential are greatly influenced by weather. Due to these variables, a conservative 2% growth in revenue is projected. As stated above, the economic outlook for the gas system is bright with high interest from new industries in the area. A diversification of demand would further strengthen the gas system outlook so the stability of the fund is not so heavily influenced by one customer.

The gas fund expense projections also reflect a two percent per year growth. Operational costs are minimal as the primary expense is wholesale gas.



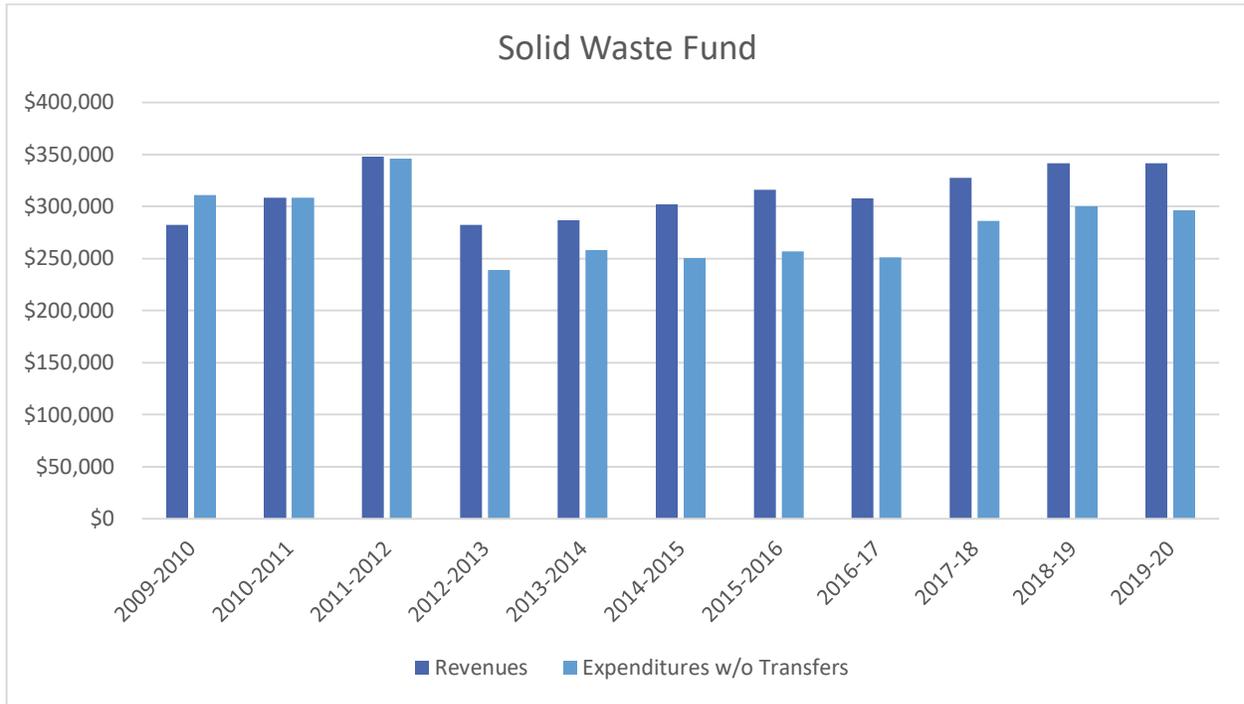
### Projection of Gas Funds Available for Capital Improvement Projects

The five-year projection of revenues and expenditures was used to determine the sufficiency of revenue to support expenses and to determine the capacity to fund Capital projects. For the purposes of this projection, no rate increases were included in the assumptions and PILOT (payment in lieu of taxes) to the general fund were included in accordance with the Financial Policies.

	2020/21	2021/22	2022/23	2023/24	2024/25
Revenues	\$ 3,759,718	\$ 3,974,099	\$ 4,157,581	\$ 4,342,733	\$ 4,429,587
Expenditures without Transfers or Capital	\$ 2,494,215	\$ 2,653,825	\$ 2,812,829	\$ 2,973,107	\$ 3,034,692
PILOT to General Fund (23%)	\$ 945,381	\$ 960,042	\$ 979,243	\$ 998,829	\$ 1,018,805
Net Available for CIP	\$ 320,122	\$ 365,509	\$ 370,797	\$ 376,090	\$ 382,200

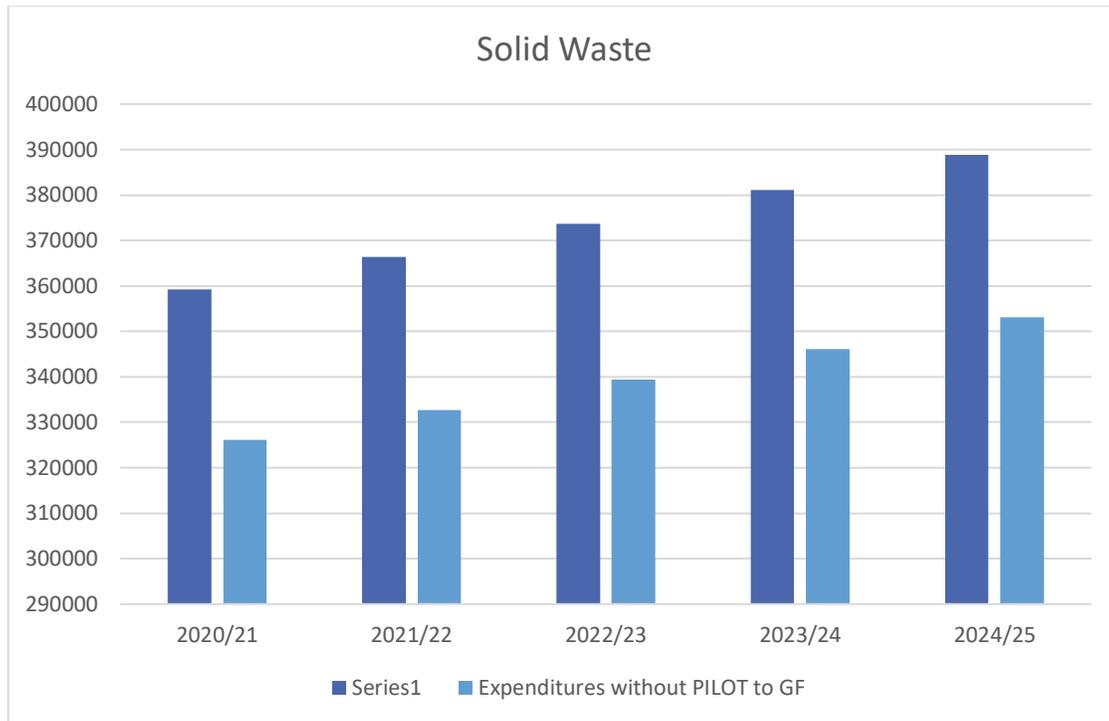
### Solid Waste Fund Revenues and Expenditures- Historical

Solid Waste Revenues include garbage franchise fees and garbage collection charges to residential customers for curbside collection of solid waste, recycling, and bulky items. The City contracts for solid waste services. A change in the service contract resulted in a reduction of expenditures in fiscal year 2012-13. The contract is based upon the number of customers and a monthly cost per customer. Annual contract escalations are based upon a consumer price index factor, limited to 2% per year. The revenues and expenses were stable in the resultant period, with revenues sufficient to pay expenses. The contract was renewed in fiscal year 2016-2017 for an additional three-year term. The contract is currently being rebid, with the new contractor to begin in October 2020.



### Solid Waste Fund Revenues and Expenditures – Projections

Revenues are projected to be stable, reflecting a stable base of residential customers. Although there are new homes being constructed, and a positive economic outlook for additional residential development, increase in customers is less than one percent per year. The expenses of the fund are contract costs for collection. The contract is currently being rebid. Annual escalations are projected based upon the number of customers and an annual consumer price index factor, but not to exceed 2% per year. Therefore, projections for revenue and expense are based upon a 2% per year increase. Contract increases are projected to result in equal collection rate increases, 2% per year.



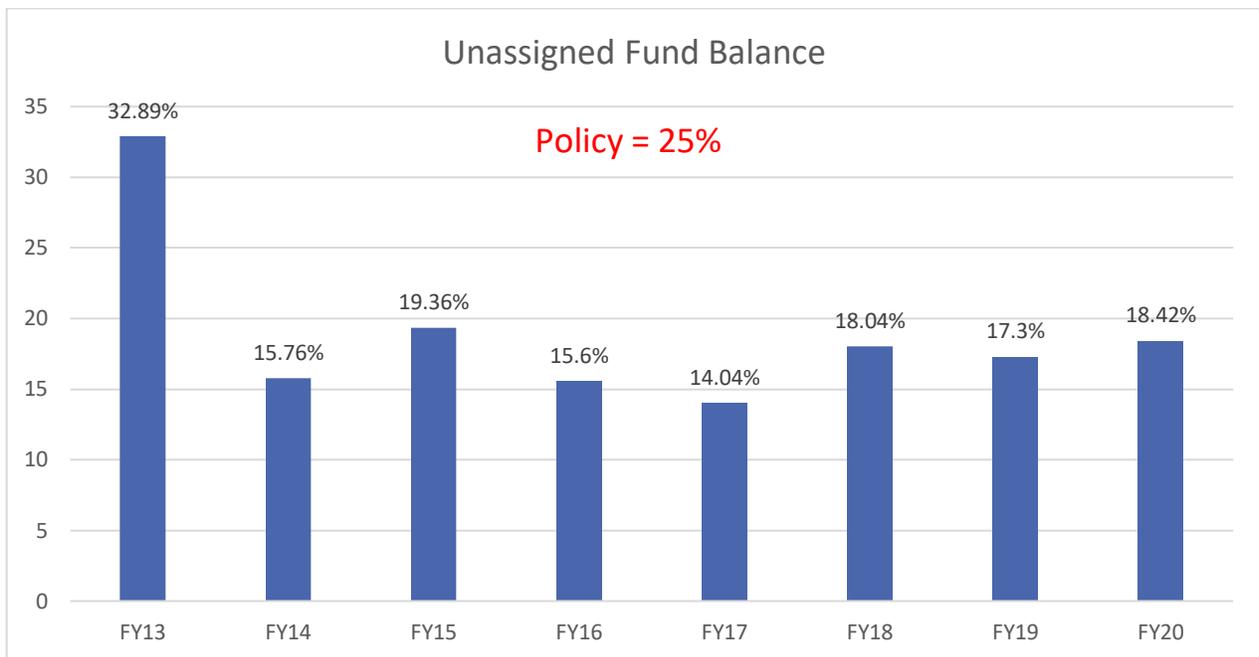
The solid waste fund analysis indicates revenues will continue to be sufficient to pay expenses, with the pass through of contract cost increases to customer rates. The fund will maintain a PILOT to the general fund in accordance with the financial policies which represents 10% of the revenues. There are no Capital Projects associated with the Solid Waste Fund.

## Fund Balances

### General Fund Balance

A fund balance is the unassigned/unreserved funding that is maintained. The purpose of fund balance is to assure cash flow, and to provide for emergency needs or buffer the immediate financial impacts of an economic downturn. Fund balance is one of the measures evaluated by bonding agencies when assessing the fiscal condition of the City and issuing a bond rating. The bond rating establishes the interest rates that will be charged to the City for debt. The City of Social Circle Financial Policy establishes a goal of fund reserves equal to three months or 25% of operating expenses. An evaluation of the fund balance history indicates a declining then stable balance in the general fund which reflected impacts of the economic downturn. In the prior year, fund balance is building towards the reserve goal.

A financial policy has been established which limits use of general fund balance to one-time expenditures and sets a three year period to replenish the fund balance. Because the General Fund Balance is below the goal, no use of Fund Balance is proposed.

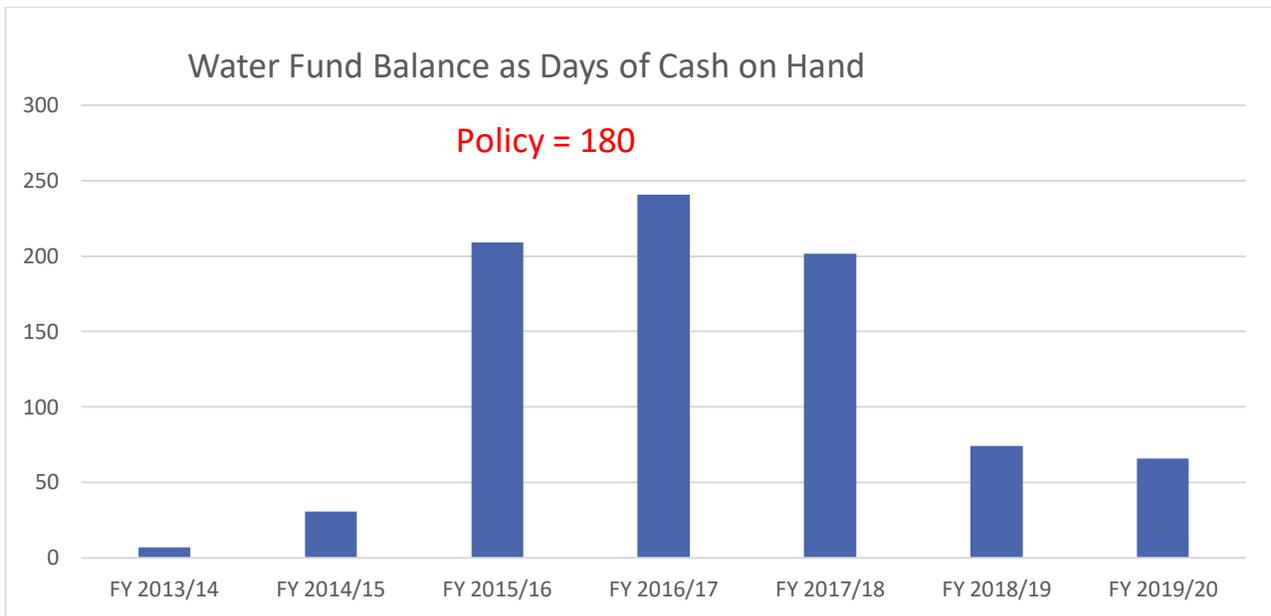


**Water & Sewer Fund Balance**

The City of Social Circle Financial Policy establishes a goal of six months of unrestricted cash on hand, or 50% of the operating expenses for the water and sewer fund balance. An evaluation of the fund balance history indicates a stable balance in the water and sewer fund which meets financial policy goals.

The unrestricted cash and cash equivalents are funds available for emergency use. The restricted cash and cash equivalents are proceeds from Capital Cost Recovery fees that by policy are to be spent on capital projects which provide additional capacity in the water and sewer system. The reduction in Restricted Cash in FY2015/16 was associated with the re-funding of a bond series to reduce debt costs. The reduction in restricted cash in FY2017/18 is associated with the construction of a water main replacement on Clark Street that was funded in the 2015 bonds. The reduction in unrestricted cash fund balance in FY2017/18 was approved to fund a capital project to replace water mains in accordance with the capital improvement plan.

It should be noted that in FY 2019/20, in addition to unrestricted cash and cash equivalents of \$491,459 reflected in the chart below, the City held \$466,260 in cash and cash equivalents in the Capital Cost Recovery Fund and has a budgeted contingency of \$190, 528. The total of these cash resources reflects an availability of 154 days of cash on hand.

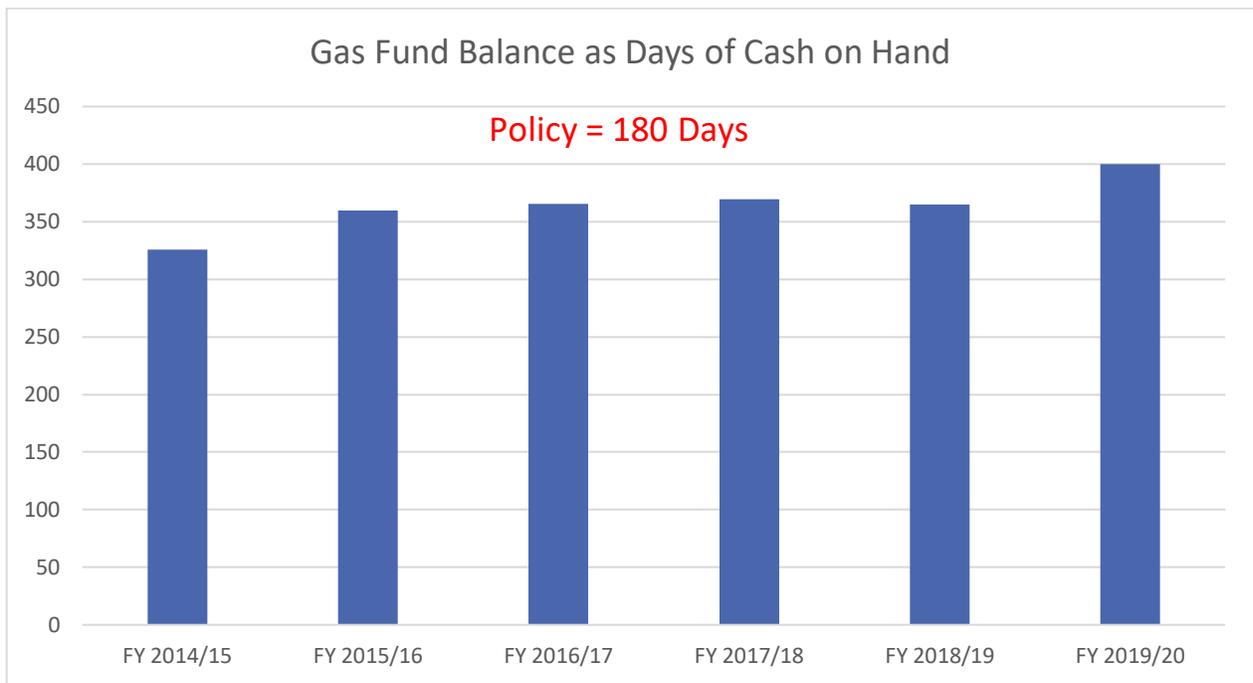


### Gas Fund Balance

The City of Social Circle Financial Policy establishes a minimum six months of cash on hand, or 50% of operating expenditures for the gas fund balance. The gas fund revenues are subject to significant variations related to weather. In addition, a few significant industrial gas customers represent more than two thirds of the total gas usage. The maintenance of this fund balance protects the financial condition of the gas fund in the event of warm winters, or the reduction in production of a significant industry.

It is important to note that in this measurement, the operating expenditures **do not include** the PILOT from the gas fund to the general fund. Thus, a healthy fund balance provides a short-term buffer for the gas fund and the general fund in the event of a significant reduction in gas fund revenues.

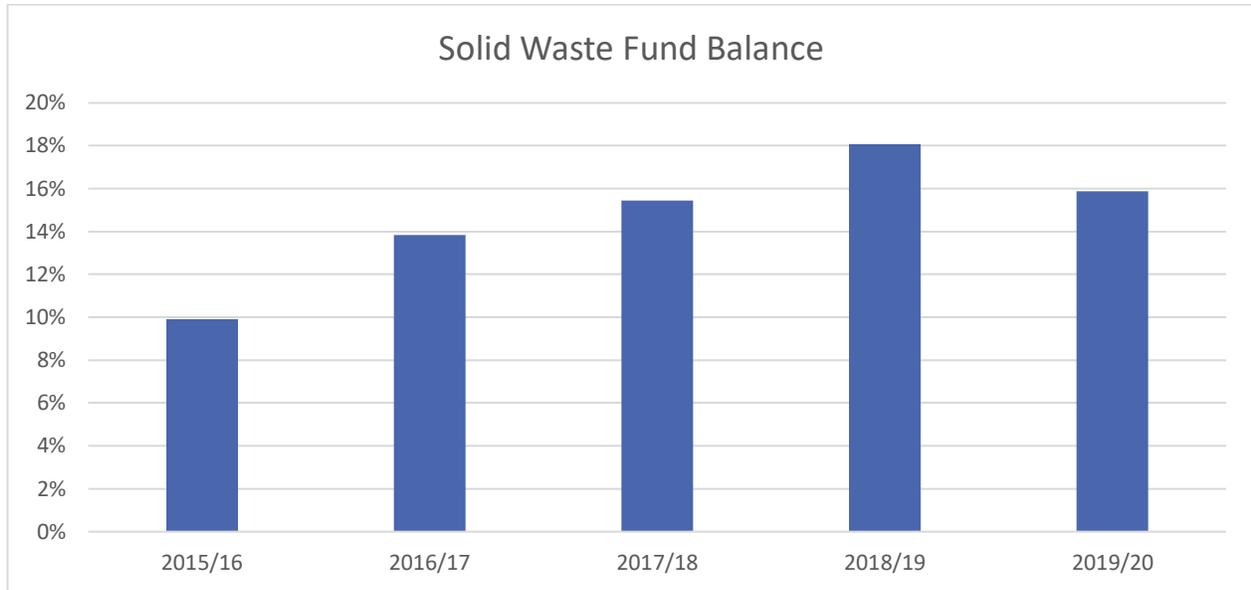
An evaluation of the fund balance history indicates healthy and stable gas fund balance which exceeds the financial policy target.



### Solid Waste Fund Balance

The City of Social Circle Financial Policy establishes a minimum \$10,000 for the solid waste fund balance.

	Fund Balance	Operating Expense	Percentage
2015/16	\$24,964	\$251,965	10%
2016/17	\$38,535	\$278,652	14%
2017/18	\$44,177	\$286,089	15%
2018/19	\$54,243	\$300,020	18%
2019/20	\$54,243	\$341,362	16%



The solid waste fund balance is compliant with the financial policy.

**Special Purpose Local Option Sales Tax (SPLOST) Fund**

The 2012-2018 SPLOST was projected to yield a total revenue of \$3,100,000 over the six years. SPLOST funds are required to be used for Capital expenditures, rather than operating costs. The categories of Capital expenditures, and the distribution of funds into each is established at the time the SPLOST is approved. For this budget, the SPLOST allocations and expenditures were reviewed to determine available funding remaining in each category for appropriation to new capital projects. The approved and previously allocated funds are illustrated in the following table.

Use of Funds	Allocation	Projects	Expended & Committed	Remaining
Transportation	\$850,000	Detention Pond	\$97,024	
		Willow Springs. Paving	\$74,343	
		TEA Grant SW	\$103,857	
		W Hightower SW	\$314,092	
		LMIG Match	\$116,418	
		Alcova Roundabout & Sidewalk	\$113,116	
		Fairplay Culvert	\$ 31,150	
Water & Sewer	\$500,000	Meters & ADF PS	\$367,254	
		WWTP & SCADA	\$72,736	
		WTP Rehab	\$60,060	
Public Safety	\$1,000,000	Fire Station	\$918,450	
		Police	\$81,550	
Recreation	\$250,000	Playground	\$50,996	
		E. Hightower Bridge Sidewalk/Trail (TAP Grant Match)		\$149,004
		Friendship Park	\$50,000	
Library	\$500,000	Match for State Funds for Expansion Project	\$500,000	

In addition, a SPLOST continuation referendum was approved for the period 2019-2025. The City is projected to receive funding in the amount of \$2,895,868 over the next six years. The designated fund use is provided below:

Use of Funds	Allocation	Projects	Expended or Committed (thru FY 19/20)	Remaining
Transportation	\$1,000,000	LMIG Match	\$30,000	\$479,030
		Traffic Signal Downtown	\$390,971	
		N. Cherokee Streetlights	\$50,000	
		S/W TAP Grant Match	\$50,000	
Public Safety	\$ 385,000	Replace Scott Air Packs	\$210,000	\$175,000
Building Upgrades	\$ 250,000			\$250,000
Parks & Recreation	\$ 100,000			\$100,000
Water & Sewer Infrastructure	\$ 1,160,868			\$1,160,868
<b>Total</b>	<b>\$ 2, 895,868</b>		<b>\$730,970</b>	<b>\$2,164,898</b>

Receipt of these funds began in April 2019.



# **Capital Improvement Plan**

## Capital Improvement Plan

Capital Improvements are typically one time, or not annual, expenditures which are new facilities, infrastructure improvements, or major equipment. Capital investments must be made on a regular basis for the City to deliver services which are reliable, efficient, compliant and financially sustainable. Adequate capital project funding enables

- Equipment to be replaced before maintenance costs exceed the cost of a new vehicle,
- Service interruptions due to failing equipment or systems to be avoided,
- Infrastructure improvements to be planned prior to demand so that desired growth and economic development can be accommodated,
- Public Safety services to be timely by appropriate location of facilities, and
- Public facilities and amenities to be provided to create and sustain the quality of life desired by the community.

The development of a Capital Improvement plan is a three-stage process, whereby

- the amount of funds available for Capital projects is projected,
- the Capital project needs are identified, and
- Funding is allocated to projects based upon priority.

The City of Social Circle Capital Improvement plan is a five-year plan. Since Capital projects are typically large expenditures that do not recur every year, a time frame longer than one year is necessary to determine funding trends and create a plan that is fiscally constrained. This means that the five-year plan is one that can be reasonably predicted to be accomplished within the financial means of the City.

The amount of funds determined to be available for Capital Projects was determined as follows:

### **Total Revenues – Annual Operating Needs = Funds for Capital Improvements**

Total Revenues were defined as those revenues currently in place, such as property tax, utility fees, etc. No tax rate increases were included in the total revenue projection.

Annual operating needs are defined as expenditures which are repeated annually to provide City services. These include personnel costs, fuel, supplies for typical services, electricity, etc.

This year, the plan development began in January at the Annual Retreat of the Mayor and City Council. The Council reviewed their Strategic Goals for 2020-2022 which were adopted on January 21, 2020, and considered key issues facing the City.

Continued investment in the water and sewer system were identified as a priority to address current service issues and system expansions to support growth as envisioned in the City Comprehensive Plan. Continued implementation of a 10-year plan of investment of \$2 million per year in bonded projects along with 10% of fund revenue in pay as you go projects was confirmed. The 2018 financial plan recommendation of 2.5% water and sewer rate increases per year to support this investment is included in this recommended budget. As these improvements are accomplished, cost of volume rates will decrease due to fewer main breaks and pump station failures, less water loss, and increased energy efficiency.

City Boards and Commissions were invited to a Council work session to suggest project and program funding consideration for the upcoming budget process.

In February, each department submitted Capital project requests with consideration of the Council Strategic Goals, prior Strategic plans, the prior Capital Improvement Plan, the Social Circle Comprehensive Plan -**Vision 2040** workplan, infrastructure needs to maintain compliance and reliability in City services, and facility needs to create and sustain the quality of life desired by the community.

Anticipated operating cost impacts associated with each capital project request were required. A Department Head subcommittee evaluated all requested projects and provided recommendations. Another department head subcommittee prepared revenue forecasts.

A five-year Capital Improvement plan was developed which proposed funding for specific projects per fund. The plan was presented to the Mayor and City Council at a March work session.

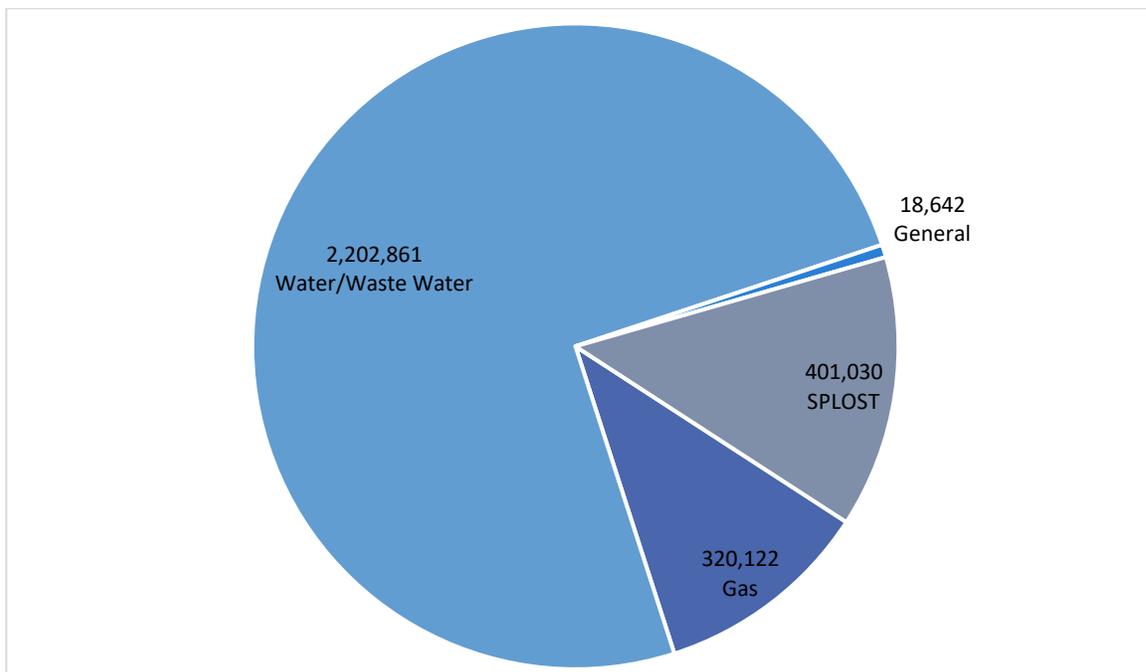
The Recommended Capital Improvement plan is included on the following pages. The projects included in the first year of the five-year plan, or Fiscal Year 2020/21, are allocated funding in the Recommended Budget for 2020/21.

It should be noted that there were significant Capital Project needs that were not able to be funded in this fiscally constrained five-year plan. These projects are listed as deferred projects. This indicates that the City revenues are not sufficient without grants, future SPLOST, or increases in tax rates or utility fees to meet these deferred needs and program desires.

The adopted Capital Improvement Plan for Fiscal Year 2020/21 through Fiscal Year 2024/25 provides for the continuation of City services in a compliant and reliable manner.

Detailed project listings are included on the following pages.

### Total Anticipated Capital Expenditures for Budget Year - \$ 2,942,655



## SPLOST Projects

2012-2018 SPLOST	Project	2020/21	2021/22	2022/23	2023/24	2024/25
Recreation	Cherokee & E. Hightower Trail, S/W (TAP Grant Match)	\$149,004				

**Impact of Capital Improvement Spending for FY20/21 on Future Years Operating Budget**

New sidewalk construction associate with the TAP grants will increase the long term annual sidewalk maintenance needs, however it will decrease maintenance and repair of aged and deteriorated curbs and culverts that will be replaced in association with the project.

## 2019-2025 SPLOST

Use of Funds	Allocation
Transportation	\$1,000,000
Public Safety	\$ 385,000
Building Upgrades	\$ 250,000
Parks & Recreation	\$ 100,000
Water & Sewer Infrastructure	<u>\$ 1,160,868</u>
	\$ 2, 895,868

## SPLOST Projects

2019-2025 SPLOST	Projects	2020/21	2021/22	2022/23	2023/24	2024/25
<b>Transportation</b>						
	N. Cherokee S/W (TAP Grant Match)	\$149,030				
	Sidewalks- Rehabilitation	\$45,000	\$45,000			
	LMIG Match	\$32,000	\$34,000	\$36,000	\$38,000	
	Roadway Drainage Improvements		\$30,000	\$30,000		
	Bridge Streetlights	\$40,000				
<b>Public Safety</b>	Police Car Replacements	\$70,000	\$35,000	\$35,000	35,000	
<b>Building Upgrades</b>						
	City Hall Interior Alterations (Finance to Drive Thru, & File Room Reduction) Roof, Repainting, HVAC, Alarm	30,000	75,000			
	PW Pole Barn	35,000				
	PD Generator Replacement		60,000			
	Station 6 Generator Replacement		30,000			
	Station 6 HVAC Replacement			20,000		
<b>Recreation</b>						
	Park Improvements		\$50,000			
	Trail Project			\$50,000	2023/24	
<b>Water &amp; Sewer Infrastructure</b>						
	Generator at Water Treatment Plant			50,000		
	Water Plant SCADA Update			35,000		
	Water Plant Rehabilitation		118,000			
	Refurbish Filters at WTP				409,000	
	Projects to be defined			230,000		318,868
<b>Total</b>		<b>\$401,030</b>	<b>\$477,000</b>	<b>\$486,000</b>	<b>\$482,000</b>	<b>\$318,868</b>

**Impact of Capital Improvement Spending for FY20/21 on Future Years Operating Budget**

Sidewalk rehabilitation will reduce annual sidewalk repair needs, and will reduce insurance costs which may be associated with trip hazards.

LMIG match funds the local share of State roadway maintenance funds for street maintenance within the City. This capital funding reduces long term operating costs when pavement overlay can be funded before degradation of the pavement structure.

Installation of Bridge Streetlights will increase operation and maintenance costs by an annual fee per light assessed by the power company. Four LED street lights are anticipated, the annual fee is approximately \$100 per light.

Police car replacements will enable the disposal of two vehicles that are more than 11 years old with more than 150,000 miles each. We have taken the steps to reduce the cost of vehicle maintenance and repair by surplusizing our old vehicles replacing with new vehicles, which will reduce repairs and increase fuel efficiency and vehicle reliability.

City Hall building upgrades will not affect annual operating budget expenses.

Construction of a Pole Barn and the Public Works lot will enable vehicles and equipment to be stored under cover, which will extend the life and the vehicles and reduce maintenance expenses associated with weather exposure.

## Recommended General Fund Project

General Fund	Projects	2020/21	2021/22	2022/23	2023/24	2024/25
Streets Department	Replace 2005 Pickup F-150	18,642				
<b>TOTAL</b>		<b>\$18,642</b>				

## Impact of Capital Improvement Spending for FY20/21 on Future Years Operating Budget

The replacement of a 2005 Truck with in excess of 200,000 miles will reduce vehicle repair costs and increase reliability of services by reducing vehicle downtime.

## Deferred General Fund Projects

Fund	Project	Deferred Needs
<b>General</b>	Wayfinding Signage	\$50,000
	Downtown Parking Expansion (2)	\$250,000
	Council Chamber/Courtroom Upgrade	\$50,000
	Watershed & Storm System Mapping & Master Plan	\$30,000
<b>Fire</b>	Platform Ladder Truck	\$1,200,000
	2009 Expedition Replacement	50,000
<b>Police</b>	Police Department Expansion Feasibility Study	\$30,000
	PD Vehicle Replacements	\$70,000/year
<b>Downtown</b>	Parking Area Construction	TBD
	Phase III Friendship Park	TBD
	Overhead Banner Display	TBD
<b>Streets</b>	Electronic Gates @ PW Yard & WTP	\$60,000
	Mower Replacements	40,000
	Sidewalk Rehabilitation and Expansions	TBD
	City Hall and PD Parking Area Repaving & Remarking	
<b>General</b>	Annual Equipment Depreciation Funding for Scheduled Replacements	

## Recommended Water Projects

Fund	Project	2020/21	2021/22	2022/23	2023/24	2024/25
Water & Wastewater	Available Funds	\$2,202,861	\$2,445,371	\$2,303,949	\$2,160,314	\$2,014,346
	Complete Radio Read Meter Installation	390,000	200,000			
	E. Hightower WM Repl. (CSX Bore to Standridge Tank)		606,000			
	N. Cherokee WM Repl. (Heritage to Ronthor to City Limits)			576,000		896,000
	E Hightower WM Repl. (small CSX Bridge to Bore)	250,000				
	Windsong/Park Place WM Loop				154,000	
	S. Cherokee Ph II WM Repl.(Cannon to SC Pkwy)				448,000	
	Galvanized WM Replacements	84,000	100,000	100,000	100,000	100,000
	Spring St. WM Repl. (Hightower to S. Cherokee)			621,000		
	Valve & Fire Hydrant Rehab & Replacement	50,000	50,000	100,000	100,000	100,000
	Replace Meter Read Vehicle	24,763				
	Add & Replace Water/Sewer Work Truck	32,000	70,000			
	Economic Development Water & Sewer Projects		236,674	606,949	377,268	996,826
	1.5 MGD WWTP Design and Land Acquisition	520,000			133,183	817,520
	Dump Truck for Utility Patching	60,000				

**Impact of Capital Improvement Spending for FY20/21 on Future Years Operating Budget**

Radio Read Meter Installation will enable the conversion, over two years from manual read of 2600 water meters and 1600 gas meters which requires two weeks of personnel time , to a radio read system in which all meters can be read within one day. This will reduce operating costs for a vehicle, and enable more trouble shooting and meter maintenance which will increase revenues and reduce water losses.

Watermain replacement projects, and valve and hydrant replacements, continue the implementation of Water System master plan improvements which will enhance flows and pressures in the water system and improve drinking water quality. The replacement of older lines also is eliminating system leaks and annual costs associated with unmetered water loss .

Replacement of the meter read vehicle enables a 2005 truck with over 200,000 miles to be surplused which will reduce vehicle repair costs and increase reliability of services by reducing vehicle downtime.

Purchase of a dump truck will enable operating costs to be reduced by reducing the contracting of hauling costs for roadway materials associated with utility work roadway patching. In addition, this will enable the City to patch

roadways on the same day as utility work is completed, which will reduce the degradation of the roadway, and future road repair costs.

Adding a sewer work truck will enable the sewer crew to separate and handle jobs simultaneously that do not require three people. This will increase system maintenance capability and reduce associated repair costs.

#### 1.5 MGD WWTP Design and Land Acquisition

Replacement of the City 0.7 MGD WWTP which is in excess of 50 years old will eliminate systems and equipment that beyond their useful and reliable life. In addition, capacity expansion will enable growth of Industrial sector in accordance with the City Comprehensive Plan.

## Recommended Wastewater Projects

Fund	Project	2020/21	2021/22	2022/23	2023/24	2020/21
Wastewater	N Tower Road Sewer Replacement		\$102,697			
	Brookstone Interceptor(PS20 Elim)	98,098				
	WWTP Culvert Replacement	50,000				
	S02, S03, S04 (New PS, Eliminates 3 PS Carver, Windsong, W. Hightower )				\$772,863	
	S08 (Eliminates 1 PS)	\$125,000				
	S29 Ronthor/Fairplay Sewer Rehabilitation		\$810,000			
	S01 Goodyear Interceptor (Eliminates 1 PS)	204,000				
	S09 Walton Court to Dove Landing(Elim. 1 PS)	90,000			\$75,000	
	2020 Sewer CDBG Match (Cannon, Cedar, Spring)	145,000	150,000	300,000		
	2021 Sewer CDBG Match (Marco Estates)	15,000		30,000	117,840	
	Hickory Dr. Sewer Replacement	65,000				
	PS SCADA Replacement		120,000			
	<b>Total</b>	<b>\$2,202,861</b>	<b>\$2,445,371</b>	<b>\$2,303,949</b>	<b>\$2,160,314</b>	<b>\$2,014,346</b>

**Impact of Capital Improvement Spending for FY20/21 on Future Years Operating Budget**

Brookstone Interceptor PS 20 (Eliminates 1 PS)

Pump station elimination Decreases electricity needs and maintenance.

WWTP Culvert replacement

Culvert must be replaced to have access for maintenance of sewer line on opposite side of Little River. This sewer line comes the back of The Preserves subdivision and ties into 16" sewer trunk line.

S08 (Eliminates 1 PS) Birch Street PS

Pump station elimination Decreases electricity needs and maintenance.

S01 Goodyear Interceptor (Eliminates 1 PS)

Pump station elimination Decreases electricity needs and maintenance.

S09 Walton Court to Dove Landing

Pump station elimination decreases electricity needs and maintenance.

2020 Sewer CDBG Match (Cannon, Cedar, Spring)

This funds the local share of a CDBG (Community Development Block Grant) grant from the federal government application which has been submitted to do much needed repairs in the Mill district.

#### 2021 Sewer CDBG Match (Marco Estates)

This funds the preparation of application materials for a CDBG grant for much needed sewer repairs in Marco Estates subdivision.

#### Hickory Drive Sewer Replacement

This sewer replacement is to eliminate a problem with gravity sewer flow in the area.

### Recommended Gas Fund Projects

Fund	Project	2020/21	2021/22	2022/23	2023/24	2024/25
GAS	Available Funds	\$ 320,122	\$ 365,509	\$ 370,797	\$ 376,090	\$382,200
	Upgrade Meters to Radio Read	\$100,122	\$100,000			
	Replace Gas Office & Parts Building	\$60,000				
	Replace Mini Excavator	\$50,000				
	Regulator station SCADA	\$60,000				
	Tractor w/ Bush hog for RW mowing	\$25,000				
	Gas Extensions& Improvements		\$185,509	\$370,797	\$306,090	\$382,200
	Stanton Springs – Gas Interconnect		\$40,000			
	Replace Air Compressor (50 hp)	\$25,000				
	Vehicle Replacements		\$40,000		\$70,000	
	<b>Total</b>	<b>\$320,122</b>	<b>\$365,509</b>	<b>\$370,797</b>	<b>\$376,090</b>	<b>\$382,200</b>

#### Impact of Capital Improvement Spending for FY20/21 on Future Years Operating Budget

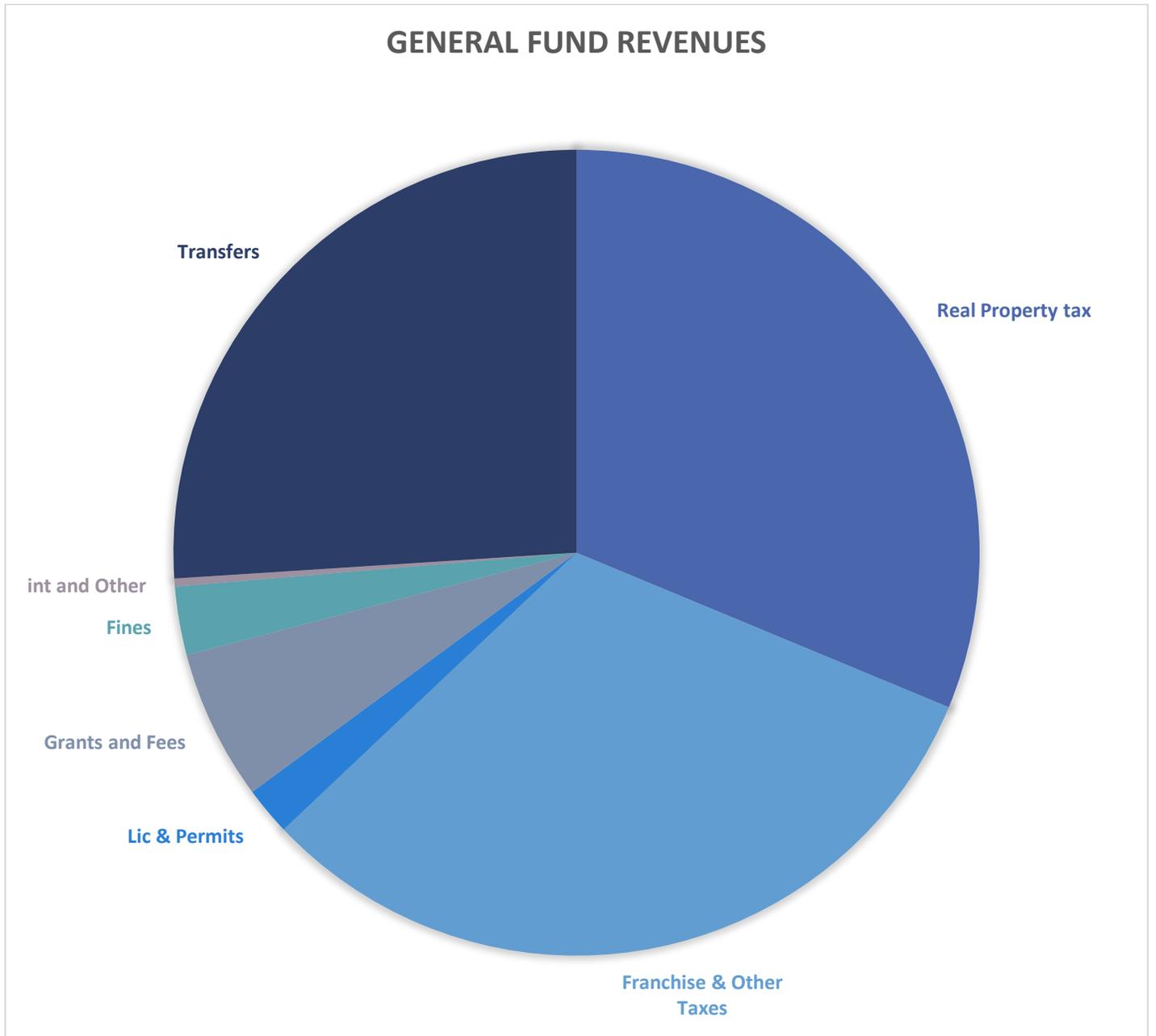
Radio Read Meter Installation will enable the conversion, over two years from manual read of 2600 water meters and 1600 gas meters which requires two weeks of personnel time , to a radio read system in which all meters can be read within one day. This will reduce operating costs for a vehicle, and enable more trouble shooting and meter maintenance which will increase revenues and reduce water losses.

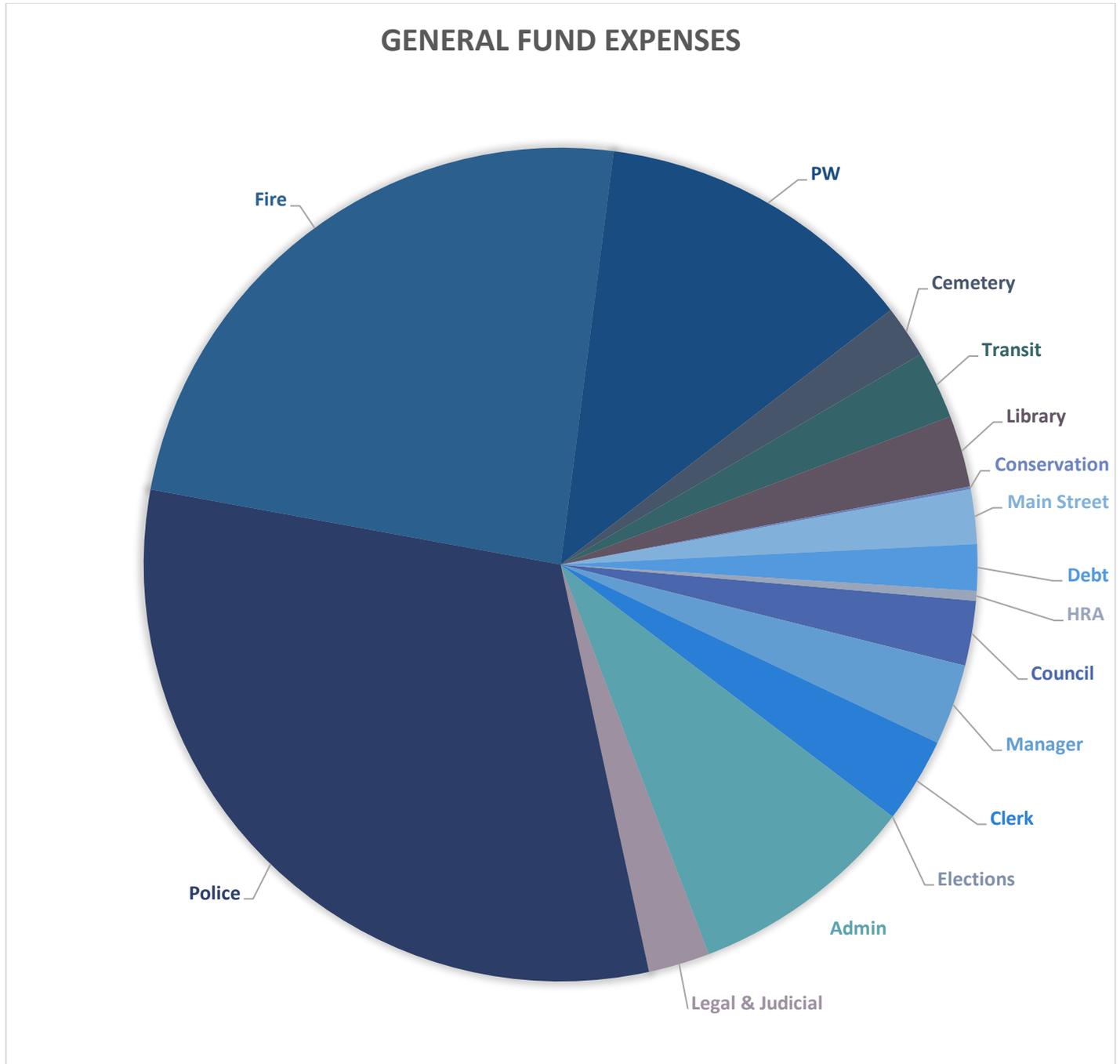
The Gas Office and Parts building is an aged construction trailer at the PW lot which is in poor condition and has poor energy efficiency. The replacement with a Building Code compliant structure, connected to a new equipment building will reduce operating costs by increasing security, energy efficiency, and improved cataloguing of gas parts.

Replacement of the Mini Excavator, Air Compressor, and Tractor enables unreliable and nonfunctional equipment to be cycled out of use and disposed of. This reduces operating repair costs and increases productivity by eliminating work force down time.



# General Fund





## General Fund Revenue

The General Fund Revenue of the City comes from various sources including taxes, fee for services, use of the City's assets, and grants. There are different Funds that are used to ensure that monies collected are spent according to Governmental Accounting Standards.

**Taxes**

**Property Taxes** – Property Tax is the historic mainstay for general revenue for the City of Social Circle. Social Circle has six significant property taxes, with Real Property tax the largest of the property taxes. The real property tax is determined by the City Council setting the millage rate annually. This rate, currently 7.90 mills, or \$0.0079, is multiplied by 40% of the assessed value of real property to determine property tax owed. This revenue is estimated based upon a preliminary tax digest from Walton County Tax Assessor dated 4/16/2020 and a proposed millage rate of 7.9 mills.

**Taxation on Motor Vehicles** - Beginning March 1, 2013, the sales tax and ad valorem tax on automobiles was replaced with a one-time title tax fee of 6.5% in 2013, 6.75 in 2014, and 7% in 2015 when titling an automobile. The premise of this provision is to eliminate the ad valorem tax on vehicles and capture revenue from the casual sale of automobiles. The state and local governments will split the revenue from the title tax fee. In 2018 GA HB329 was adopted increasing the local government share from 51% to 65%. Current owners of automobiles taxed under the old system will continue to pay ad valorem until the vehicle is re-titled. Cities are required to account for these two methods of taxation separately.

**Franchise Tax** – The City collects franchise taxes from Georgia Power (4%), telephone service companies (3%), and the cable services (5%).

**Alcohol Beverage Tax** – These revenues are derived from beverage distributors at varying rates: Liquor = \$.22 per liter; Beer = \$.05 per 12oz. or \$6.00 per container on tap; Wine = \$.22 liter. Taxes on liquor sold by the drink is three percent (3%) of the charge to the public.

**Local Option Sales Tax (LOST)** – This is a local sales tax on purchases within the county.

**Occupation Tax** – Social Circle levies and collects business and occupation taxes on businesses and practitioners with offices or locations within the municipal limits. These taxes are based by the business type and size.

**Insurance Premium Tax** - Social Circle levies a tax of 1 percent on life insurance companies based on gross direct premiums on policies of persons residing within their boundaries. Each municipality may levy a gross premium tax of no more than 2.5 percent on all other types of insurance companies doing business in Georgia. Insurance premiums taxes are collected by the Georgia Commissioner of Insurance and distributed to the municipalities levying the taxes based on premiums allocated on a population ratio formula.

**Licenses and Permits**

These revenues include licenses to operate businesses in the city. The City also collects licenses from establishments that serve Beer, Wine, and Alcohol; Insurance business licenses, golf cart permits and zoning and land use licenses. Beginning July 2015 building and sign permits were issued from City Hall through contracted inspection services with Bureau Veritas.

**Fines and Forfeitures**

These revenues are derived from traffic and parking tickets, other violations of laws enforced by the Police Department, court charges, and code enforcement fines.

**Intergovernmental - State**

**SCBOE Resource Officer** – This line item is used to account for revenue from the Social Circle Board of Education. for two police officers to be assigned as school resource officers. This contract was reinstated in Spring 2019.

**Housing Authority in Lieu Taxes** – These are collected from the Housing Authority in an amount equal to 10% of net rents received.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>100 - General Fund</b>						
<b>Taxes</b>						
311100	Real Property Tax-City	1,341,982	1,438,142	1,482,646	1,471,569	1,578,777
311110	Public Utility Tax-City	-	-	-	-	-
311200	Delinquent Property Taxes	14,274	16,616	20,400	3,784	20,000
311310	Motor Vehicle Tax- City	24,038	16,584	15,554	8,802	15,000
311315	Motor Vehicle Title Tax Fee	62,502	72,566	63,921	25,675	30,000
311316	Alternative Ad Valorem Tax	3,270	425	-	463	-
311320	Mobile Home Tax-City	610	516	273	114	280
311340	Intangible Regular And Recording Tax	46,749	19,296	20,640	16,613	21,156
311350	Railroad Equipment Tax	-	5,301	2,142	-	-
311600	Real Estate Transfer Tax	20,279	8,111	10,000	9,243	10,250
311710	Electric Franchise Tax	400,279	429,766	438,362	441,580	449,321
311750	Tv Cable Franchise Tax	38,718	40,862	41,535	31,482	42,573
311760	Telephone Franchise Tax	6,378	5,497	5,586	3,554	4,805
313100	Local Option Sales And Use Tax	593,270	719,844	698,151	497,189	615,000
314200	Alcoholic Beverage Tax	66,019	64,527	58,536	46,270	62,463
316100	Business And Occupation Tax	23,640	19,095	24,000	23,517	20,000
316200	Insurance Premium Tax	280,997	302,540	308,591	321,365	329,398
316300	Financial Institution Tax	11,364	13,118	15,000	13,990	14,340
319000	Penalties And Interest On Delinquent Taxes	28,684	24,301	15,000	4,296	5,000
<b>Taxes Total</b>		<b>2,963,052</b>	<b>3,197,108</b>	<b>3,220,337</b>	<b>2,919,505</b>	<b>3,218,363</b>
<b>Licenses &amp; Permits</b>						
321100	Alcoholic Beverage License	2,000	5,718	4,500	3,750	4,612
321150	Alcohol Server Permit	80	785	1,000	240	250
321220	Insurance Business License	11,580	12,160	12,000	11,500	12,300
321290	Golf Cart Permit Fees	144	108	100	84	100
322200	Building And Sign Permits	55,542	87,138	83,226	89,726	67,000
322201	Building Compliance Letter	5,615	8,950	8,000	11,220	10,000
322210	Zoning And Land Use License	1,380	1,950	2,500	3,100	3,000
323190	Fire Inspection Fees	725	1,250	1,750	150	1,750
<b>Licenses &amp; Permits Total</b>		<b>77,066</b>	<b>118,059</b>	<b>113,076</b>	<b>119,770</b>	<b>99,012</b>
<b>Fines &amp; Forfeitures</b>						
351170	Fines And Forfeitures- Court	129,897	111,004	131,741	91,695	140,684
<b>Fines &amp; Forfeitures Total</b>		<b>129,897</b>	<b>111,004</b>	<b>131,741</b>	<b>91,695</b>	<b>140,684</b>
<b>Intergovernmental - State</b>						
336002	Walton County Fire	-	65,000	-	-	-
336005	Schoe-Resource Officer	-	8,929	107,146	107,146	109,289
336008	School Tax Collection Fee	-	11,000	11,165	-	11,000
336009	School Elections	1,588	-	3,000	-	-
338001	Housing Authority -In Lieu Of Taxes	6,507	6,281	6,280	5,405	6,500
<b>Intergovernmental-State Total</b>		<b>8,095</b>	<b>91,210</b>	<b>127,591</b>	<b>112,551</b>	<b>126,789</b>

**Grants and Other Sources**

Sources of grants are anticipated in the 2020-21 fiscal year: A Section 18 Transportation Grant for assistance in funding the transit system, and LMIG Grant from GDOT for roadway paving. Forest Land Grant is issued from the Department of Revenue from Property Taxes. If additional grants are received the budget will be amended to address the grant revenue and associated expenditures.

**Charges for Services**

These fees are collected to provide for the reimbursement of costs to provide certain services. These include: copying and faxing services, election qualifying fees, credit card fees, accident reports, cemetery, and cremorial fees.

**Interest Income**

This is money derived from the investment of cash that is not being used for current operating expenses. This reflects investment of City funds in the Georgia Fund 1 administered by the State for public funds.

**Donations**

This is money that is being donated through the utility bill round-up program. The money is split between the Fire Department's Secret Santa program and Main Street's Back to School Bash.

**Miscellaneous Revenue**

**Other Revenue** - Revenue for items not otherwise covered in another revenue line item in the budget.

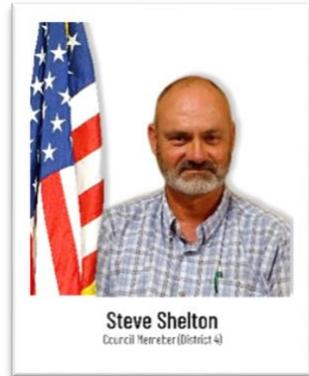
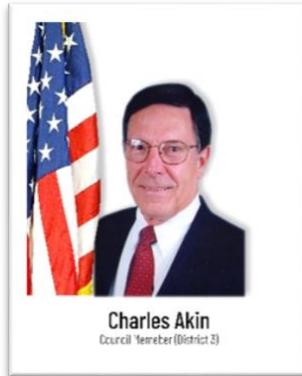
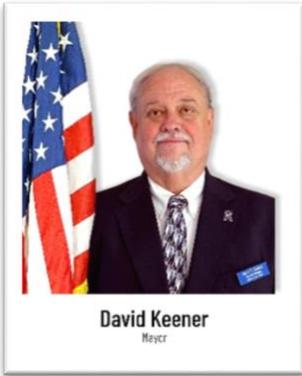
Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Grants &amp; Other Sources</b>						
331111	Section 18 Transportation Grant	55,476	55,541	57,471	31,078	121,432
331300	Usda Grant	-	-	99,000	-	-
334314	Gma Safety Grant	14,555	-	-	-	-
334315	Gma Health Promotion Grant	-	-	-	-	-
334323	St Of Ga - Grant Gema	200,556	8,827	-	-	-
334324	St Of Ga Grant - Lmig	-	77,527	79,000	85,189	87,000
335200	Forest Land Protection Act Grant	3,353	9,346	4,000	-	3,500
336007	Freds Grant	-	-	-	-	-
336105	Miscellaneous Grants	-	250	1,000	-	1,000
336110	Tea Grant	-	357,265	-	-	-
336322	Grant - Walton Co Health Care Foundation G	-	27,020	-	-	-
<b>Grants &amp; Other Sources Total</b>		<b>273,940</b>	<b>535,776</b>	<b>240,471</b>	<b>116,267</b>	<b>212,932</b>
<b>Charges for Services</b>						
341400	Copying And Fax Services	247	298	150	158	150
341910	Election Qualifying Fee	738	135	750	1,368	-
341911	Credit Card Fees	-	7,527	7,800	3,741	3,600
342120	Accident Reports	382	453	500	368	500
342121	Criminal History	2,200	3,703	2,500	2,930	3,500
342122	Open Records Requests	39	339	200	147	200
342310	Fingerprinting Fees	-	-	400	-	400
343902	Arbor Glen Storm Drainage Payments	11,387	36,349	-	-	-
345510	Passenger Fares	6,698	6,794	6,765	3,975	5,605
347950	Burk Park Rental Fee	150	-	-	-	-
349100	Cemetery Fees	13,880	18,240	10,000	15,840	12,000
<b>Charges for Services Total</b>		<b>35,721</b>	<b>73,837</b>	<b>29,065</b>	<b>28,527</b>	<b>25,955</b>
<b>Interest Income</b>						
361000	Interest Income	1,845	5,650	4,057	10,884	5,000
361002	Rent-Community Center	-	-	-	-	-
<b>Interest Income Total</b>		<b>1,845</b>	<b>5,650</b>	<b>4,057</b>	<b>10,884</b>	<b>5,000</b>
<b>Donations</b>						
371001	Secret Santa Donations	-	46	500	85	100
371002	Back To School Bash Donations	-	46	500	85	100
371003	Misc Donations	-	-	-	300	-
371005	Facebook Donation For Friendship Park	-	-	50,000	50,000	-
371006	Georgia Power Donation For Friendship Par	-	-	-	10,000	-
371007	Dda Donation For Friendship Park	-	-	25,000	25,000	-
<b>Donations Total</b>		<b>-</b>	<b>93</b>	<b>76,000</b>	<b>85,471</b>	<b>200</b>

**Other Financing Sources**

**Transfers and Fund Balances** - Payment in lieu of taxes (PILOT) are transferred from the enterprise funds to the General Fund to appropriate a share of general administrative expenses to these utilities. As provided in the Financial Policies, these PILOT payments are based upon a percentage of revenues from the enterprise utility funds.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Miscellaneous Revenue</b>						
383000	Insurance Reimbursement For Dam	-	406,719	-	-	-
389001	Other Revenue	22,576	48,983	3,060	13,701	10,000
<b>Miscellaneous Revenue Total</b>		<b>22,576</b>	<b>455,701</b>	<b>3,060</b>	<b>13,701</b>	<b>10,000</b>
<b>Grants &amp; Other Sources</b>						
391102	Use Of Fund Balance Reserves	-	-	262,168	-	-
391202	Transfer From Gas (Fire Station)	-	-	-	-	-
391203	Transfer In From Gas	757,090	922,323	922,323	691,742	945,381
391204	Transfer In From Water	276,866	319,343	339,796	254,847	348,290
391205	Transfer In From Solid Waste	35,753	31,524	32,155	24,116	32,959
391206	Transfer In- Stanton Trust	-	-	1,300	-	4,000
391207	Transfer In From Cemetery Escrow	-	-	6,920	-	-
391210	Transfer In - Hotel Motel	-	-	-	-	-
391215	Transfer In From Scdda	-	-	-	-	-
392000	Capital Lease Proceeds	-	-	385,139	385,138	-
392100	Proceeds From Sale Of Assets	2,729	7,562	-	208	-
393800	Capital Contributions	-	-	-	-	-
<b>Other Financing Sources Total</b>		<b>1,072,437</b>	<b>1,280,752</b>	<b>1,949,801</b>	<b>1,356,052</b>	<b>1,330,630</b>
<b>Total Revenues/Other Sources</b>		<b>\$ 4,584,630</b>	<b>\$ 5,869,189</b>	<b>\$ 5,895,199</b>	<b>\$ 4,854,423</b>	<b>\$ 5,169,565</b>

## Mayor and Council



**Mission Statement**

The Mission of the Mayor and City Council is to govern the City with long term vision, respond to the needs of the citizens and business community, assure fiscal responsibility with public funds, and promote transparency of City Government.

**Accomplishments for Fiscal Year 2019-2020**

- Adopted a balanced budget and provided oversight of City government to provide appropriate services to the community.
- Provided policy direction and adopted Strategic Goals for FY2020-2022.
- Provided financial oversight of City and obtained a compliant Government Audit Report.
- Supported a dialogue with Walton County Board of Commissioners and Chairman Little which resulted in the County execution of a design contract for a Recreation Center in Social Circle to be constructed with County 2019-2025 SPLOST Recreation Funds.

**Objectives for Fiscal Year 2020-2021**

- Provide policy direction to assure the City government continues to improve customer service, provide for the effective and efficient use of resources, support quality of life community wide, and promote economic growth which is consistent with the Social Circle Comprehensive Plan- Vision 2020.
- Increase employment in the City through collaboration with the Walton County and Social Circle Economic Development Authorities and through promotion of a business-friendly culture and perspective.
- Facilitate the construction of a Recreation and Community Center in Social Circle by Walton County through the 2019-2025 SPLOST.

## City Council

The City Council Expenditure Budget houses costs of the Mayor and City Council. The Mayor and Council are elected to four-year staggered terms. The Mayor is elected by the voters at large, Each of the Council members is elected by the voters of the district in which they reside.

### Personnel Costs

**Salaries** - This line item includes the monthly salaries of the Mayor and City Council. These elected positions receive a stipend of: Mayor \$600. per month, and Council \$400. per month.

**Employee Benefit Costs** - Social Security, Medicare, as required by law, and Retirement Contributions which are provided the Mayor and members of the Council are included in these line items.

### Contractual Services

**Property and Liability Insurance** - Public Officials Liability Insurance is included here. We are insured through the Georgia Interlocal Risk Management Agency (GIRMA). The Association rates each member agency annually based on our previous years' experiences (losses) to provide liability rates.

**Dues and Fees** - Memberships for City: Walton County Chamber, Newton County Chamber and Newton Tomorrow.

**Travel and Training** - Training money is spent to keep the Mayor and Council Members abreast of the latest trends in the governance of local government. Included is member training through the Georgia Municipal Association, workshops, and possibly new council member training as required by law.

### Supplies & Maintenance Costs

**General Supplies and Maintenance** - These costs are for office supplies to support the operation of the Mayor and Council.

**Food Council** - These costs are for the Annual Boards and Commissions dinner hosted by the City Council as a measure of appreciation for those who volunteer to serve the community in this manner.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 1110 - City Council</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	26,400	26,400	26,400	18,800	26,400
512200	Social Security-Fica	1,637	1,637	1,637	1,166	1,637
512300	Medicare	383	383	383	273	383
512400	Retirement Contributions	9,750	9,750	9,750	8,125	9,750
<b>Personnel Costs Total</b>		<b>38,170</b>	<b>38,170</b>	<b>38,170</b>	<b>28,363</b>	<b>38,170</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	346	2,470	3,200	1,934	3,200
523100	Property & Liability Insurance	65,184	58,190	65,000	30,487	65,145
523600	Dues & Fees	760	515	2,500	7,153	5,800
523700	Travel And Training	12,857	12,765	15,000	8,147	15,000
523850	Contractual Services	-	-	800	2,710	-
<b>Contractual Services Total</b>		<b>78,801</b>	<b>71,471</b>	<b>83,300</b>	<b>48,497</b>	<b>85,945</b>
<b>Supplies &amp; Maintenance Costs</b>						
531100	General Supplies And Materials	173	508	1,200	1,415	1,000
531300	Food Purchases	4,142	2,711	2,500	2,743	1,500
<b>Supplies &amp; Maintenance Costs Total</b>		<b>4,315</b>	<b>3,219</b>	<b>3,700</b>	<b>4,158</b>	<b>2,500</b>
<b>City Council Total</b>		<b>121,285</b>	<b>112,859</b>	<b>125,170</b>	<b>81,019</b>	<b>126,615</b>

**City Manager**

Adele P. Schirmer, City Manager



## Mission Statement

The mission of the City Manager is to facilitate the vision and policy direction established by the Mayor and City Council and lead City staff to excel in customer service, exhibit teamwork and partnership, demonstrate professionalism and respect in all interactions, and to provide quality workmanship.

## Accomplishments Fiscal Year 2019-2020

- Obtained grant funds which support the City Council goals and Comprehensive Plan Vision.
  - Transportation Alternative Program grant funding through GDOT for sidewalk extensions along E. Hightower from the Bridge over CSX to Vine Circle, and along N. Cherokee from Oak Drive to Rose Lane, and along S. Cherokee from Cannon Drive to Spring Street. This grant provides 80% funding for engineering and environmental studies to complete construction plans. The City is then eligible for construction grant funds under this program.
  - USDA Rural Development grant funding in the amount of \$49,000 for the continued development of Friendship Park. This follows the \$99,000 grant received under the same program in 2018-19 to initiate Friendship Park. Phase I is now complete and Phase II is scheduled to be completed by July 2020. Grant funds were also received from Facebook (\$50,000) and Georgia Power (\$10,000) and the Social Circle Downtown Development Authority (\$25,000) for the park development.
  - An application was submitted in April 2020 for \$750,000 in CDBG grant funds for sewer system improvements in the Mill Village neighborhood.
- Continue to promote service enhancements and cost efficiencies throughout the City operations. During the year, Transit services were co-located at the Welcome Center to provide full time reception and expand route and scheduling flexibility to support the citizens and community events.
- Encourage and promoted the attainment of excellence in each area of City services. During the year, the Police Department attained State Certification, the Fire Department completed an ISO review which resulted in an upgrade of the City ISO rating from 4 to 2, which is amongst the top 3% in the nation. In addition, staff have attained increased levels of licensure and certification in their respective fields. The City received the GFOA Distinguished Budget Presentation award for the third year.
- Continue to promote opportunities for partnership, collaboration and transparency in City government operations. During the year, staff began broadcasting public meetings through Facebook Live, and has expanded access to Boards and Commissions.

## Objectives Fiscal Year 2020-2021

- Provide Management and Direction which supports the City Council Strategic Goals for FY2020-2022 and Comprehensive Plan Vision.
- Encourage and promote attainment of excellence in each area of City services. Identify service enhancements and cost efficiencies.
- Continuously assess opportunities for partnership, collaboration and transparency in City government operations.

## City Manager

The City Manager is the Chief Executive of the City and possesses all the executive and administrative power granted to the city under the Constitution and laws of the State of Georgia and all the executive and administrative powers contained in the City Charter.

### Personnel Costs

**Salaries** - The salary for the City Manager is included in this line item

**Group Insurance** - Group (Health) Insurance for the employees listed above is included in this line item.

**Benefit Dollars** – A cafeteria type benefit program in which employees can select the benefit that meets their needs, within a fixed monthly cost per employee. In 2019/20 the monthly benefit dollars allowance was \$200 which reflected the monthly savings per employee achieved through a re-bid and restructuring of the City health insurance program. The health insurance program will renew in October. If health insurance costs increase, the benefit dollars will decrease such that the net per employee is unchanged. The benefits that employees can select under the Benefit Dollars include health insurance premiums for spouse or family coverage, vision, life insurance, flexible spending accounts, short term disability insurance, and deferred compensation.

**Social Security – FICA** - Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** - Medicare at the rate of 1.45% is paid for the employee listed above.

**Unemployment** - The City of Social Circle is a reimbursable employer which means that we do not pay insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** - The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for the city manager.

**Workers Comp** - The City of Social Circle provides workers comp benefits for all employees.

### Contractual Services

**Software/Hardware Support** –Funds to pay for software support for City Hall’s government software and for payment to our IT consultants for software support.

**Cell Phones** - includes cell phone costs.

**Travel – Chief Executive** - The following meetings: Georgia City/County Managers, Georgia Municipal Association Conference, miscellaneous meetings based on the City Manager’s participation in regional and state government organizations.

**Dues and Fees** - Memberships for City Manager: International City/County Management Association, Georgia City County Manager Association, and other membership costs

**Education and Training** - Training money is spent to keep staff abreast of the latest trends in the operation of city government. Included is training through the Georgia Municipal Association, workshops through the International City/County Management Association, and other seminars or training opportunities.

### Supplies & Materials Costs

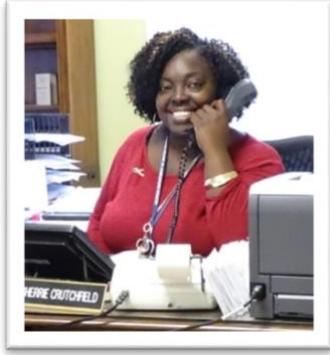
**General Supplies** - These costs are for office supplies to support the City Manager.

**Gas and Diesel** - This is for one vehicle driven by City Manager.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 1320 - City Manager</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	126,217	130,581	130,228	111,908	132,861
512100	Group Insurance	72	120	2,150	48	2,460
512190	Benefit Dollars	3,031	2,562	2,400	2,031	2,400
512200	Social Security-Fica	7,923	8,203	8,043	6,998	8,238
512300	Medicare	1,853	1,919	1,881	1,637	1,927
512400	Retirement Contributions	5,544	6,379	8,328	5,697	5,677
512700	Workers' Compensation	692	572	500	564	500
<b>Personnel Costs Total</b>		<b>145,331</b>	<b>150,335</b>	<b>153,530</b>	<b>128,882</b>	<b>154,063</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	-	2,344	2,500	1,936	1,935
523100	Property & Liability Insurance	548	520	550	308	580
523201	Telephone	-	269	500	780	780
523204	Cell Phones	503	568	600	394	480
523500	Travel	949	582	2,000	1,625	1,000
523600	Dues & Fees	2,157	2,137	1,600	464	1,000
523700	Education & Training	2,752	1,691	2,000	1,265	1,000
523850	Contractual Services	1,250	2,500	1,250	51	-
<b>Contractual Services Total</b>		<b>8,158</b>	<b>10,610</b>	<b>11,000</b>	<b>6,823</b>	<b>6,775</b>
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	227	306	250	229	200
531270	Gas And Diesel	998	823	1,000	744	850
<b>Supplies &amp; Materials Costs Total</b>		<b>1,225</b>	<b>1,128</b>	<b>1,250</b>	<b>974</b>	<b>1,050</b>
<b>City Manager Total</b>		<b>154,715</b>	<b>162,073</b>	<b>165,780</b>	<b>136,679</b>	<b>161,888</b>

**City Clerk**

Susan M. Roper. City Clerk / Finance Officer



**Mission Statement**

The City Clerk serves the Mayor and City Council, staff, and general public through compliance with Open Meetings and Open Records laws and providing transparency of government through easy public access to agendas, minutes, Codes, ordinances, resolutions, and official City records. In addition, the Clerk oversees Municipal Elections and Municipal Court, manages City records, and ensures proper billing and collection of property taxes.

**Accomplishments Fiscal Year 2019-2020**

- Continue to update the City code of ordinances, zoning ordinance and subdivision ordinance by Municode and are available on the City's website.
- Supported Mayor and Council for meetings, agendas, minutes and public record maintenance consistent with Georgia Law.
- Made travel and training arrangements as needed for Mayor and Council official events.
- The annual "Thank You" reception was held in December at the Church at the Grove. It was a very nice, very well attended event and much appreciated by the Boards and Commissions members.
- Received and responded to all requests for records by the public.
- Began the project to reduce volume, re-organize and remodel the file room.
- Completed a benchmark evaluation of the Municipal Court operations for best practices.
- Converted the booking of court fines from a receivable to a revenue to meet the recommendation from our auditors.

**Objectives Fiscal Year 2020-2021**

- Support will be provided to Mayor and Council for meetings, agendas, minutes and public record maintenance consistent with Georgia Law.
- Travel and Training arrangements will be made as needed for Mayor and Council official events.
- An annual reception will be coordinated for all Mayor and Council appointed Board, Commission, Committee and Authority members for the Council to recognize the benefit these volunteers provide to the city.
- Continued research will be done to make sure the city is utilizing the best and most economical meeting software going forward.
- Continued work will be done in the file room to reduce volume and re-organize and remodel.

**City Clerk**

The City Clerk Expenditure Budget houses the offices of the City Clerk who is appointed by the City Council. The City Clerk is also the Finance Director for the City

**Personnel Costs**

**Salaries** - The salaries for the City Clerk and Municipal Court Clerk are included in this line item.

**Group Insurance** - Group (Health) Insurance for the employees listed above is included in this line item.

**Benefit Dollars** – A cafeteria type benefit program in which employees can select the benefit that meets their needs, within a fixed monthly cost per employee.

**Social Security – FICA** - Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** - Medicare at the rate of 1.45% is paid for the employees listed above.

**Unemployment** - The City of Social Circle is a reimbursable employer which means that we do not pay insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – 100% of the premium for a defined benefit retirement plan for each employee.

**Workers Comp** - The City of Social Circle provides workers comp benefits for all employees.

**Contractual Services**

**Software/Hardware Support** –Funds to pay for software support for City Hall’s government software and for payment to our IT consultants for software support.

**Cell Phones** - Cell phone costs

**Travel** - All travel costs for the City Clerk to different training events.

- GMA Annual Convention
- Clerks Training
- Election Training

**Dues & Fees** - Annual Dues for the Clerks Association is paid from this line item.

**Education & Training** - See Travel above.

**Contractual Services** - Cost for Muni Code for maintenance of the City Code.

**Supplies & Maintenance Costs**

**General Supplies and Materials** - Office supplies to support the operation of the City Clerk.

2020-2021 Adopted Budget	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Proposed Budget
<b>Dept 1330 - City Clerk</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	82,529	85,690	86,894	73,510	123,968
512100	Group Insurance	6,557	5,974	6,341	4,644	12,819
512190	Benefit Dollars	2,266	2,708	2,400	2,278	4,800
512200	Social Security- Fica	4,946	5,083	5,357	4,366	7,686
512300	Medicare	1,157	1,189	1,253	1,021	1,798
512400	Retirement Contributions	3,763	4,248	5,547	3,794	5,274
512700	Workers' Compensation	470	572	500	564	-
<b>Personnel Costs Total</b>		<b>101,686</b>	<b>105,464</b>	<b>108,292</b>	<b>90,177</b>	<b>156,345</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	-	2,132	2,400	1,564	2,400
522201	Repairs & Maintenance Building	-	-	4,000	3,490	5,500
523201	Telephone	-	269	870	780	870
523204	Cell Phones	503	539	528	406	528
523500	Travel	1,198	64	1,000	101	1,000
523600	Dues & Fees	70	995	5,180	3,527	3,000
523700	Education & Training	597	95	1,000	1,132	1,000
523850	Contractual Services	1,500	-	-	-	-
<b>Contractual Services Total</b>		<b>3,868</b>	<b>4,094</b>	<b>14,978</b>	<b>10,999</b>	<b>14,298</b>
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	-	91	1,320	81	370
<b>Supplies &amp; Materials Costs Total</b>		<b>-</b>	<b>91</b>	<b>1,320</b>	<b>81</b>	<b>370</b>
<b>City Clerk Total</b>		<b>105,554</b>	<b>109,650</b>	<b>124,590</b>	<b>101,257</b>	<b>171,013</b>

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**Elections**

The Elections Expenditure Budget houses all Municipal election and School District election expenses. During the budget year, there will be an election for both City and School District positions.

**Contractual Services**

**Advertising** - Required Public Notices regarding elections are paid in this line item.

**Contractual Services** - Compensation for Election Poll Workers is paid in this line item.

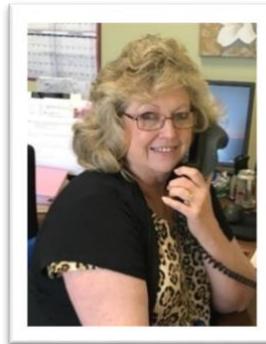
**Supplies & Materials Costs**

**General Supplies and Materials** - Expenses to hold elections are paid in this line item.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 1400 - Elections</b>						
<b>Contractual Services</b>						
523300	Advertising	780	140	1,000	1,391	200
523850	Contractual Services	3,638	-	4,500	6,450	-
<b>Contractual Services Total</b>		<b>4,418</b>	<b>140</b>	<b>5,500</b>	<b>7,841</b>	<b>200</b>
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	363	-	500	429	-
<b>Supplies &amp; Materials Costs Total</b>		<b>363</b>	<b>-</b>	<b>500</b>	<b>429</b>	<b>-</b>
<b>Elections Total</b>		<b>4,781</b>	<b>140</b>	<b>6,000</b>	<b>8,270</b>	<b>200</b>

**Finance and Administration**

<b>Employee Positions by Department</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Actual</b>	<b>FY2021 Budget</b>
Director of Administration and Finance	0	0	0	1	1
Deputy City Clerk	1	1	1	1	1
Municipal Court Clerk	1	1	1	1	0
Customer Service Representatives	2	2	1	1	1
Accounting /Payroll Technician	1	1	1	1	1
Utility Billing Clerk	0	1	0	0	0
Administrative Assistant	1	0	0	0	0
Transit/IT Specialist	0	0	0.67	0.67	0
<b>SUBTOTAL</b>	<b>6</b>	<b>6</b>	<b>4.67</b>	<b>5.67</b>	<b>4</b>



## Mission Statement

We are a team of individuals who maintain financial information while adhering to GAAP & GASB standards. We strive to provide excellent and quality customer service. We also reach to achieve excellence on financial integrity and accuracy through teamwork and leadership.

## Accomplishments Fiscal Year 2019-2020

- Completed the audit and submitted to the Department of Audits in November 2019. The document was posted to the City's website for ease of viewing by the public and was also loaded onto the "TED" website as required by law.
- Electronically entered and completed service orders using handheld tablet by the water and gas staff. This provides accuracy and performance speed among all employees. Service orders are entered from City Hall as needed and then sent electronically to the workers on the field to be completed.
- Electronically filed Journal Entries and Bank Statements within our financial software. This allows for better ease in finding documents related to general ledger entries and audit procedures.

## Objectives Fiscal Year 2020-2021

- **Relocation of Offices/Customer Service** – The staff of the finance department is looking to relocate to an area where we can better assist the public and provide both drive thru and walk-in areas for customers with easy access.
- **Implementation of the Tyler version of EnerGov** – The permitting, code enforcement, and code inspections will now be able to be done through the same financial software from which we do utility billing. The software will be able to link based on utility customer accounts. Also, this will allow for online applications for permitting and licenses, as well as, service order to be sent over the MSO software that we implemented in the prior fiscal year.
- **Study of a Purchase Card system for Department Heads** – Purchase cards for department head can speed the processes for small purchases. And this is a process that many municipalities have already implemented to keep up with the forever changing technological world.

## General Administration

The General Administration Expenditure budget houses the costs that support all the other department and activities including payroll processing, accounts payable, planning and zoning, utility bill processing and collections, and other general administrative functions.

### Personnel Costs

**Salaries** – Salaries for the Finance Director, Deputy City Clerk, Accounts Payable/Payroll Clerk, Customer Service Representative and temporary staff.

**Group Insurance** – Group (Health) Insurance for the employees listed above

**Benefit Dollars** – A cafeteria type benefit program in which employees can select the benefit that meets their needs, within a fixed monthly cost per employee.

**Social Security – FICA** – Social Security at the rate of 6.2% for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% for the employees listed above.

**Unemployment** – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – 100% of the premium for a defined benefit retirement plan for each employee.

**Workers Comp** – The City of Social Circle provides workers comp benefits for all employees.

### Contractual Services

**Audit/Accounting** – The City of Social Circle currently contracts with an audit firm to perform the annual audit. The cost for the annual audit is shared equally by the General fund, Water and Sewer Fund, and Gas Fund.

**Walton County Clerk** – Funds to cover the costs to record and release fifa's for property taxes. These fees are paid by the taxpayer, but the costs don't usually fall in the same budget year as the receipts from the taxpayer.

**Software/Hardware Support** – Funds to pay for software support for City Hall's government software and for payment to our IT consultants for software support.

**Custodial** – Custodial services for public spaces in City Hall.

**Repairs & Maintenance – Building** – Costs to maintain City Hall: including costs for paint, pressure washing and repairs and HVAC repairs.

**Repairs & Maintenance – Equipment** - Costs to repair and maintain equipment in City Hall.

**Rental of Equipment or Vehicle** – Service maintenance costs for copiers and printers.

**Insurance Liability** – Property and Liability insurance costs for General Liability for all other departments not otherwise specifically rated, for City Hall Building and the City Managers car.

**Telephone** - Telephone costs for phone lines in City Hall.

**Postage** – Cost of postage for mailing the property tax bills. The rest of the postage for the postage machine in City Hall and the mailing of Utility Bills is paid in the gas fund.

**Cell Phones** – Costs for cell phones and hot spots

**Advertising** – Official public notice advertising, help wanted ads, and other general-purpose advertising as well as all advertisements for Planning & Zoning and Historic Preservation.

**Travel** – Includes travel costs for City Hall personnel to different training events including: Payroll Clerk – GLGPA Annual Training; Records Retention – Annual Training; and Asst. Clerk Finance Officer Training.

**Dues and Fees** – Includes payment for the following: IQM2, Acro Time, Security, Arbor Day, Drug & Alcohol Testing for City Hall Employees.

**Education & Training** – See travel above

**Contract Labor** – Costs for administrative work that is sent to an outside agency when necessary.

**Contractual Services** – Payment to Bureau Veritas for contracted Code Enforcement inspections including property maintenance and zoning violations.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 1510 - General Administration</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	187,939	230,696	243,294	227,402	200,647
511300	Salary Overtime	17,555	6,033	3,000	4,592	4,000
512100	Group Insurance	36,554	27,939	38,046	24,504	22,509
512190	Benefit Dollars	15,094	16,162	14,400	14,119	9,600
512200	Social Security- Fica	12,029	13,880	14,909	13,174	12,440
512300	Medicare	2,928	3,246	3,487	3,081	2,909
512400	Retirement Contributions	7,872	9,082	15,438	10,566	9,857
512600	Unemployment	-	-	-	-	-
512700	Workers' Compensation	1,046	1,086	1,100	1,173	1,000
<b>Personnel Costs Total</b>		<b>281,018</b>	<b>308,124</b>	<b>333,674</b>	<b>298,612</b>	<b>262,962</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	17,660	12,333	14,000	7,333	14,000
521301	Walton Co. Clerk	1,987	2,835	2,000	406	-
521302	Software/Hardware Support	36,305	26,783	20,000	15,366	20,000
522130	Custodial	6,760	6,240	5,000	4,160	4,000
522201	Repairs & Maintenance Building	4,081	5,343	5,000	125	-
522202	Repairs & Maintenance Equipment	2,841	3,263	4,000	2,257	2,000
522320	Rental Of Equipment Or Vehicles	5,462	10,380	8,000	9,302	10,000
523100	Property & Liability Insurance	31,939	30,558	29,615	15,001	31,668
523201	Telephone	4,087	5,557	4,500	3,222	4,000
523202	Postage	60	833	1,000	7	500
523204	Cell Phones	3,006	3,367	3,000	2,697	2,000
523300	Advertising	7,217	4,908	5,000	2,092	4,500
523500	Travel	3,149	2,877	3,000	3,796	2,000
523510	Travel - Gich	-	2,170	5,000	3,442	2,000
523600	Dues & Fees	17,978	27,733	14,500	18,042	14,500
523610	Building Permit Fees	36,074	64,513	45,000	46,373	45,000
523650	Credit Card Fees	-	5,540	-	444	500
523700	Education & Training	2,336	2,696	3,500	2,992	3,000
523800	Contract Labor	-	-	500	-	300
523850	Contractual Services	22,872	31,317	9,000	3,516	6,000
523851	Contractual Services - Gich	-	-	2,000	2,000	2,000
<b>Contractual Services Total</b>		<b>203,815</b>	<b>249,244</b>	<b>183,615</b>	<b>142,574</b>	<b>167,968</b>

**Supplies & Materials Costs**

**General Supplies and Materials** – Office supplies to support the operation of the City Administration.

**Electricity** – Cost of electricity for City Hall.

**Gasoline/Diesel** –Cost of fuel for the Meals on Wheels Van.

**Other Supplies** –Supplies for cleaning of rugs and carpets at City hall

**Capital Outlay**

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 1510 - General Administration</b>						
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	13,883	20,134	19,500	17,431	18,000
531107	Corona Prevention Supplies	-	-	-	2,653	-
531230	Electricity	10,971	9,706	10,000	6,949	9,000
531270	Gas And Diesel	847	-	1,000	55	500
531300	Food Purchases	211	336	500	290	-
531600	Small Equipment	-	3,722	-	211	500
531700	Other Supplies	1,150	477	500	-	-
<b>Supplies &amp; Materials Costs Total</b>		<b>27,062</b>	<b>34,374</b>	<b>31,500</b>	<b>27,587</b>	<b>28,000</b>
<b>Capital Outlay</b>						
542100	Capital Outlay	-	-	-	-	-
542101	Mainstreet Upgrade Migration	-	-	-	-	-
542102	Future Capital	-	-	-	-	-
542103	Gma Health Grant Expenses	-	-	-	-	-
542200	Capital Outlay	6,724	-	-	-	-
542500	Capital Outlay-Cip	50,591	-	-	-	-
549999	Capital Outlay Under Capitalization	-	-	-	-	-
<b>Capital Outlay Costs Total</b>		<b>57,315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General Administration Total</b>		<b>569,209</b>	<b>591,742</b>	<b>548,789</b>	<b>468,773</b>	<b>458,930</b>

## Legal and Judicial

The Legal Expenditure Budget includes the cost of legal advice from the City Attorney on a contract basis and Judicial Services for the Social Circle. The City Attorney and Municipal Judge are appointment by the City Council.

### Legal

#### Contractual Services

**Legal Services** – This is the cost of the advice from the City Attorney and Solicitor who contract with the City on an hourly basis.

### Judicial Services

#### Contractual Service

**Dues & Fees** – Annual training through the Institute of Continuing Education of Georgia is provided for the Judge. If there is a need for an interpreter services in the court, fees for these services are paid through this line item.

**Municipal Judge** – Costs for the Municipal Judge who is appointed by the City Council.

**Court Appointed Attorney** – When the Judge finds that a citizen who is before the court and needs legal advice from an attorney but cannot afford such service, the Judge will appoint any attorney at no cost to the citizen. The City pays for these attorney fees.

**Peace Officers** - The City is required to pay a percentage of fines into the Peace Officers & Annuity Fund for Police Officers Retirement.

**Solicitor** - Cost for the Solicitor for monthly Municipal Court.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 1530 - Legal</b>						
<b>Contractual Services</b>						
521201	Legal Services	60,471	49,914	50,000	32,017	45,000
<b>Contractual Services Total</b>		<b>60,471</b>	<b>49,914</b>	<b>50,000</b>	<b>32,017</b>	<b>45,000</b>
<b>Legal Total</b>		<b>60,471</b>	<b>49,914</b>	<b>50,000</b>	<b>32,017</b>	<b>45,000</b>
<b>Dept 2650 - Judicial Services</b>						
<b>Contractual Services</b>						
523600	Dues & Fees	1,233	1,205	1,500	740	720
523853	Municipal Judge	9,898	15,986	15,000	11,594	15,000
523854	Solicitor	9,236	18,163	15,000	10,575	16,500
523855	Court Appointed Attorney	-	-	1,000	-	500
573001	Peace Officers	6,483	7,636	8,100	3,173	4,500
573002	Gsccca Fees	-	-	-	9,558	13,515
573003	Local Victim Assistance	-	-	-	1,829	2,500
573004	County Jail Fund	-	-	-	3,851	5,300
573005	Walton County Drug Abuse & Treatment Edu	-	-	-	541	820
573006	Courtware Fees	-	-	-	12,728	18,500
573007	Pre Trial Diversion	-	-	-	15	50
<b>Contractual Services Total</b>		<b>26,849</b>	<b>42,990</b>	<b>40,600</b>	<b>54,604</b>	<b>77,905</b>
<b>Judicial Services Total</b>		<b>26,849</b>	<b>42,990</b>	<b>40,600</b>	<b>54,604</b>	<b>77,905</b>

**Police Department**

<b>Employee Positions by Department</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Actual</b>	<b>FY2021 Budget</b>
Chief	1	1	1	1	1
Asst. Chief	0	0	0	0	0
Lieutenant	1	1	1	1	1
Sergeant	3	3	3	4	4
Police Officer	9	10	10	10	10
School Resource Officer	0	0	0	2	2
Certification Manager	0	1	1	1	1
Administrative Assistant	1	0	0	0	0
Part Time	1	0	0	0	0
<b>SUBTOTAL</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>19</b>	<b>19</b>



## **Mission Statement**

It is the mission of the Social Circle Police Department to enhance the quality of life for the people within our community by providing professional, high quality and effective police services in partnership with the community.

## **Accomplishments Fiscal Year 2019-2020**

- Established a School Resource Officer program in partnership with Social Circle School Board. The program consists of two sworn officers, one being assigned to the elementary school and one being assigned to the middle/high school.
- Increased the sworn positions from 17 to 18 officers. Funding was approved to increase staffing for reduction of overtime and the increase number of calls for service.
- Established a Teen Leadership Academy for teenage students residing in the Social Circle area. The students gained knowledge in leadership qualities, SCPD operations, and firsthand experiences in criminal investigations.
- Continue to build trust within the community by engaging in community activities and building positive relationships through sponsored activities such as Pizza with the Police, Halloween Safety Center, Citizens Firearms Course and Coffee with the Chief.
- Created a Department Chaplain program to provide an avenue for Department employees, their immediate family, retirees and associated volunteer personnel to obtain counseling, post-traumatic incident assistance, spiritual guidance and to encourage community support for law enforcement objectives. In addition, the chaplains shall, when called upon, provide spiritual support and counseling for victims and their families involved in major and/or catastrophic events in the community.

## **Objectives Fiscal Year 2020-2021**

- We will continue career development training in the areas of leadership and supervision for all current and future supervisor.
- We will work developing a police explorer program for the youth in our community. The police explorer program is a career orientated program designed to educate youth in the law enforcement field and provides an opportunity to explore a career.
- We will strive to reduce property crimes by 5% through enforcement and preventive patrol strategies, public education, and partnering with local businesses.
- We will enhance neighborhood policing efforts in individual neighborhoods throughout the city by focusing on each neighborhood's concerns and increase neighborhood engagement through walk and talks and monthly neighborhood watch meetings.
- We will develop a robust retention and recruitment strategy by using innovative measures to retain current team members and attract new team members.

## Police Department

The Social Circle Police Department is charged with the safety of the community. Through the City's police department functions including crime prevention, disaster preparedness, traffic safety, and other activities are undertaken in a community-oriented atmosphere.

### Personnel Costs

**Salaries** – Salaries in this department are for 18 certified officers and 1 Certification Manager/GCIC Terminal Agency Coordinator. The sworn officers include the following: (1) Police Chief, (1) Lieutenant (4) Sergeants (there are 2 Sergeants over the two Patrol Division team. (1) Sergeant over the Criminal Investigation Division (CID) and (1) Sergeant assigned to the Support Services Division. There are (10) Patrol Officers in the Patrol Division, (1) Investigator in the Criminal Investigations Division (CID). There are (2) School Resource Officers to be assigned to Social Circle City School while in session.

**Group Insurance** – Group (Health) Insurance for the employees listed above.

**Social Security – FICA** – Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% is paid for the employees listed above.

**Unemployment** –The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

**Workers Comp** – The City of Social Circle provides workers comp benefits for all employees.

### Contractual Services

**Software/Hardware Support**–Costs associated with computer software, hardware, and support

**Custodial** – Costs associated with cleaning the Police Department's office building and the Community Room portion of the building.

**Repairs & Maintenance Building** –Costs that are directly related to the repair and maintenance of the Police Department's office building and grounds and the Community Room.

**Repairs & Maintenance/Equipment** – Costs that are directly related to the repair and maintenance of Police Department equipment, including 15 patrol vehicles, a van, two vehicles for Chief and Lieutenant.

**Rental of Vehicles or Equipment** – Costs related to the internet service for the police department.

**Telephones** – Office telephones used by the Police Department in its office building.

**Cell Phones** – Cell phone service for smart phones and wifi

**Advertising** – This cost is related to advertising expenses for advertisements in area telephone directories or other publications and for job vacancies when needed.

**Dues & Fees** – Costs related to dues and fees that result from professional membership fees that are related to agency and personnel association memberships. This includes employee memberships and related fees to the Georgia Crime Information Center (GCIC), Georgia Association of Chiefs of Police (GACP), International Association of Chiefs of Police, Georgia Law Enforcement Firearms Instructors, the Georgia Police Accreditation Coalition (GPAC), the Regional Organized Crime Information Center (ROCIC), the Georgia Terminal Agency Coordinator's Association, and fee related to the Georgia Technology Administration.

**Education and Training** –Officer training from inside and outside sources will be provided to personnel for specific areas to meet state requirements and for the general education and improvement of the agency. The agency will seek out and attend training opportunities from, but not limited to the Georgia Association of Chiefs of Police (GACP) Conferences, the Georgia Police Accreditation Coalition (GPAC), the Regional Organized Crime Information Center (ROCIC), and GCIC workshops are required for continued certification. Training materials for in house classes will be purchased when appropriate. Ammunition and materials will be purchased for firearms and less lethal equipment qualification and training needs

**Contractual Services** – Recurring monthly, quarterly, or annual service charges associated with the Police Department building and equipment, including pest control, employee secure ID badges, WI-FI services, copier maintenance, forensic scale calibrations, radar/laser recertification, polygraph, and other professional fees.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 3210 - Police Department</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	677,898	810,283	945,083	759,483	967,391
511300	Salary Overtime	35,803	46,982	55,640	49,279	60,000
512100	Group Insurance	102,462	92,564	120,480	75,524	101,064
512190	Benefit Dollars	34,339	40,000	45,600	33,798	45,600
512200	Social Security- Fica	44,397	53,194	58,037	49,903	64,862
512300	Medicare	10,383	12,440	13,573	11,671	15,169
512400	Retirement Contributions	30,102	35,498	60,096	36,768	36,187
512700	Workers' Compensation	38,183	52,069	45,000	47,705	47,705
<b>Personnel Costs Total</b>		<b>973,567</b>	<b>1,143,030</b>	<b>1,343,509</b>	<b>1,064,132</b>	<b>1,337,978</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	14,274	12,675	10,000	11,078	13,000
522130	Custodial	5,854	7,979	15,000	4,577	8,500
522201	Repairs & Maintenance Building	3,140	10,197	15,000	(365)	8,000
522202	Repairs & Maintenance Equipment	24,158	25,693	25,500	20,955	23,000
522320	Rental Of Vehicles Or Equipment	224	-	500	-	500
523100	Property & Liability Insurance	80,621	71,527	72,315	38,447	74,377
523201	Telephone	5,494	5,956	4,500	3,548	4,500
523204	Cell Phones	9,218	8,827	12,000	12,455	11,000
523300	Advertising	225	60	500	96	500
523600	Dues & Fees	3,970	6,372	5,000	5,095	6,500
523700	Education & Training	9,802	8,270	7,500	4,726	6,000
523850	Contractual Services	30,496	14,000	20,500	18,470	23,000
523920	Fingerprinting Services	-	369	-	-	-
<b>Contractual Services Total</b>		<b>187,475</b>	<b>171,927</b>	<b>188,315</b>	<b>119,082</b>	<b>178,877</b>

**Supplies & Materials Costs**

**General Supplies and Materials** -Costs are for cleaning supplies and other items used by the police department to maintain the agency offices and the Community Room, which is located in the same building. Additionally, this line item includes ammunition, batteries, crime scene processing supplies, and emergency response supplies, and office supplies.

**Electricity** – Costs heat/air conditioning and lighting police facilities, including the Community Room which is primarily used by other groups Walton County Seniors, City Council, Commission, and Boards, and the Municipal Court.

**Gas and Diesel** – Fuel for all vehicles used by the police department.

**Small Equipment (less than \$500)** – Costs related to small equipment and supplies used in daily operations of the Police Department that have a purchase price of \$500 or less.

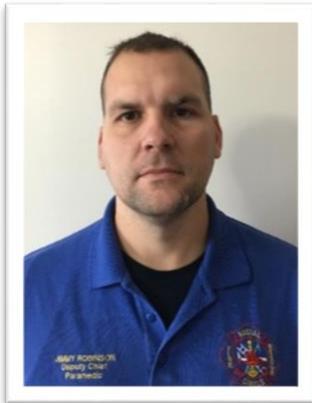
**Other Supplies** – Costs related to supplies and materials related to investigative functions.

**Uniforms** –Cost to supply uniforms for officers in the department. A full uniform cost is about \$1,000 new. Replacement parts include seasonal uniform shirts and pants, coats, gun belt, footwear, ballistic vests, traffic vests, and rain wear.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 3210 - Police Department</b>						
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	13,810	15,556	9,500	4,814	10,000
531107	Corona Prevention Supplies	-	-	-	-	-
531230	Electricity	13,237	11,698	15,500	8,329	13,500
531270	Gas And Diesel	39,987	42,378	53,000	30,029	42,000
531600	Small Equipment	9,248	12,317	11,000	7,655	11,000
531700	Other Supplies	14,548	4,848	6,000	3,069	6,000
531701	Uniforms	7,932	10,620	26,500	26,649	18,000
<b>Supplies &amp; Materials Costs Total</b>		<b>98,763</b>	<b>97,416</b>	<b>121,500</b>	<b>80,545</b>	<b>100,500</b>
<b>Capital Outlays</b>						
542100	Capital Outlay	-	-	-	-	-
542101	Grant Expenses	-	-	-	-	-
542200	Capital Outlay 6 Police Vehicles	-	-	-	-	-
542500	Capital Improvement Plan	11,295	-	-	-	-
549999	Capital Outlay Items Under Capitalization	-	-	-	-	-
<b>Capital Outlays Total</b>		<b>11,295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Police Total</b>		<b>1,271,099</b>	<b>1,412,373</b>	<b>1,653,324</b>	<b>1,263,759</b>	<b>1,569,650</b>

**Fire Department**

Employee Positions by Department	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget
Chief	1	1	1	1	1
Deputy Chief	1	1	1	1	1
Lieutenant	3	3	3	3	3
Sergeants	0	0	0	0	0
Firefighter	7	9	9	10	10
Part Time Firefighter	3.75	2.25	2.25	1	1.5
Paid Volunteers	10	3			
<b>SUBTOTAL</b>	<b>25.75</b>	<b>19.25</b>	<b>16.25</b>	<b>16</b>	<b>16.5</b>



## Mission Statement

Through professionalism, dedication, integrity and training the Social Circle Fire Department works to safeguard the lives and property and to enhance the quality of life of the people of the City of Social Circle.

## Accomplishments Fiscal Year 2019-2020

1. Emergency Response and Training:
  - a. Completed fire training with outside contractors and industrial partners in the areas of Safety and Survival, Forcible Entry, Technical Rope Core, and Confined Space.
  - b. Completed State of Georgia EMS Refresher for all staff whose license renewed.
  - c. Completed quarterly automatic aid fire training with Walton County Fire Rescue, Monroe Fire, and Loganville Fire.
  - d. Staff members attended the Georgia Fire Academy and completed training to conduct company fire inspections.
2. Fire Prevention and Life Safety:
  - a. Updated pre-fire plans on all commercial buildings inside the city.
  - b. The staff conducted fire and life safety inspections on commercial buildings
  - c. The staff delivered fire prevention and education to approximately 4500 residents and visitors of city.
3. Facilities and Equipment Management:
  - a. Placed a new E-One fire engine in service to replace the old engine 6.
  - b. Replaced all out of date breathing air equipment using SPLOST funds.
4. Emergency Preparedness and Management:
  - a. Staff members participated on the Georgia Emergency Management Agency Type 3 Incident Management Team.
  - b. Staff worked as coordinators at Georgia Emergency Management Center State Operations Center during major events such as Hurricanes, Tornados, and Public Health Emergencies.
5. Administration:
  - a. Completed Insurance Services Organization Public Protection Classification Survey and lowered the City's ISO rating from Class 4 to a Class 2.
  - b. The Fire Chief completed Certified Public Manager program at the University of Georgia Carl Vinson School of Government.
  - c. The Deputy Fire Chief was accepted to attend the Executive Fire Officer Program at National Fire Academy.

## Objectives Fiscal Year 2020-2021

1. Emergency Response and Training:
  - All staff members will complete required NIMS training for their position within the department.
  - Staff members will participate in EMS refresher training to complete license renewal.
2. Facilities and Equipment Management:
  - Staff will work with the Public Works department to install a new fire hydrant at the training building located at station 17.
  - Design and build a confined space training prop at station 17 using surplus materials from previous public works projects.
3. Emergency Preparedness and Management:
  - Goal 1: Develop and implement a plan to build a cash of equipment and supplies to be able to properly equip staff members during an emergency involving a natural disaster or public health crisis.
4. Administration:
  - Chief Officers will evaluate the data from our latest ISO evaluation and develop a plan to maintain and improve credited areas.

## Fire Department

The Fire Department is charged with the protection of people and property from damage by fire and is a first responder for accidents, medical emergencies, and other incidents of public assistance inside the incorporated city limits.

### Personnel Costs

**Salaries** – The request includes the current fire personnel of (1) Fire Chief, (1) Deputy Chief, (3) Lieutenants, (9) EMT/Firefighter/Drivers, and (3) Part Time personnel.

**Group Insurance** – Group (Health) Insurance for the employees listed above.

**Social Security – FICA** – Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% is paid for the employees listed above.

**Unemployment** – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable

**Retirement** – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

### Contractual Services

**Hardware/Software Support** –IT services for network support only to VC3. It includes no hardware or hardware repairs, or local system maintenance /support.

**Custodial** - This line item addresses cleaning and janitorial supplies for both stations.

**Repairs and Maintenance Buildings** - Repair and maintenance of both stations. These funds include repair of bay doors, general station supplies, and repair of building fixtures and equipment.

**Repairs and Maintenance Equipment** - Cost of maintaining and operating the city's fleet of fire apparatus and administrative vehicles. Costs are associated with DEF fluid, tire repair and replacement, repairs to pumps and motors caused from mechanical failures, small engine repair, and shop repair fees from Walton County vehicle maintenance shop

**Property & Liability Insurance** – Insurance for the fire department's fleet of vehicles and buildings.

**Telephone** – Telephones used by the Fire Department.

**Cell Phones** – Cell phone service including smart phones, wifi and internet access at fire station 17.

**Advertising** - This is cost associated with newspaper ads and general advertising.

**Dues and Fees** - Includes dues and fees to professional organizations, including NFPA online code access, Target Solutions, Active 911, International Code Council, Ga. State Firefighters Association, and Ga. Association of Fire Chiefs.

**Education and Training** - Training and education of staff to fulfill professional licensing requirements, including Fire Safety Education materials for public outreach programs.

**Contractual Services** - Includes aerial and ground ladder testing, breathing air compressor maintenance, generator contract, functional flow testing and maintenance on self-contained breathing apparatus, annual pump certifications, Direct TV, Comcast, Pest Control, Drug and Alcohol testing, and third-party hose testing.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 3500 - Fire Department</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	607,795	736,221	748,780	651,149	800,235
511101	Volunteer Fireman Salary	-	-	-	-	-
511300	Salary Overtime	15,535	43,816	40,000	40,483	30,802
512100	Group Insurance	62,864	59,281	95,116	53,900	84,295
512101	Firefighter Insurance	1,445	3,052	3,000	2,459	3,000
512190	Benefit Dollars	27,603	34,693	36,000	28,822	33,600
512200	Social Security- Fica	39,093	49,184	45,915	43,193	51,524
512300	Medicare	9,143	11,503	10,736	10,102	12,050
512350	Unemployment	-	-	-	-	-
512400	Retirement Contributions	23,053	30,132	47,544	31,303	34,534
512700	Workers' Compensation	26,115	23,358	22,000	23,590	23,590
<b>Personnel Costs Total</b>		<b>812,646</b>	<b>991,240</b>	<b>1,049,091</b>	<b>885,001</b>	<b>1,073,630</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	11,735	9,217	9,300	6,276	9,000
522130	Custodial	4,540	3,435	4,000	1,997	2,500
522201	Repairs & Maintenance Building	14,486	13,321	15,000	7,816	10,000
522202	Repairs & Maintenance Equipment	23,950	20,895	28,800	24,256	24,600
523100	Property & Liability Insurance	17,997	16,521	20,000	7,185	21,400
523201	Telephone	1,857	3,393	3,000	2,612	3,100
523204	Cell Phones	2,942	4,522	4,600	3,532	4,000
523300	Advertising	703	922	1,000	455	-
523600	Dues & Fees	6,247	6,275	7,500	2,963	13,371
523700	Education & Training	8,133	13,834	20,750	16,088	8,250
523850	Contractual Services	21,091	17,516	15,530	6,818	15,180
<b>Contractual Services Total</b>		<b>113,681</b>	<b>109,850</b>	<b>129,480</b>	<b>79,998</b>	<b>111,401</b>

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**Supplies & Materials Costs**

**General Supplies & Materials** - Includes funds for office supplies, batteries for equipment, rehab supplies for the fire ground/ station, disposable EMS supplies to maintain equipment required for licensure.

**Secret Santa Purchases** – Items purchased for the Secret Santa. Money comes from donations through the round-up program on the utility bill.

**Natural Gas** – Based off an estimate from the city’s gas department for the operation of the new fire station. The station operates mostly all gas appliances and is run off the City of Madison gas system.

**Electricity** - Includes the annual rate for the current station and the cost from Walton EMC for the operation of fire station 17.

**Gas & Diesel** – Cost for fuel to operate the fire departments fleet at two stations and admin vehicles

**Small Equipment (less than \$500)** - Includes funding for purchase, addition or replacement of small equipment and hand-held items.

**Other Supplies** - Funding in this line item includes replacement of PPE.

**Uniforms** - Uniformed firefighters are given a set amount of funds per employee to be used to ensure all personnel are presenting a professional image and have proper uniforms to work on shift.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 3500- Fire Department</b>						
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	12,196	13,130	67,119	57,261	16,400
531107	Corona Prevention Supplies	-	-	-	-	-
531199	Secret Santa Purchases	-	-	500	-	-
531220	Natural Gas	993	440	-	-	-
531230	Electricity	11,156	11,639	13,000	9,225	13,000
531270	Gas And Diesel	12,891	12,959	15,000	8,577	12,000
531600	Small Equipment	2,469	5,761	6,000	2,866	6,000
531700	Other Supplies	7,221	5,681	6,000	4,054	6,000
531701	Uniforms	12,004	10,609	8,200	6,448	10,000
<b>Supplies &amp; Materials Costs Total</b>		<b>58,931</b>	<b>60,218</b>	<b>115,819</b>	<b>88,432</b>	<b>63,400</b>
<b>Capital Outlays</b>						
542100	Capital Outlay-Machinery	21,250	63,470	-	-	-
542101	Wchcf Grant Expenses	28,171	26,829	-	-	-
542103	Gma Safety Grant Expenses	-	-	-	-	-
542200	Capital Outlay- Vehicles	15,245	-	477,854	477,854	-
542201	Capital Outlay Ffe Fire Station	-	57,603	-	-	-
549999	Capital Outlay Under Cap Limits	-	-	-	-	-
<b>Capital Outlays Total</b>		<b>64,666</b>	<b>147,902</b>	<b>477,854</b>	<b>477,854</b>	<b>-</b>
<b>Fire Total</b>		<b>1,049,923</b>	<b>1,309,210</b>	<b>1,772,244</b>	<b>1,531,285</b>	<b>1,248,431</b>

**Public Works (Street) Department**

<b>Employee Positions by Department</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Actual</b>	<b>FY2021 Budget</b>
Streets Foreman	1	1	1	1	1
Crew Leader	1	1	1	1	1
Maintenance Worker	5	3	3	3	3
Seasonal Maintenance Worker	0	1.5	1.5	1.5	1.5
<b>SUBTOTAL</b>	<b>7</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>



## **Mission Statement**

As public servants, each employee will always strive to provide the highest customer service for each citizen of Social Circle. This means responding to all citizen requests in a timely manner no matter how small or how large. We will provide the highest quality work, appearance, and integrity when performing any task throughout the city. Each employee is dedicated in providing essential services to the citizens. Quality training is provided to each employee to perform their best for the citizens of Social Circle. Public Works is dedicated in providing a safe work environment for each employee allowing him or her to perform each task with confidence, in-turn keeping the infrastructure of the city safe, aesthetically pleasing, and functional for the citizens of Social Circle.

## **Accomplishments Fiscal Year 2019-2020**

- Staff provided much support to all downtown functions such as festivals and events with set up, installation and removal of decorations, event monitoring, traffic management, and general assistance.
- Improved the appearance and functionality of the PW lot as storage areas were organized, outdated supplies removed, and specific equipment and materials assigned to sheltered bays. Drainage and lot surface were improved with grading and addition of aggregate to eliminate potholes. Debris was removed, fencing repaired, and perimeter areas trimmed.
- Expanded and enhanced vehicle and equipment maintenance this year, as unsafe equipment was declared surplus and replaced if needed, needed repairs were completed, and a schedule and priority for replacing all vehicles and equipment was defined. In addition, alternate approaches were explored for purchasing used yet serviceable items was evaluated.
- Improved brush collection schedules with cross training of all personnel to enable the resources allocated to this service to be expanded during peak periods.

## **Objectives Fiscal Year 2020-2021**

- Continue to maintain all equipment in good working order and identify equipment that must be replaced to continue the high level of service to the community
- Continue to improve service delivery for brush and leaf removal by cross training all street personnel to learn how to operate the brush and leaf equipment
- Continue repairing and patching roads
- Continue to improve the appearance and functionality of the public works facility

**Public Works Street**

The Public Works/Street Expenditure Budget houses the Street Department.

**Personnel Costs**

**Salaries** – Salaries for the Street Foreman, Crew Leader, and three (3) Public Works Maintenance Workers and two (2) seasonal maintenance workers.

**Group Insurance** – Group (Health) Insurance for the employees listed above is included in this line item.

**Social Security – FICA** – Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% is paid for the employees listed above.

**Unemployment** – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

**Workers Comp** – The City of Social Circle provides workers comp benefits for all employees.

**Contractual Services**

**Engineering** – This line item covers the cost associated with any engineering or surveying that needs to be done in the street department.

**Tree Trimming** – This line item includes funds to pay for a tree trimming contractor should those services be needed on a project that the street department crew aren't set up to handle.

**Repairs & Maintenance – Equipment** – This line item includes costs to repair and maintain equipment for the Street Department including vehicle tires, auto parts, tractor equipment,

**Insurance Liability** – This line item includes Property and Liability insurance costs for General Liability for the Street Department.

**Cell Phones** – Cell phone costs

**Contractual Services** – This line item is for contractor work that is required by the street department.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4210 - Public Works</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	173,508	172,189	183,861	150,897	205,659
511300	Salary Overtime	15,171	12,180	10,000	6,376	10,000
512100	Group Insurance	46,077	37,265	31,705	28,178	25,638
512190	Benefit Dollars	11,315	12,086	12,000	8,677	12,000
512200	Social Security- Fica	11,739	11,577	11,200	9,872	13,616
512300	Medicare	2,745	2,707	2,619	2,309	3,184
512400	Retirement Contributions	9,058	7,226	11,597	6,357	8,774
512700	Workers' Compensation	10,589	5,838	31,000	12,649	31,000
<b>Personnel Costs Total</b>		<b>280,202</b>	<b>261,069</b>	<b>293,982</b>	<b>225,314</b>	<b>309,871</b>
<b>Contractual Services</b>						
521203	Engineering-Street	2,000	14,348	14,969	11,639	4,000
521302	Software/Hardware Support	959	1,904	2,000	1,777	2,000
522141	Tree Trimming	13,150	9,545	15,000	11,450	11,000
522202	Repairs & Maintenance Equipment	10,405	32,582	25,650	28,018	26,000
522203	Road Maintenance Contract	-	14,480	16,030	16,030	15,000
523100	Property & Liability Insurance	8,685	8,103	8,400	4,499	8,400
523201	Telephone	-	343	-	743	800
523204	Cell Phones	3,786	3,855	4,000	2,938	4,000
523300	Advertising	-	-	-	279	-
523850	Contractual Services	141	13,986	3,000	1,816	3,000
<b>Contractual Services Total</b>		<b>39,126</b>	<b>99,146</b>	<b>89,049</b>	<b>79,189</b>	<b>74,200</b>

**Supplies & Maintenance**

**General Supplies and Materials** – These costs are for supplies to support the operation of the Street Department, including cleaning supplies, small tools, weed killer, mosquito spray, street signs, concrete and asphalt, dumpster, and new employee drug and alcohol testing.

**Electricity** – This line item includes the cost of electricity for the City yard and all City Street lights.

**Gasoline/Diesel** – This line item includes the cost of fuel for the Street Department.

**Small Equipment** – This is for equipment costing less than \$500 that is needed in the street department.

**Other Supplies** – printing, shop towel service, playground equipment parts.

**Uniforms** – Uniform costs for department employees

**Capital Outlay**

**Infrastructure – Paving** – This is for paving completed by contractors supported by the GDOT LMIG grant and matched 30% by City SPLOST funds.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4210 - Public Works</b>						
<b>Supplies &amp; Maintenance Costs</b>						
531100	General Supplies And Materials	40,564	49,623	55,531	36,021	60,000
531115	Hurricane Irma	13,042	-	-	-	-
531230	Electricity	86,088	82,707	80,000	58,679	78,000
531270	Gas And Diesel	19,778	26,253	25,500	17,613	15,500
531600	Small Equipment Less Than \$5	587	918	1,000	-	1,000
531700	Other Supplies	-	43	-	405	-
531701	Uniforms	3,502	3,215	2,470	1,904	2,500
<b>Supplies &amp; Maintenance Costs Total</b>		<b>163,560</b>	<b>162,758</b>	<b>164,501</b>	<b>114,622</b>	<b>157,000</b>
<b>Capital Outlay Costs</b>						
541401	Infrastructure - Paving	121,509	18,460	134,534	116,878	87,000
542100	Capital Outlay	1,680	-	-	-	-
542101	Capital Outlays- N. Cherokee Sw	-	357,121	-	-	-
542102	Capital Outlay - Storm Drainage	52,452	-	-	-	-
542200	Capital Outlay-Vehicles	-	-	34,350	20,349	18,642
542202	Streetscape Project	-	-	-	-	-
542500	Capital Improvement Plan	9,825	33,789	-	-	-
549999	Capital Outlay - Items Under Capitalization	-	-	-	-	-
<b>Capital Outlay Costs Total</b>		<b>185,465</b>	<b>409,370</b>	<b>168,884</b>	<b>137,227</b>	<b>105,642</b>
<b>Public Works Total</b>		<b>668,353</b>	<b>932,343</b>	<b>716,416</b>	<b>556,352</b>	<b>646,713</b>

**Cemetery Department**

Employee Positions by Department	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget
Crew Leader	1	1	1	1	1
Cemetery Worker	1	1	1	1	1
<b>SUBTOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>



**Mission Statement**

To provide efficient, compassionate, and professional cemetery services and to preserve, protect, and maintain the historical, natural, and cultural resources of the municipal cemeteries.

**Accomplishments Fiscal Year 2019-2020**

- Instituted more frequent and regular mowing at both cemeteries and added grass baggers to the equipment to improve the turf condition. Added fertilizer and seed in bare spots.
- Continued efforts continue by staff and the Boy Scouts to clean the historic headstones with appropriate materials to preserve the stone. In addition, initiated repair of historic and leaning markers which date back over 100 years and for whom there is not local family.
- Added aggregate to potholes and poorly draining areas of the cemetery lanes to improve access to grave sites and appearance. This work will continue incrementally to address each area of access.

**Objectives Fiscal Year 2020-2021**

- Continue to improve roadways though out both cemeteries
- Continue to reseed bare areas and keep both cemeteries manicured
- Continue to work with Cemetery Committee towards cleaning monuments and gravestones
- Continue improving the overall look of both cemeteries.

**Cemetery**

This budget houses the maintenance of the City's two cemeteries: Lakeview and Bennie Hill

**Personnel Costs**

**Salaries** – Salaries for the Cemetery Crew Leader and one (1) Maintenance Worker are included in this budget.

**Group Insurance** – Group (Health) Insurance for the employees listed above is included in this line item.

**Social Security – FICA** – Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% is paid for the employees listed above.

**Unemployment** –The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

**Workers Comp** – The City of Social Circle provides workers comp benefits for all employees.

**Contractual Services**

**Engineering** – This line item covers the cost associated with any engineering or surveying that needs to be done in the cemetery.

**Repairs & Maintenance – Equipment** – This line item includes costs to repair and maintain equipment for the Street Department.

**Insurance Liability** – This line item includes Property and Liability insurance costs for General Liability associated with the cemeteries and vehicles assigned to this function.

**Cell Phones** – Cell phone cost.

**Contractual Services** – None scheduled for this year

**Supplies & Materials Costs**

**Supplies & Materials** – These costs are for supplies to support the operation of the two cemeteries.

**Gasoline/Diesel** –This line item includes the cost of fuel for the vehicles used by cemetery staff.

**Uniforms** –For two employees in the cemetery division

**Small Equipment**–Small tools and equipment for use in cemeteries.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4950 - Cemetery</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	52,917	53,161	56,088	47,740	56,201
511300	Salary Overtime	4,037	911	-	164	-
512100	Group Insurance	12,362	8,939	12,682	10,648	12,819
512190	Benefit Dollars	3,726	3,577	4,800	4,062	4,800
512200	Social Security- Fica	3,505	3,366	3,415	2,968	3,820
512300	Medicare	820	787	799	694	893
512400	Retirement Contributions	2,421	2,709	3,537	2,419	2,389
512600	Unemployment	-	-	-	-	-
512700	Workers' Compensation	7,388	2,781	5,000	2,658	5,000
<b>Personnel Costs Total</b>		<b>87,176</b>	<b>76,231</b>	<b>86,321</b>	<b>71,354</b>	<b>85,922</b>
<b>Contractual Services</b>						
521203	Engineering	-	-	-	-	-
521302	Software/Hardware Support	43	1,459	5,000	1,066	5,000
522104	Survey - Cemetery	-	-	2,000	-	2,000
522202	Repairs & Maintenance Equipment	-	487	2,200	-	1,000
523100	Property & Liability Insurance	764	1,039	500	308	500
523204	Cell Phones -	1,071	1,283	1,200	394	1,200
523600	Dues & Fees	225	85	1,000	34	1,000
523700	Education & Training	-	776	1,000	1,260	1,000
523850	Contractual Services	-	-	8,020	6,920	-
<b>Contractual Services Total</b>		<b>2,103</b>	<b>5,130</b>	<b>20,920</b>	<b>9,982</b>	<b>11,700</b>
<b>Supplies &amp; Materials Costs</b>						
531110	General Supplies And Materials	2,615	4,015	3,800	3,623	5,000
531270	Gas And Diesel	2,468	2,952	900	1,729	2,000
531701	Uniforms	997	644	800	748	800
<b>Supplies &amp; Materials Costs Total</b>		<b>6,080</b>	<b>7,611</b>	<b>5,500</b>	<b>6,100</b>	<b>7,800</b>
<b>Capital Outlay Costs</b>						
542100	Capital Outlay	-	-	-	-	-
<b>Capital Outlay Costs Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cemetery Total</b>		<b>95,359</b>	<b>88,972</b>	<b>112,741</b>	<b>87,436</b>	<b>105,422</b>

**Health and Welfare Transportation**

<b>Employee Positions by Department</b>	<b>FY20172 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Actual</b>	<b>FY2021 Budget</b>
Downtown Director	0	0	0	0	0.25
Communications/Transit	0	0	0	0	0.5
Transit/IT Specialist	0	0.33	0.33	0.33	0
Van Driver	1	1	1	1	1
Part Time Van Driver	0.5	0.5	0.5	0.5	0.5
Part Time Dispatchers	1	1	1	1	0.25
<b>SUBTOTAL</b>	<b>2.5</b>	<b>2.83</b>	<b>2.83</b>	<b>2.83</b>	<b>2.5</b>



**Mission Statement**

Provide friendly, safe, reliable and cost-effective public transit service on a combination of flexible and fixed routes within Social Circle. Provide flexible routes to meet community needs to access commercial, employment, and school areas within the City and medical service areas within and near the City.

**Accomplishments Fiscal Year 2019-2020**

- Implemented route enhancements to expand medical access, and to serve frequent ridership to groceries and commercial and post office areas.
- Implemented special routes to support Downtown events and festivals within the City with non-Transit grant funds.
- Collocated transit dispatch operations in the Welcome Center to facilitate dedicated customer service and expand reception hours within the Welcome Center.
- Pilot tested Saturday transit service for potential additions to regular service areas.

**Objectives Fiscal Year 2020-2021**

- Survey frequent transit riders and across all sectors of the community to determine unmet transit needs and adjust routes and operations to meet those needs.
- Provide transit services during Summer 2020 in a manner consistent with CDC recommendations for minimizing exposure of drivers and riders to COVID 19 .
- Explore and promote opportunities to partner transit services with employment access and commercial area traffic.

## Health and Welfare Transportation

The Health and Welfare Transportation Budget houses costs associated with the bus service provided to city residents. This budget is supported through grants from Georgia Department of Transportation Section 18 Grant.

### Personnel Costs

**Salaries** – Salaries for 1/4 of Downtown Director, one (1) full time and one (1) part time bus driver who provide on-call bus service in the City, one (1) part time dispatcher, and ½ of Communications/Transit Dispatcher.

**Group Insurance** – Group (Health) Insurance for the full-time employee listed above is included in this line item.

**Social Security – FICA** – Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% is paid for the employees listed above.

**Unemployment** –The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for the full-time employees referenced above.

**Workers Comp** – The City of Social Circle provides workers comp benefits for all employees.

### Contractual Services

**Audit/Accounting** – The City of Social Circle currently contracts with an audit firm to perform the annual audit. The cost for the annual audit is shared equally by the General fund, Water and Sewer Fund, and Gas Fund.

**Software/Hardware Support** – Software and tablets in the buses allow for administrative staff to alert drivers to new passengers

**Repair and Maintenance – Equipment** –Service maintenance costs of the vehicles and computer equipment for the bus service.

**Insurance Liability** – This is for a proportionate share of liability and vehicle insurance for operation of the two buses in the program.

**Telephone** - Telephone costs for phone lines in City Hall related to the service.

**Cell Phones** – Cell phone costs.

**Advertising** –This is for announcement for future drivers, changes to the service program, or other expenses to make the program visible to the citizenry.

**Dues and Fees** – Cost of certifying drivers.

**Education & Training** – Used for training for staff

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 5540 - Health &amp; Welfare Transportation</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	71,471	72,102	75,000	54,327	82,548
511105	Salaries Regular - Non-5311	-	-	1,000	-	1,000
511300	Salary Overtime	2,370	564	1,000	393	3,595
511305	Salaries Overtime - Non-5311	-	-	1,000	11	1,000
512100	Group Insurance	9,410	8,368	6,341	6,717	6,341
512190	Benefit Dollars	2,826	3,415	2,400	2,535	2,400
512200	Social Security- Fica	4,605	4,597	5,000	3,402	5,341
512300	Medicare	1,077	1,075	1,049	796	1,249
512400	Retirement Contributions	1,754	1,966	2,000	1,756	1,573
512700	Workers' Compensation	2,010	2,567	1,800	1,695	1,800
<b>Personnel Costs Total</b>		<b>95,522</b>	<b>94,655</b>	<b>96,590</b>	<b>71,631</b>	<b>106,847</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	1,000	1,000	1,000	-	1,000
521302	Software/Hardware Support	7,625	3,473	3,900	1,787	5,400
522202	Repairs & Maintenance Equipment	3,703	47	1,200	330	1,200
522205	Repairs & Maint. Equip - Non-5311	-	-	500	-	500
522320	Rental Of Vehicles Or Equipment	-	667	800	-	800
523100	Property & Liability Insurance	2,019	2,213	1,500	1,254	1,500
523105	Property & Liability Insurance - Non-5311	-	-	600	-	600
523201	Telephone	-	388	1,000	854	1,000
523204	Cell Phones	1,521	2,664	2,000	1,918	2,000
523300	Advertising	30	40	500	106	500
523500	Travel	-	-	200	338	200
523600	Dues & Fees	75	106	200	92	200
523700	Education & Training	-	-	300	-	300
523850	Contractual Services	-	277	1,800	538	300
<b>Contractual Services Total</b>		<b>15,973</b>	<b>10,875</b>	<b>15,500</b>	<b>7,217</b>	<b>15,500</b>

**Supplies & Materials Costs**

**General Supplies and Materials** –Office supplies to support the bus program.

**Gasoline/Diesel** –This line item includes the cost of fuel for buses.

**Capital Outlay Costs**

**Capital Outlay Bus** – Program rules require the City to pay 10% of the cost of one new bus during the budget year prior to receiving the bus.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 5540 - Health &amp; Welfare Transportation</b>						
<b>Supplies &amp; Materials</b>						
531100	General Supplies And Materials	1,305	784	600	1,289	600
531103	Tires & Tubes	-	807	1,300	-	1,300
531105	General Supplies & Materials Non-5311	-	-	100	-	100
531106	Tires & Tubes - Non-5311	-	-	300	-	300
531107	Corona Prevention Supplies	-	-	-	-	-
531230	Electricity	-	641	1,000	345	1,000
531270	Gas And Diesel	9,426	8,660	10,000	4,383	10,000
531275	Gas & Diesel - Non-5311	-	-	500	-	500
531600	Small Equipment	-	-	-	27	-
<b>Supplies &amp; Materials Total</b>		<b>10,731</b>	<b>10,892</b>	<b>13,800</b>	<b>6,045</b>	<b>13,800</b>
<b>Capital Outlays</b>						
542200	Capital Outlay-Vehicles	4,547	-	4,000	4,000	-
549999	Capital Outlay - Items Under Capitalization	-	-	-	-	-
<b>Capital Outlays Total</b>		<b>4,547</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>
<b>Transit Total</b>		<b>126,773</b>	<b>116,421</b>	<b>129,890</b>	<b>88,893</b>	<b>136,147</b>

## Library

The budget covers the costs associated with operation and maintenance of the W.H. Stanton Library. The Library is operated by the Uncle Remus Regional Library System, in the city owned building on West Hightower Trail

### Personnel Costs

**Salaries** – There are no salaries as employees at the Library are employed by the Uncle Remus Regional Library System under contract with the City to provide services at the Library.

### Contractual Services

**Repairs and Maintenance Equipment** – These costs are associated with repair of equipment at the library.

**Repairs and Maintenance Building** – These costs are associated with the Library building, system within the building such as heating and air conditioning, electrical issues, etc.

**Contract Labor** – These costs are for special programs supported by the city at the Library.

**Insurance Liability** – This is for a proportionate share of liability insurance for library building. to operate the Library in Social Circle.

**Telephone** - This line item includes telephone costs for phone lines for the Library.

**Postage** – This line item is for postage associated with library services.

**Uncle Remus Regional Library** - This is the contract cost paid to the regional library system

### Supplies & Maintenance Costs

**General Supplies and Materials** – These costs are for supplies such as custodial, restrooms restocking, and other cost to keep the Library building functioning.

**Utilities Costs** – The cost of water/sewer, natural gas, electricity, and garbage collection are budgeted here.

**Books and Periodicals** – These costs are for the purchase of books and other items for the Library. These are usually paid through the use of the Stanton Trust, monies which can only be derived from the proceeds of the Trust's assets.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 6510 - Library</b>						
<b>Contractual Services</b>						
522201	Repairs & Maintenance Building	609	2,922	400	1,052	400
522202	Repairs & Maintenance Equipment	3,303	443	800	-	800
523100	Property & Liability Insurance	3,664	(672)	2,889	-	3,091
523201	Telephone	1,466	2,295	1,000	1,375	2,000
523202	Postage	-	-	-	-	-
523850	Contractual Services	-	3,136	-	208	-
523852	Contract Labor	-	-	-	-	-
572002	Uncle Remus Regional Library	110,230	112,435	121,860	121,860	124,297
<b>Contractual Services Total</b>		<b>119,271</b>	<b>120,558</b>	<b>126,949</b>	<b>124,495</b>	<b>130,588</b>
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	493	1,211	1,000	-	-
531210	Water/Sewer	528	601	750	670	750
531220	Natural Gas	825	650	1,000	949	1,000
531230	Electricity	8,042	6,365	7,000	6,414	8,000
531280	Garbage	360	92	400	281	400
531400	Books & Periodicals	1,994	-	6,000	4,000	3,000
<b>Supplies &amp; Materials Costs Total</b>		<b>12,241</b>	<b>8,918</b>	<b>16,150</b>	<b>12,314</b>	<b>13,150</b>
<b>Library Total</b>		<b>131,512</b>	<b>129,477</b>	<b>143,099</b>	<b>136,809</b>	<b>143,738</b>

## Conservation Projects

### Historic Preservation

### Tree Board Commission

### Planning Commission

This budget is for the support of the Historical Preservation Commission and the Tree Board Commission of the City.

### Supplies and Materials

**Historic Preservation Commission** – Cost may include occasional studies required when reviewing the area within the City’s historic districts. Previously, expenses have been made for training.

**Tree Board Commission and Planning Commission** – Board member training and trees planted by tree board, city staff, and volunteers

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 7322 - Conservation Projects</b>						
<b>Supplies &amp; Materials Costs</b>						
572001	Historic Preservation	127	90	2,000	734	2,000
572002	Tree Board Commission	135	3,662	3,500	1,365	3,500
<b>Supplies &amp; Materials Costs Total</b>		<b>262</b>	<b>3,752</b>	<b>5,500</b>	<b>2,099</b>	<b>5,500</b>
<b>Conservation Projects Total</b>		<b>262</b>	<b>3,752</b>	<b>5,500</b>	<b>2,099</b>	<b>5,500</b>

## Main Street

Employee Positions by Department	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget
Executive Director	1	1	1	0.75	0.75
Communications	0	0	0	0	0.5
<b>SUBTOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.75</b>	<b>1.25</b>



## Mission Statement

To create an environment for business vitality downtown that is ultimately family friendly, that offers services and goods to the citizens, and that encourages ownership and pride in the City. In addition, Main Street creates, encourages, and promotes events and activities downtown to support community gatherings and the business environment.

## Accomplishments Fiscal Year 2019-2020

- Promote, facilitate and make possible downtown events and festivals that create energy, interest and bring the community together to the heart of the City. Family friendly activities included Taste of Social Circle, The Independence Day Celebration, Back to School Bash, Friendship Festival and Social Circle Christmas.
- The 25th Annual Friendship Festival, our corner stone event, saw a crowd of over 4000 in attendance which included vendors and festival goes throughout the day. This year the layout was changed due to the South Cherokee bridge closure and the entire event was held on Cherokee in the heart of Downtown. With the change we were still able to fill 101 vendor spaces. With fun and entertainment throughout the day, the 25<sup>th</sup> year was a super success!
- The Social Circle Tree Lighting, a new event added this year, allowed us to hold our Christmas tree lighting separate from the annual Christmas celebration. The idea behind this was so we could have the Downtown beautifully decorated well before the Christmas shopping season started. We plan to make this a tradition and have the Tree Lighting on the Friday before Thanksgiving each year.
- The Chocolate Crawl, another new event added this year, promoted the businesses in Downtown and encouraged eating and shopping locally. We held this event the Friday night before Valentine's Day and it was a success! We look forward to having the Chocolate Crawl be added as a permanent Downtown event!
- This year saw the addition of 3 new businesses! The Grill'n Station, Good Fellas and Morris Realty all opened their doors in Downtown. We look forward to the possibility of several new businesses in the downtown area in the next year.
- The Downtown Development Authority encouraged property owners to take advantage of the Façade/Systems Grant Program. There were 2 businesses to take advantage of the Façade Grant this year.
- This year has seen the start and completion of Phase 1 of Friendship Park. We are so excited about what this park means for our City! In addition to DDA and USDA funds, we had contributions from Facebook of \$50,000, Georgia Power \$10,000 and IMMEC sponsored and built our stage.
- New planters were added in Downtown this year as an Eagle Scout project by local scout, Mason Lawrence. In addition to this, we had sidewalks pressure washed and new trash cans installed. We purchased new Christmas decorations and bows for the Downtown as well. The post office park was spruced up and new trees were planted on East and West Hightower.
- The Main Street Commission was able to contribute \$17,000 and establish a grant for Downtown Businesses that were the hardest hit by the COVID-19 outbreak. We are thankful to be able to assist our Downtown businesses during these trying times.

## Objectives Fiscal Year 2020-2021

- Continue to promote, grow and make possible events downtown that encourage interest, excitement and spotlight our businesses. These events will include The Chocolate Crawl, Taste of Social Circle, Independence Day Celebration, Back to School Bash, Friendship Festival, Chili Cookoff (with combined efforts of Kiwanis of Social Circle), Tree Lighting and Social Circle Christmas. We will continue to expand all events to bring more interest in our downtown area.
- Remain dedicated to the Social Circle restaurants as we continue to grow Taste of Social Circle into an event that brings not only the community, but the surrounding areas to sample what Social Circle has to offer.
- Promote historic preservation through recognition, education and demonstration projects.
- Continue to seek opportunities where Main Street along with service organizations, school groups, non-profits and the arts can work together toward a common goal to make Social Circle the best it can be. Continue to grow our partnership with the Walton and Newton Chambers.
- Market the Welcome Center to be a gathering place for the community. Be a place for groups to hold meetings to work with the city on public art projects, volunteering and promote community participation. Welcome

people to view art, museum pieces and local exhibits. Provide more opportunities for visitors to learn more about the history of Social Circle.

- Continue to recruit businesses to downtown and provide promotion, support and advertisement of existing businesses through social media, activities, group advertising and coffee calls all while being responsive to their business needs.
- Support further development of the park as we look towards Phase 2. Promote community happenings and events that can be held at the park.

## Main Street

The Main Street Division staffs the Downtown Development Authority and Main Street Program that has operated in the City of Social Circle since 1998. Guidelines for the program are set by Georgia Department of Community Affairs', Office of Downtown Development. The Main Street Executive Director's salary and benefits, and the operating cost for the Welcome Center, are funded by City General Funds. Downtown projects and activities are supported through sponsorships, fundraising, event revenues, grants and other sources.

### Personnel Costs

**Salaries**— Salaries in this Division are for the Downtown Director and Communications staff.

**Group Insurance** —Group (Health) Insurance plan for the Downtown Director.

**Social Security – FICA** – Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% is paid for the employees listed above.

**Unemployment** —The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for fulltime employees.

**Workers Comp** – The City of Social Circle provides workers comp benefits for all employees

### Contractual Services

**Custodial** – Cleaning services for the Welcome Center are funded through this.

**Repair & Maintenance Building** – Maintenance for the welcome center is funded in this line item.

**Rental of Equipment** - Comcast, Wi-fi, and Welcome Center copier costs.

**Insurance Liability**— Those portions of the General Liability Insurance attributable to Welcome Center & Main Street activities and offices

**Telephone** - Welcome Center phones are included in this line item.

**Cell Phones** – Cell phone service

**Advertising** —Funds used to promote city in the Georgia Connector, Walton Tribune & Covington News Newcomers Guides, Chamber of Commerce Publication, and Walton Tribune Visions

**Training and Travel** —Georgia Downtown Conference, National Main Street Conference; Historic Preservation Commission conference; one regional managers meeting, and one statewide managers meeting, for a total of at least 30 hours of training annually.

**Dues & Fees** - Georgia Downtown Association; National Downtown Association; Treasures on 1-20; Historic Heartland.

### Supplies & Materials Costs

**General Supplies & Materials** - Cost to operate the Welcome Center and office of Main Street Program.

**Back to School Bash Purchases** – Items purchased for the Back to School Bash. Money comes from donations through the round-up program on the utility bill.

**Electricity** - Cost to operate the Welcome Center and office of Main Street Program

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 7540 - Main Street</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	64,943	62,809	31,425	28,550	59,550
512100	Group Insurance	1,620	38	-	-	11,217
512190	Benefit Dollars	1,870	2,008	-	-	2,400
512200	Social Security- Fica	4,002	3,869	1,925	1,770	4,932
512300	Medicare	936	905	450	414	1,154
512400	Retirement Contributions	2,885	3,192	-	-	3,391
512700	Workers' Compensation	123	144	200	130	-
<b>Personnel Costs Total</b>		<b>76,379</b>	<b>72,966</b>	<b>34,000</b>	<b>30,864</b>	<b>82,644</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	5,729	4,518	4,200	2,964	4,200
522130	Custodial	-	-	-	-	-
522201	Repairs & Maintenance Building	1,000	2,179	2,000	1,741	2,000
522202	Repairs & Maintenance Equipment	-	4,379	750	503	750
522320	Rental Of Vehicles Or Equipment	3,219	2,464	4,200	2,161	3,000
523100	Property & Liability Insurance	1,628	1,537	1,306	391	1,306
523201	Telephone	1,031	1,137	1,400	976	1,400
523204	Cell Phones	503	540	550	394	550
523300	Advertising	3,379	2,684	3,000	340	2,000
523500	Travel	544	152	750	509	750
523600	Dues & Fees	765	918	1,500	407	1,000
523700	Education & Training	1,115	740	2,000	1,378	2,000
523850	Contractual Services	882	212	-	823	1,200
<b>Contractual Services Total</b>		<b>19,796</b>	<b>21,460</b>	<b>21,656</b>	<b>12,585</b>	<b>20,156</b>
<b>Supplies &amp; Materials</b>						
531100	General Supplies And Materials	4,540	1,951	3,500	915	2,500
531107	Corona Prevention Supplies	-	-	-	-	-
531198	Back To School Bash Purchases	-	-	500	-	500
531230	Electricity	3,103	2,603	3,000	1,606	2,500
531270	Gas And Diesel	-	-	-	-	-
531600	Small Equipment	-	-	500	1,131	800
<b>Supplies &amp; Materials Total</b>		<b>7,643</b>	<b>4,554</b>	<b>7,500</b>	<b>3,652</b>	<b>6,300</b>
<b>Capital Outlays</b>						
541100	Capital Outlay Parks	-	7,900	-	-	-
542200	Capital Outlay	-	-	-	-	-
549001	Capital Outlay - Friendship Park	-	-	190,700	153,679	-
<b>Capital Outlays Total</b>		<b>-</b>	<b>7,900</b>	<b>190,700</b>	<b>153,679</b>	<b>-</b>
<b>Main Street Total</b>		<b>103,817</b>	<b>106,880</b>	<b>253,856</b>	<b>200,781</b>	<b>109,100</b>

## General Fund Debt

This budget division is to account for leases, contingency funds, transfer out of the General Fund for items that are not normally budgeted for in any other department.

### Other Financing Uses

**Lease Principal Fire Truck** – This lease for one (1) 2019 fire truck began in January 2020 and will run for (7) years through budget year FY 2026-27.

**Lease Interest Fire Truck** - This lease for the 2013 fire truck began in September 2014 and will run for fifteen (15) years through budget year FY 2028-29. This is the interest payment for 2020-21.

### Operating Transfers Out

**HRA** - A health reimbursement account established to pay the second \$1500 of an employee's deductible under the health insurance plan. The employee is responsible for the first \$1500 of the deductible. The balance in the HRA account is owned by the City and unused funds roll forward into the following year's HRA. The establishment of this HRA was part of the City restructuring of the health insurance plan to reduce costs without reducing employee benefits.

**Contingency – General Fund** – This funding is provided in anticipation of costs which may be incurred to meet COVID-19 response operational needs.

**Operating Transfer Out** – There are no anticipated transfers out of the General Fund anticipated this year.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 8000 - Other Financing Uses</b>						
<b>Debt Service</b>						
581202	Lease Principal Fire Truck	41,482	300,019	22,000	21,443	72,303
582202	Lease Interest Fire Truck	19,833	26,743	12,000	10,359	20,409
<b>Debt Services Total</b>		<b>61,315</b>	<b>326,762</b>	<b>34,000</b>	<b>31,802</b>	<b>92,712</b>
<b>Dept 9000 - Operating Transfers Out</b>						
<b>Operating Transfers Out</b>						
573000	Hra	-	8,151	10,000	4,336	10,000
579000	Contingency-General Fund	-	-	-	-	9,696
612004	Transfers Out- Scdda	-	-	-	-	-
<b>Operating Transfers Out Total</b>		<b>-</b>	<b>8,151</b>	<b>10,000</b>	<b>4,336</b>	<b>19,696</b>
<b>Other Financing Uses Total</b>		<b>61,315</b>	<b>334,914</b>	<b>44,000</b>	<b>36,138</b>	<b>112,408</b>
<b>Total Expenses</b>		<b>4,551,625</b>	<b>5,530,574</b>	<b>5,895,199</b>	<b>4,788,105</b>	<b>5,169,565</b>
<b>Revenues over (under) Expense</b>		<b>33,005</b>	<b>338,615</b>	<b>-</b>	<b>66,317</b>	<b>-</b>

EXISTING DEBT SUMMARY										
Fund	Department	Description	Vendor	Lease/ Loan Date	Lease/ Loan Maturity	Lease/ Loan Amount	Rate	Principal Payment	Interest Payment	Outstanding Balance as of 6/30/2020
GF	FIRE	2013 GUARDIAN PUMPER	SUTPHEN	2/26/2019	9/16/2028	\$260,181.46	3.31%	\$23,537.68	\$7,004.68	\$188,083.97
GF	FIRE	E ONE 2000 GPM PUMPER	E ONE	2/18/2020	2/18/2027	\$385,139.00	2.61%	\$50,859.62	\$10,052.11	\$334,278.65

**Debt as a Percentage of Revenues**

**Financial Policy** – Maintain total debt service for general obligation debt, intergovernmental Debt and leases but not including SPLOST Debt such that it does not exceed 10% of the Operating Revenues of the General Fund.

2020 Operating General Fund	\$ 5,169,565
10% of 2020 Operative General Fund Revenue	\$ 516,956
2020 Annual Debt Payments	\$ 92,712

**Tax-Supported Debt as a Percentage of Full Value**

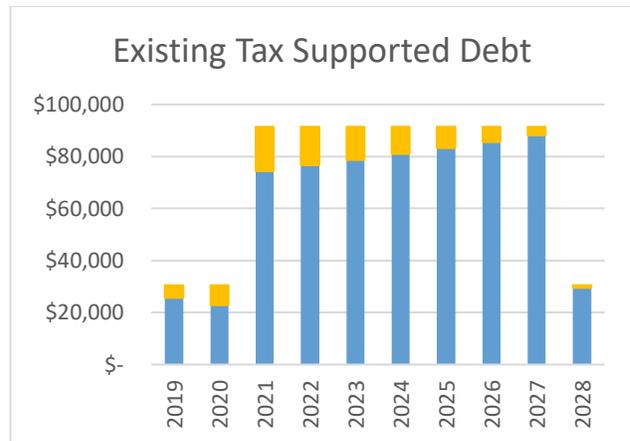
**Financial Policy**– The City will maintain total Tax-Supported Debt, including SPLOST Debt and Leases, as a percentage of total taxable full value of City at a level not to exceed 3.0%.

2020 total Proposed Taxable Full Value	\$ 262,864,185
3% of the 2020 Total Proposed Taxable Full Value	\$ 7,885,926
2020 Annual GF Debt Balance	\$ 596,760

**Existing Tax-Supported Debt**

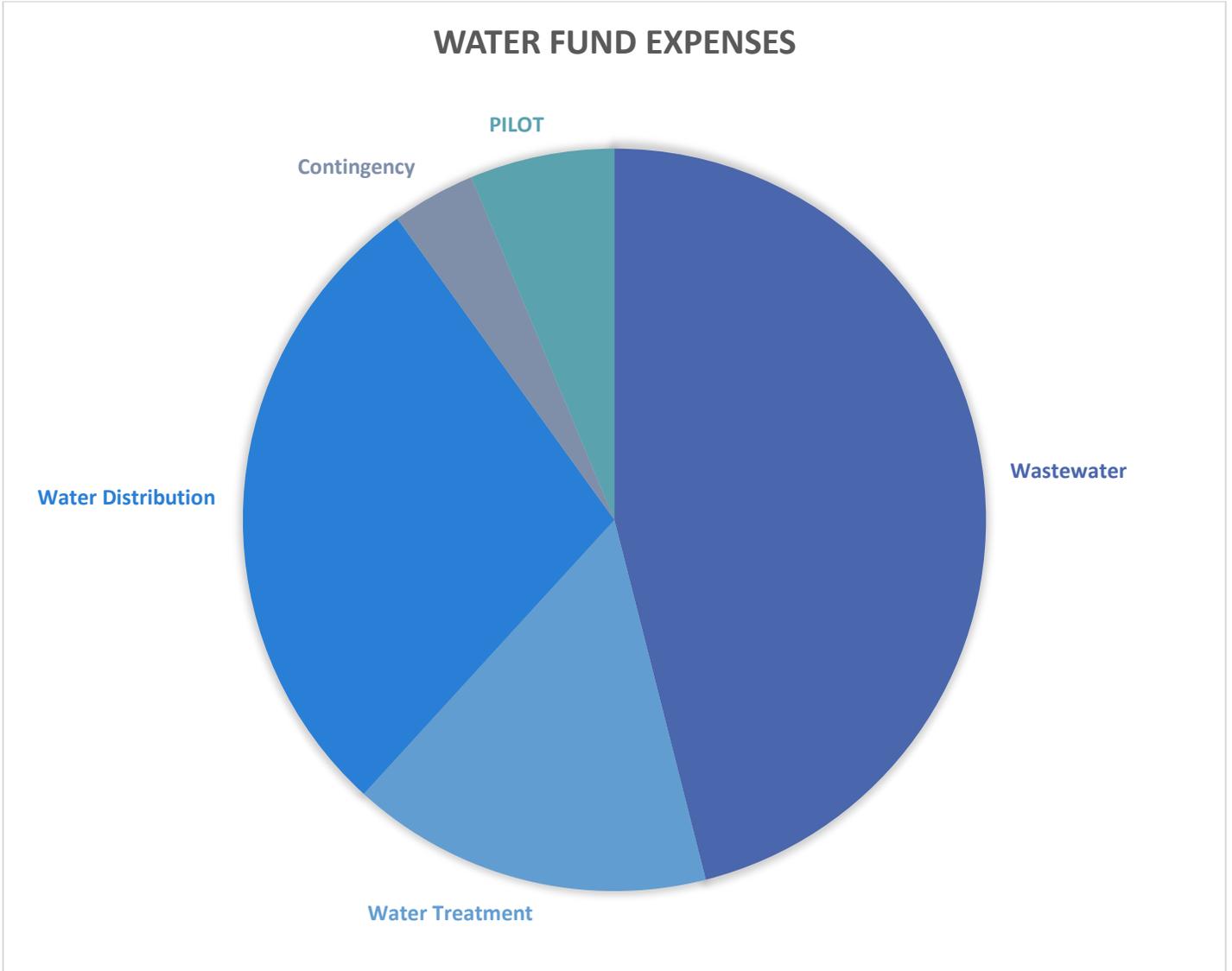
**Financial Policy**– The City intends to maintain it’s 10-year Tax Supported Debt, including SPLOST Debt and Leases, Payout ratio at or above 60% at the end of the each adopted five year.

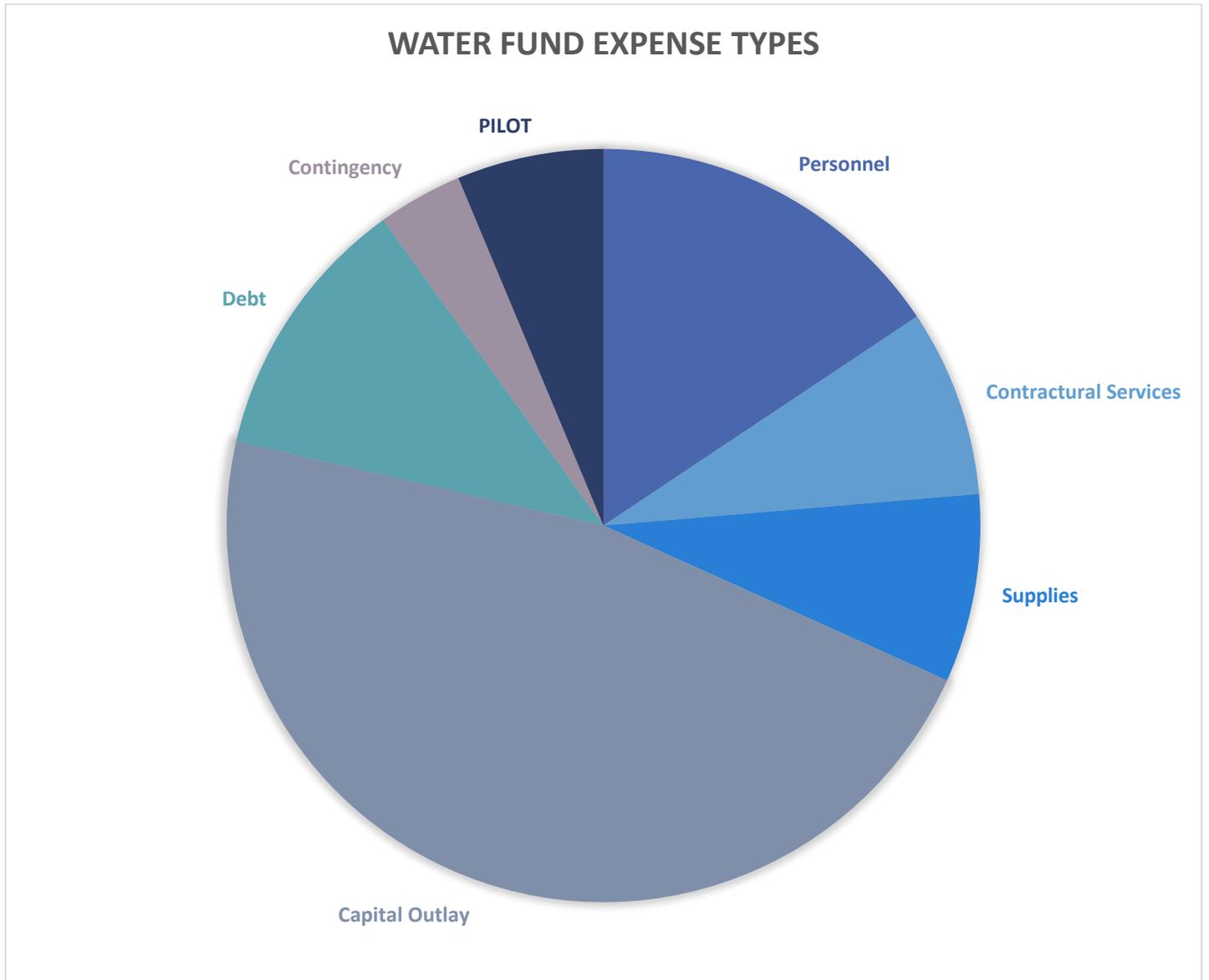
Fiscal Year	Principal	Interest	Total	Payout Ratio
2019	\$ 25,776	\$ 4,766	\$ 30,542	4.73%
2020	\$ 22,784	\$ 7,759	\$ 30,542	9.47%
2021	\$ 74,397	\$ 17,057	\$ 91,454	23.64%
2022	\$ 76,504	\$ 14,950	\$ 91,454	37.81%
2023	\$ 78,671	\$ 12,783	\$ 91,454	51.98%
2024	\$ 80,899	\$ 10,554	\$ 91,454	66.15%
2025	\$ 83,193	\$ 8,261	\$ 91,454	80.33%
2026	\$ 85,552	\$ 5,902	\$ 91,454	94.50%
2027	\$ 87,979	\$ 3,475	\$ 91,454	108.67%
2028	\$ 29,564	\$ 979	\$ 30,542	113.40%
	<b>\$ 645,322</b>	<b>\$ 124,134</b>	<b>\$ 769,456</b>	



September 2018 interest rate increased from 3.310% to 4.020%

# **Water and Sewer Fund**





## Revenue Water and Sewer

The Water and Sewer Revenue of the City comes from various sources including, fees such as water and sewer taps and charges for delivery and removal of water and wastewater. Both funds rely on the water and sewer rate structure, which is designed to support the utility as a business enterprise.

### Charges for Services

**Water Charges** – Charges for water supplied to our customers based on water rates set by the City Council on an annual basis. As of April 1, 2020, we have 1967 active water customers. This budget is based upon the recommended \$1.60 monthly meter fee and \$10.25 per 1000 gallons of water use in City limits. See Schedule of Fees in Supplemental information.

**Capacity Recovery Charge Water** – Fees charged to offset the capital cost of the water system, both the treatment plant and delivery system. The fee is based on water meter size as determined by the City per the American Water Works Association Manual M-22, converted to Equivalent Residential Unit times \$4,000. This is a one-time fee charged at initial connection to the water system.

**Capacity Recover Charge Sewer** – Fees charged to offset the capital cost of the wastewater system, both the treatment plant and collection system. The fee is based on water meter size as determined by the City per the American Water Works Association Manual M-22, converted to Equivalent Residential Unit times \$4,500. This is a one-time fee charged at initial connection to the sewer system.

**Water Tap Fees** – Fees charged when a new or existing customer wishes to secure a new water connection to the city system. Includes the cost of the meter and installation.

**Sewer Tap Fees** – Fees charge when a new or existing customer wishes to secure a new sewer connection to the city system. The fee includes the cost of the connection.

**Hydrant Hook-Up Charge** – Fees charged when a tank truck desires to purchase a load of water from a hydrant.

**Water Plant Hook-Up Fee** – Fees charged when a large user needs to draw water from the water plant.

**Sewer Charges** – Charges for wastewater collected based on sewer charges set by the City Council on an annual basis. As of April 1, 2020, we have 1452 active sewer customers. This budget is based upon the \$9.70 per 1000 gallons, in City Limits. See Schedule of Fees in Supplemental Information.

**Sewer CCR** – Capital Cost Recovery, a charge imposed on certain users based on the sewer collection deficiencies noted in a Consent Order from the Public Services Commission

**Penalties** – Charges customers pay when they are late on, or fail to pay, their water and sewer bills.

**Bad Check Fees** – The City charges \$25 for each “bad” check we receive for water and sewer bill payments.

### Interest Income

**Interest Revenue** - Money derived from the investment of cash that is not being used for current operating expenses.

### Miscellaneous Revenue

**Other Revenue** – Revenue received that does not fit within one of the other line items.

**Bad Debt Collection** – Monies received from the collection of bad debts that have been turned over to a collection agency

### Transfers In

**Transfers and Fund Balance** – Although not revenue by definition, these refer to funds used for operating purposes including transfers from the gas fund and the prior year fund balance.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>505 - Water &amp; Sewer</b>						
<b>Charges for Services</b>						
344210	Water Charges	1,594,306	1,613,606	1,829,120	1,415,681	1,874,848
344212	Capacity Recovery Charge-Water	32,000	77,075	160,000	121,696	80,000
344214	Capacity Recovery Charge-Sewer	27,000	94,500	130,500	108,000	75,000
344220	Water Tap Fees	6,450	16,100	23,700	8,798	10,000
344221	Sewer Tap Fees	-	-	-	-	-
344222	Hydrant Hook Up Charge	400	300	500	100	500
344223	Plant Hook Up Charge	-	120	-	-	-
344255	Sewer Charges	976,878	1,039,624	1,095,740	944,078	1,123,134
344257	Sewer Ccr	28,046	28,046	30,000	19,307	30,000
344290	Penalties	81,811	87,049	93,220	58,163	80,000
349300	Bad Check Fee	1,000	875	1,000	626	1,000
<b>Charges for Services Total</b>		<b>2,747,891</b>	<b>2,957,296</b>	<b>3,363,780</b>	<b>2,676,448</b>	<b>3,274,482</b>
<b>Interest Income</b>						
361000	Interest Revenue	4,867	28,213	32,545	8,346	11,380
<b>Interest Income Total</b>		<b>4,867</b>	<b>28,213</b>	<b>32,545</b>	<b>8,346</b>	<b>11,380</b>
<b>Miscellaneous Revenue</b>						
389001	Other Revenue	1,108	2,265	1,632	2,221	2,000
389005	Bad Debt Collection	-	4	-	-	-
<b>Miscellaneous Revenue Total</b>		<b>1,108</b>	<b>2,269</b>	<b>1,632</b>	<b>2,221</b>	<b>2,000</b>
<b>Transfers In</b>						
393100	2015 Bond Proceeds	-	-	-	-	-
393200	2018 Gefa Loan Proceeds	-	368,593	-	-	-
393201	2019 Gefa Loan Proceeds	-	-	2,000,000	-	2,000,000
393800	Capital Contribution	60,010	-	-	-	-
393997	Use Of Crc In Water Fund Reserve	-	200,000	-	-	-
393998	Use Of Fund Balance (Bond Co	377,423	-	-	-	-
393999	Use From Reserves	(377,423)	1,075,037	-	-	-
<b>Transfers In Total</b>		<b>60,010</b>	<b>1,643,630</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>
<b>Water &amp; Sewer Revenues Total</b>		<b>2,813,876</b>	<b>4,631,407</b>	<b>5,397,957</b>	<b>2,687,015</b>	<b>5,287,862</b>

**Sewer Collection and Disposal**

<b>Employee Positions by Department</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Actual</b>	<b>FY2021 Budget</b>
Wastewater Plant Superintendent	1	1	1	1	1
Wastewater Plant Operator	1.5	2	2	2	2
Wastewater Plant Trainee	1	0	0	0	0
Wastewater Plant Mechanic	0	0	0	0	0
Regulatory/Compliance Specialist		0.5	0.5	0.5	0.5
<b>SUBTOTAL</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>



**Mission Statement**

Provide collection and treatment of wastewater throughout the city that is compliant with all environmental and other regulations, cost effective, and reliable.

**Accomplishments Fiscal Year 2019-2020**

- Started a public education program focusing on preventing the introduction of grease and flushable wipes into the sewer system
- Major emergency repairs completed at several sewer lift stations
- Continued daily operations throughout the year including the Covid-19 pandemic

**Objectives Fiscal Year 2020-2021**

- Replacement of sewer in downtown alleys and under the CSX railroad tracks
- Replace or rehab lift stations as needed
- Start new sewer trunk line down to Newton County line
- Sewer work on North Cherokee Road to Ronthor Drive

## Sewer Collection and Disposal

The Sewer Collection and Disposal Department is responsible for collecting and processing effluent from the homes, businesses, and industries within the City's wastewater collection area according rules and procedures stated in state and federal law.

### Personnel Costs

**Salaries** – Salaries for Wastewater Plant Superintendent and two (2) Wastewater Plant Operators.

**Group Insurance** – Group (Health) Insurance for the employees listed above is included in this line item.

**Social Security – FICA** – Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% is paid for the employees listed above.

**Unemployment** – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

**Workers Comp** – The City of Social Circle provides workers comp benefits for all employees.

### Contractual Services

**Audit/Accounting** – The City of Social Circle currently contracts with an audit firm to perform the annual audit. The cost for the annual audit is shared equally by the General fund, Water and Sewer Fund, and Gas Fund.

**Engineering** – This line item supports engineering studies and construction plan development. MFB Lab Consultants checks over all our lab data that is sent to EPD in Discharge Monitoring Reports plus trains operators for new procedures.

**Industrial Pretreatment** – J&T Environmental Services does inspections at industries, reviews required reports and submits the Industrial Pretreatment Report annually to EPD, for the industrial Pretreatment Program.

**Disposal** – All costs for dewatering of sewage sludge (land fill tipping fees, polymer, liners, hauling fees, and testing required by land fill). Also, regular trash fee added here.

**Repairs and Maintenance Equipment** – Any fee accrued as a result of repair, replacement or routine maintenance of plant and pump station equipment.

**Telephone** – Costs for 2 land lines at wastewater plant (1 office line & 1 line for SCADA system).

**Cell Phones** – Cell phone service.

**Advertising** – Costs to advertise for spills or mandated occurrences

**Dues and Fees** - Costs accrued for license renewal and subscription renewals.

**Education and Training** – Costs accrued for continuous education points for licensed operators or training for new hires.

**Contract Labor** - Cost of labor to repair pumps and motors.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4330 - Sewer Collection &amp; Disposal</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	142,678	133,092	136,941	123,566	159,041
511300	Salary Overtime	5,416	3,936	3,000	5,880	6,929
512100	Group Insurance	19,653	15,955	19,023	11,699	21,689
512190	Benefit Dollars	6,616	7,168	7,200	8,020	7,200
512200	Social Security- Fica	8,671	8,312	8,398	8,130	10,366
512300	Medicare	2,028	1,944	1,964	1,902	2,424
512400	Retirement Contributions	4,113	15,288	8,696	6,116	9,367
512700	Workers' Compensation	2,685	2,773	2,900	2,738	2,900
<b>Personnel Costs Total</b>		<b>191,859</b>	<b>188,467</b>	<b>188,122</b>	<b>168,049</b>	<b>219,916</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	6,000	6,000	7,000	5,900	7,000
521203	Engineering	63,193	34,902	22,000	10,251	25,300
521204	Industrial Pre-Treatment	9,285	8,867	9,000	3,808	10,000
521205	Cdbg Admin Fees	-	-	-	-	-
521302	Software/Hardware Support	5,997	8,597	11,500	6,763	11,500
522110	Disposal	27,723	26,541	27,000	13,633	32,000
522202	Repairs & Maintenance Equipment	107,111	83,607	120,009	109,513	90,000
522320	Rental Of Equipment Or Vehicles	-	-	-	-	-
523100	Property & Liability Insurance	20,052	16,914	17,500	8,888	18,725
523201	Telephone	3,382	3,585	3,000	2,402	3,000
523202	Postage	374	-	1,000	48	1,000
523204	Cell Phones	1,512	1,313	2,400	948	3,200
523300	Advertising	145	10	500	315	500
523600	Dues & Fees	(696)	348	1,000	671	1,000
523700	Education & Training	1,722	1,217	4,000	1,144	5,000
523850	Contractual Services	-	-	-	-	-
<b>Contractual Services Total</b>		<b>245,799</b>	<b>191,900</b>	<b>225,909</b>	<b>164,282</b>	<b>208,225</b>

## Supplies & Materials

**Postage** – Costs to send samples to lab out of state.

**General Supplies and Materials** – Any item purchased to keep department functioning (distilled water for testing from Freshway, supplies from Social Circle Ace, lab chemicals from Fisher Scientific, Hach Chemical, or USA Bluebook, etc.), chlorine and sulfur dioxide.

**Electricity** – Costs for electricity for wastewater plant plus 24 lift stations throughout the city.

**Gasoline/Diesel** – Gas and diesel used for the department in vehicles and diesel pumps.

**Uniforms** – Cost to supply uniforms in department

## Debt Services

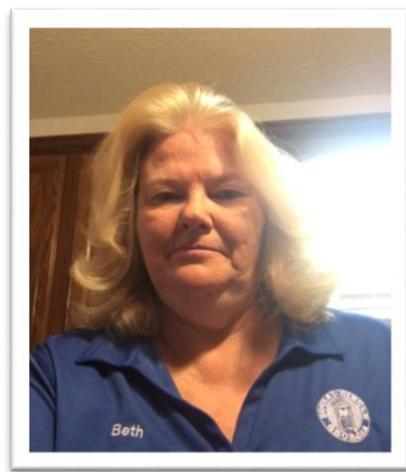
**Sewage Collection Debt Service** – Principal and Interest for Bonds

- **2010 Bonds: \$1,900,00**
  - Consolidated three GEFA loans and extended water and sewer to General Mills
  - Council authorized the refunding of the 2010 bonds on April 21, 2020 through a bank placement with Zion Bank which will reduce debt service by \$23,734 in 2021. Settlement of this refunding is anticipated during June 2020.
- **2015 Bonds: \$4,530,000**
  - Funded wastewater plant replacement engineering costs and
  - Funded a downtown water main extension to improve fire flow and pressure.
- **GEFA loan interest and fees:** The recommended budget includes borrowing of funds from the Georgia Environmental Finance Authority (GEFA) for major sewer projects in accordance with the sewer collection system master plan. A financial plan was prepared in 2018 evaluating options for achieving significant investment in the waste water and water system in a fiscally responsible manner while minimizing impact on current and future water and sewer rates. The most cost-effective approach is through GEFA loans, which offer lower interest rates and no bond issuance expenses. In addition, the GEFA loan programs offer some principal forgiveness for eligible projects. City will make application for the principal forgiveness. The proposed budget includes fees for GEFA loan application, and sets aside funds to pay interest costs. Under GEFA programs, principal repayment begins upon the completion of the project.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4330 - Sewer Collection &amp; Disposal</b>						
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	24,675	27,655	25,000	17,011	30,000
531107	Corona Prevention Supplies	-	-	-	-	-
531230	Electricity	120,487	123,613	130,000	91,478	130,000
531270	Gas And Diesel	5,502	4,154	5,000	2,172	5,000
531700	Other Supplies (Public Works)	-	43	-	48	-
531701	Uniforms	1,338	565	3,000	616	3,000
<b>Supplies &amp; Materials Costs Total</b>		<b>152,001</b>	<b>156,029</b>	<b>163,000</b>	<b>111,325</b>	<b>168,000</b>
<b>Capital Outlays</b>						
542100	Capital Outlay - Machinery	-	-	-	-	-
542200	Capital Outlay - Vehcles	-	-	5,000	5,000	-
542300	2018 Capital Outlay From Gefa Loan	-	-	-	-	-
542301	2019 Capital Outlay From Gefa Loan	-	-	1,320,000	25,148	-
542500	Capital Outlay - Cip	12,376	475,171	242,711	-	1,312,098
<b>Capital Outlays Total</b>		<b>12,376</b>	<b>475,171</b>	<b>1,567,711</b>	<b>30,148</b>	<b>1,312,098</b>
<b>Debt Services</b>						
581306	Prin Jda Gefa Loan	-	-	3,033	-	-
581307	Principal - Gefa New Sewer	-	-	-	-	-
581309	2015 Bond Principal	-	-	57,500	57,500	57,500
581310	Lease Prin - F250 4X4 Pu	-	-	-	-	-
581312	Reserve For 2018 Gefa Payments	-	-	-	-	-
582306	Int Jda Gefa Loan	698	560	595	-	-
582309	Int 2010 Bond	43,425	43,425	43,425	43,425	43,425
582311	2015 Bond Interest	80,583	78,963	80,400	78,675	78,675
582312	2018 Gefa Loan Int	-	-	170,766	-	170,766
583000	2018 Gefa Loan Fees	-	-	16,000	-	-
583001	2019 Gefa Loan Fees	-	-	14,000	-	10,000
<b>Debt Services Total</b>		<b>124,706</b>	<b>122,947</b>	<b>385,719</b>	<b>179,600</b>	<b>360,366</b>
<b>Fines</b>						
571001	Epd - Fines	-	-	-	-	-
574000	Bad Debts	-	-	-	-	-
<b>Fines Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sewer Collection &amp; Disposal Total</b>		<b>726,741</b>	<b>655,177</b>	<b>2,485,452</b>	<b>693,026</b>	<b>2,268,605</b>

## Water Treatment Plant

Employee Positions by Department	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget
PW & Water Resources Director	0	1	1	1	1
Water Plant Superintendent	1	0			
Senior Water Plant Operator	1	1	1	1	1
Water Plant Operator	2	3	3	3	2
Water Plant Operator Trainee	0	0	0	0	1
Water Plant Intern (Seasonal)	0	0	0	0	0.25



## **Mission Statement**

The Social Circle Water Plant is dedicated in providing the best palatable and potable water for its citizens. The plant is operated by a highly professional staff of state certified licensed water operators. The city ensures each operator has the tools and the training to provide a very safe drinking water to the public 24 hours a day. In addition, plant operators are dedicated in providing the flow and pressures needed for fire protection.

## **Accomplishments Fiscal Year 2019-2020**

- Initiated a study to evaluate and optimize the treatment chemicals and operations for improved water quality and reduced corrosion in the water distribution system. This is an evaluation necessary to be accomplished periodically as conditions change with source water, demand, and storage conditions.
- The Operator in Responsible Charge (ORC) attained a Class I Water Treatment operator license.
- Enhanced Water Plant and Site maintenance and updated the preventive maintenance schedules for the facility and equipment.
- Expanded Public Education efforts with participation by Water Operators in school career fairs and hosting of field trips. Additional advertising and public service announcements regarding water quality, water treatment, and water conservation were initiated.

## **Objectives Fiscal Year 2020-2021**

- Staff, with the assistance of water treatment engineering consultants, evaluate the treatment process. Changing chemical types and feed rates to improve water quality and meet more stringent permit requirements from Georgia Environmental Protection Division (EPD) and the US Environmental Protection Agency (EPA). Use accurate composite testing inside the distribution system to improve corrosion prevention. Utilizing the most effective Phosphate (corrosion inhibitor) for corrosion control.
- Upgrade continuous flow monitoring equipment to accurately measure Raw, Filtered and Finished Water Flow.
- Install continuous meters for recorded turbidity and PH measurement per EPA and EPD requirements.
- Upgrade Lab equipment. Add Total Organic Carbon (TOC) analyzer to aid in the performance of organics removal through the coagulation and sedimentation process to improve the Disinfectant Byproducts (DBP) which is regulated through EPD and EPA. Update bench PH meter and Spectrophotometer for chemical testing.
- Improve preventative maintenance on pumps, motors, monitoring equipment. Work on overall appearance of plant (clean, paint, repair doors and windows)
- Continue training staff according to EPD and EPA guidelines and best practices learned through testing and consultants.
- Continue developing collaborative and colloquial relationship with the schools and public to educate them about water treatment and distribution.

## Water Treatment Plant

The Water Plant Division of the Public Works Department is responsible for treating drinking water in sufficient quantities to the citizens and industries within the City's water distribution area according to rules and procedures stated in state and federal law

### Personnel Costs

**Salaries** – Salaries for Public Works and Water Resources Director, four (4) water treatment plant operators and one (1) seasonal intern.

**Group Insurance** – Group (Health) Insurance for the employees listed above is included in this line item.

**Social Security – FICA** – Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% is paid for the employees listed above.

**Unemployment** – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

**Workers Comp** – The City of Social Circle provides workers comp benefits for all employees

### Contractual Services

**Audit/Accounting** – The City of Social Circle currently contracts with an audit firm to perform the annual audit. The cost for the annual audit is shared equally by the General fund, Water and Sewer Fund, and Gas Fund.

**Repairs & Maintenance Water** – Included in this account are: back-up motors for lime feeders, Chlorine regulation rebuilding, filter and seed basin valve maintenance and other plumbing and electrical systems maintenance as well as the cost to maintain the Water Plant vehicle.

**Repairs & Maintenance Equipment** – Costs for repairs on equipment and the water treatment facility

**Repairs & Maintenance Tanks** – Costs for cleaning and maintaining the City's four elevated storage tanks

**Insurance** – Those portions of the General Liability Insurance, and Vehicle Insurance allocated to the Water Plant are shown here.

**Telephone** – Two Landlines at the water Plant.

**Cell Phones** – Cell phone service.

**Dues and Fees** – Dues for License Renewal and Payment for State Sampling

**Education and Training** – Training for four operators.

**Contractual Services** – This expense is for electricians and other professionals to provide repair and maintenance services to water plant equipment.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4430 - Water Treatment</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	246,900	235,694	260,242	205,372	268,544
511300	Salary Overtime	19,505	28,803	13,000	17,825	10,000
512100	Group Insurance	38,349	27,352	33,290	24,760	25,638
512190	Benefit Dollars	9,549	11,583	12,600	7,841	12,600
512200	Social Security- Fica	16,457	16,261	15,973	13,641	17,626
512300	Medicare	3,849	3,803	3,735	3,190	4,122
512400	Retirement Contributions	11,005	8,975	16,539	11,689	8,846
512700	Workers' Compensation	16,417	20,148	10,300	22,757	10,300
<b>Personnel Costs Total</b>		<b>362,032</b>	<b>352,619</b>	<b>365,679</b>	<b>307,075</b>	<b>357,676</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	4,000	8,000	7,000	5,900	7,000
521203	Engineering	18,563	9,660	15,000	6,520	15,000
521302	Software/Hardware Support	6,746	8,767	12,200	6,460	12,200
522201	Repairs & Maintenance Building	13,211	11,725	15,000	7,630	15,000
522202	Repairs & Maintenance Equipment	34,903	26,943	35,000	29,228	35,000
522204	Repairs And Maintenance - Tanks	27,413	61,805	60,000	55,388	60,000
523100	Property & Liability Insurance	21,431	12,303	12,658	6,141	13,544
523201	Telephone	1,498	1,144	2,200	866	2,200
523204	Cell Phones	2,039	2,148	2,000	1,963	2,000
523500	Travel	125	1,184	2,000	403	2,000
523600	Dues & Fees	852	8,181	8,500	7,621	8,500
523700	Education & Training	2,559	1,355	5,000	824	5,000
523850	Contractual Services	8,570	5,569	12,000	3,143	12,000

**Supplies & Materials**

**General Supplies and Materials** – Costs for Chemicals and Costs for cleaning supplies, offices supplies, log books, reagents, glassware, and sampling bottles

**Electricity** – Costs for Electricity for the Water Plant

**Gasoline** – Costs for Gasoline for the Truck used by the Water Plant.

**Water Purchased for Resale** – Water Purchased from Walton County for Consumption when needed due to plant interruptions or high demand periods.

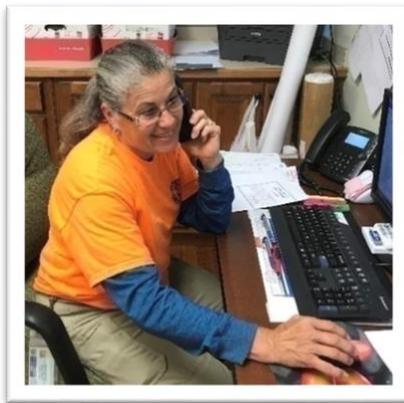
**Other Supplies** – Cleaning or office supplies that may be needed by the water plant facility

**Uniforms** – Yearly Costs for supplying uniforms for four water Plant operators

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4430 - Water Treatment</b>						
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	103,605	23,990	24,000	22,190	22,000
531107	Corona Prevention Supplies	-	-	-	-	-
531108	Treatment Chemicals	-	70,955	83,000	53,857	85,000
531230	Electricity	39,012	38,095	35,000	26,144	35,000
531270	Gas And Diesel	1,349	688	1,500	75	1,500
531510	Water Purchased For Resale	36,863	30,759	30,000	33,222	30,000
531700	Other Supplies	2,129	2,113	1,500	657	1,500
531701	Uniforms	1,459	845	1,000	661	1,000
<b>Supplies &amp; Materials Costs Total</b>		<b>184,417</b>	<b>167,445</b>	<b>176,000</b>	<b>136,805</b>	<b>176,000</b>
<b>Capital Outlay Costs</b>						
542200	Capital Outlay - Vehicles (Water Treatment)	-	-	5,000	5,000	-
542500	Capital Outlay - Cip	-	-	114,216	-	-
<b>Capital Outlay Costs Total</b>		<b>-</b>	<b>-</b>	<b>119,216</b>	<b>5,000</b>	<b>-</b>
<b>Debt Service</b>						
574000	Bad Debts	-	53,770	-	-	-
<b>Capital Outlay Costs Total</b>		<b>-</b>	<b>53,770</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Treatment Department Total</b>		<b>891,553</b>	<b>688,358</b>	<b>717,515</b>	<b>525,512</b>	<b>723,120</b>

## Water Distribution

Employee Positions by Department	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Budget
Water Distribution Supervisor				1	1
Senior Water Distribution Technician	1	1	1	1	1
Water Distribution Technician	1	1	1	1	1
Utility Technician	0	0	1		
Utility Billing Clerk	0	0	1	1	1
Meter Reader	0.5	0.5	0.5	0.5	0.5
<b>SUBTOTAL</b>	<b>2.5</b>	<b>2.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>



## **Mission Statement**

The City is dedicated in delivering the highest quality of service by maintaining over 2000 residential water meters, over 300 fire hydrants, over 2000 valves, 4 elevated water storage tanks, and over 55 miles of water distribution mains. Our staff is dedicated in ensuring the water is safe and meets the highest quality drinking water standards for the citizens of Social Circle.

## **Accomplishments Fiscal Year 2019-2020**

- Replaced segments of galvanized water main within the project limits of the GDOT Bridge Replacement project. This improved service pressures and water quality to the area.
- Continued residential water meter replacement with radio read meters to enable conversion of the meter reading technology from a handheld reader. This will improve accuracy and efficiency when there are sufficient radio read meters to convert reading operations.
- Replaced inadequate and inoperable fire hydrants under an ongoing annual program coordinated between the Fire and Water distribution Departments.
- Continued the exercise of mainline valves, to identify maintenance needs and flow restrictions. In addition, assessed key intersections of mains to verify interconnection conditions to diagnose and correct distribution system flow or pressure anomalies.

## **Objectives Fiscal Year 2020-2021**

- Abandon old galvanized lines and connect services to newer larger water lines where available. Replace galvanized lines with PVC or Ductile where no larger lines are available.
- Per budget (CIP) line item Meter Replacement and Installation (Water & Gas) change out approximately 50% of water and 60% gas. We have approximately 300 AMR water meters installed currently.
- Continue replacing and/or repairing non-functional hydrants.
- Continue to identify and verify water main locations, size of main, type of main (PVC, Ductile, Cast, etc). Identify corrosion issues and pressure issue areas.
- All water staff will need to focus on new pipeline construction as contracts are let, and money is available to replace many of our aging Infrastructure. Everyone needs to be diligent of what, where, when, and how these new systems are installed to ensure the city and the citizens are getting a high-quality water distribution system that will last many years to come.

## Water Distribution

The Water Distribution Division of the Public Works Department is responsible for the distribution of drinking water and fire flows in sufficient quantities and pressures to the citizens and industries within the City's water distribution area according to rules and procedures stated in state and federal law

### Personnel Costs

**Salaries** – Salaries for Water Distribution Supervisor, Senior Water Distribution Technician, Water Distribution Technician, Utility Billing Technician and half of the Meter Reader.

**Group Insurance** – Group (Health) Insurance for the employees listed above is included in this line item.

**Social Security – FICA** – Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% is paid for the employees listed above.

**Unemployment** – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

**Workers Comp** – The City of Social Circle provides workers comp benefits for all employees.

### Contractual Services

**Audit/Accounting** – The City of Social Circle currently contracts with an audit firm to perform the annual audit. The cost for the annual audit is shared equally by the General fund, Water and Sewer Fund, and Gas Fund.

**Engineering** – Costs associated with the replacement of parts of the system or new water lines and costs for rate analysis.

**Repairs & Maintenance Equipment** – This is for repairs of vehicles, tractors, water meters, and water tank inspections and maintenance.

**Insurance** – Those portions of the General Liability Insurance, and Vehicle Insurance allocated to the Water Plant are shown here.

**Telephone** – This is Water Department share of phones

**Cell Phones** – Yearly cell phone costs for meter reader and two water distribution employees

**Dues & Fees** – CSX annual fee for pipeline crossing, Georgia Rural Water Association Utility Solutions fee, fees paid when distribution system fails causing damage to private property.

**Education & Training** – Cost of training for license certification for three employees.

**General Supplies & Materials** – Pipe fittings, office supplies, cleaning supplies, meters, small hardware, valves.

**Gasoline/Diesel – Costs** for fuel for department vehicles.

**Other Supplies** – Shop towels and other supplies used in the department.

**Uniforms** – Yearly Costs for supplying new uniforms for three employees.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4440 - Water Distribution</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	154,759	198,640	204,334	173,860	214,793
511300	Salary Overtime	12,404	15,346	10,000	14,051	13,630
512100	Group Insurance	23,992	22,580	26,950	14,042	20,049
512190	Benefit Dollars	7,036	9,042	10,200	8,206	10,200
512200	Social Security- Fica	10,165	13,014	12,537	11,414	14,207
512300	Medicare	2,377	3,044	2,932	2,670	3,322
512400	Retirement Contributions	7,336	7,480	12,982	9,126	7,662
512700	Workers' Compensation	9,140	19,201	10,300	13,654	10,300
<b>Personnel Costs Total</b>		<b>227,209</b>	<b>288,346</b>	<b>290,235</b>	<b>247,023</b>	<b>294,163</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	4,000	15,683	7,000	7,333	7,000
521203	Engineering	8,911	15,125	6,000	9,853	6,000
521302	Software/Hardware Support	8,130	16,495	12,000	13,492	12,000
522202	Repairs & Maintenance Equipment	7,669	9,220	9,500	7,629	9,500
523100	Property & Liability Insurance	8,420	15,368	15,308	8,940	16,380
523201	Telephone	1,908	2,086	2,000	965	2,000
523204	Cell Phones	2,899	3,492	2,500	2,118	2,500
523600	Dues & Fees	2,889	3,394	4,000	2,724	4,000
523700	Education & Training	629	2,936	3,000	304	3,000
523850	Contractual Services	16,943	791	2,500	1,116	1,500
523851	Contract Labor	0	0	1,000	625	1,000
<b>Contractual Services Total</b>		<b>62,398</b>	<b>84,590</b>	<b>64,808</b>	<b>55,100</b>	<b>64,880</b>
<b>Supplies &amp; Material Costs</b>						
531100	General Supplies And Materials	75,655	73,065	76,000	58,916	82,000
531107	Corona Prevention Supplies	0	0	0	0	0
531270	Gas And Diesel	4,076	4,669	5,000	3,249	5,000
531600	Small Equipment	0	0	3,000	1,066	3,000
531700	Other Supplies	2	43	0	116	0
531701	Uniforms	2,387	1,003	2,500	1,229	2,500
<b>Supplies &amp; Material Costs Total</b>		<b>82,120</b>	<b>78,779</b>	<b>86,500</b>	<b>64,576</b>	<b>92,500</b>

## Capital Outlays

Water Distribution Debt Service – Principal and Interest for

### Debt Services

**Water Debt Service** – Principal and Interest for

- **2010 Bonds.** \$1,900,00
  - Consolidated three GEFA loans and extended water and sewer to General Mills
  - Council authorized the refunding of the 2010 bonds on April 21, 2020 through a bank placement with Zion Bank which will reduce debt service by \$23,734 in 2021. Settlement of this refunding is anticipated during June 2020.
- **2015 Bonds**
  - Funded wastewater plant replacement engineering costs and
  - Funded a downtown water main extension to improve fire flow and pressure.
- **2018 GEFA loan interest and fees:** The recommended budget includes borrowing of funds from the Georgia Environmental Finance Authority (GEFA) for major sewer projects in accordance with the sewer collection system master plan. A financial plan was prepared in 2018 evaluating options for achieving significant investment in the waste water and water system in a fiscally responsible manner while minimizing impact on current and future water and sewer rates. The most cost-effective approach is through GEFA loans, which offer lower interest rates and no bond issuance expenses. In addition, the GEFA loan programs offer some principal forgiveness for eligible projects. City will make application for the principal forgiveness. The proposed budget includes fees for GEFA loan application and sets aside funds to pay interest costs. Under GEFA programs, principal repayment begins upon the completion of the project.

### Other Financing Uses

#### Other Costs

- **HRA** - A health reimbursement account established to pay the second \$1500 of an employee's deductible under the health insurance plan. The employee is responsible for the first \$1500 of the deductible. The balance in the HRA account is owned by the City and unused funds roll forward into the following year's HRA. The establishment of this HRA was part of the City restructuring of the health insurance plan to reduce costs without reducing employee benefits.

### Transfers

**Transfers to General Fund** - Payment in lieu of taxes (PILOT) are transferred from the enterprise funds to the General Fund to a share of general administrative expenses to these utilities. As provided in the Financial Policies, these PILOT payments are based upon a percentage of revenues from the enterprise utility funds.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4400 - Water Distribution</b>						
<b>Capital Outlays</b>						
541400	Capital Outlay-Utility Bypass Relocation	-	-	-	-	-
542200	Capital Outlay - Vehicles	-	-	5,000	5,000	-
542300	2018 Capital Outlay From Gefa Loan	-	-	-	-	-
542301	2019 Capital Outlay From Gefa Loan	-	-	797,000	19,995	-
542500	Capital Outlay - Cip	3,617	4,167	50,000	46,802	890,763
<b>Capital Outlays Total</b>		<b>3,617</b>	<b>4,167</b>	<b>852,000</b>	<b>71,797</b>	<b>890,763</b>
<b>Debt Services</b>						
581307	Lease Principal Gefa 2004L07Ws	-	-	-	-	-
581310	Principal - 2015 Bonds	-	-	-	-	-
581311	2015 Bond Principal	-	-	57,500	57,500	57,500
582309	Int 2010 Bond	43,425	43,425	43,425	43,425	43,425
582311	2015 Bond Interest	81,500	80,400	80,400	78,675	78,675
582312	2018 Gefa Loan Int	-	846	43,860	43,245	43,245
583000	2018 Gefa Loan Fees	-	4,231	-	-	116,696
583001	2019 Gefa Loan Fees	-	-	8,000	-	10,000
<b>Debt Services Total</b>		<b>124,925</b>	<b>128,902</b>	<b>233,185</b>	<b>222,845</b>	<b>349,541</b>
<b>Water Distribution Total</b>		<b>533,107</b>	<b>584,783</b>	<b>1,526,728</b>	<b>661,342</b>	<b>1,691,847</b>
<b>Dept 9000 - Other Financing Uses</b>						
<b>Depreciation &amp; Amortization</b>						
561000	Depreciation	415,227	460,455	-	-	-
562000	Amortize Bond Closing	-	-	-	-	-
563000	Amortize Bond Discount	(5,625)	(5,848)	-	-	-
<b>Depreciation &amp; Amortization Total</b>		<b>409,602</b>	<b>454,607</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Costs</b>						
573000	Hra	1,575	4,013	6,000	1,339	6,000
579000	Contingency	-	-	190,528	-	250,000
<b>Other Costs Total</b>		<b>1,575</b>	<b>4,013</b>	<b>196,528</b>	<b>1,339</b>	<b>256,000</b>
<b>Transfers</b>						
611003	Transfer To General Fund	276,866	319,343	339,796	283,163	348,290
<b>Transfers Total</b>		<b>276,866</b>	<b>319,343</b>	<b>339,796</b>	<b>283,163</b>	<b>348,290</b>
<b>Other Financing Uses Total</b>		<b>889,495</b>	<b>584,652</b>	<b>299,849</b>	<b>230,722</b>	<b>362,228</b>
<b>Total Water &amp; Sewer Expenditures</b>		<b>2,636,249</b>	<b>2,750,542</b>	<b>5,397,957</b>	<b>2,219,837</b>	<b>5,287,862</b>
<b>Revenues over (under) Expenditures</b>		<b>177,628</b>	<b>1,880,866</b>	<b>-</b>	<b>467,178</b>	<b>-</b>

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## Utility Fund Debt

Existing Debt Summary										
Fund	Department	Description	Vendor	Lease/ Loan Date	Lease/ Loan Maturity	Lease/ Loan Amount	Rate	Principal Payment	Interest Payment	Outstanding Balance as of 6/30/2021
WATER	SEWER	JDA	GEFA	7/1/2007	7/1/2022	\$487,760.26		\$3,326.80	\$300.94	\$4,380.46
WATER		2015 BONDS	SERIES 2015	12/1/2015	2/1/2045	\$4,530,000.00	3.00%	\$120,000.00	\$153,900.00	\$3,960,000.00
WATER	WATER	WATER IMPROVEMENTS	GEFA2018005	6/1/2019	5/1/2029	\$411,049.47	1.06%	\$39,625.22	\$3,714.94	\$328,968.07
WATER	WATER	WATER IMPROVEMENTS	GEFA2019014	4/1/2019	4/1/2039	\$925,000.00	0.94%		\$116,696.00	\$925,000.00
<b>Total</b>								<b>\$ 162,952.02</b>	<b>\$ 274,611.88</b>	<b>\$ 5,218,348.53</b>
Proposed Debt Summary										
Fund	Department	Description	Vendor	Lease/ Loan Date	Lease/ Loan Maturity	Lease/ Loan Amount	Rate	Principal Payment	Interest Payment	Outstanding Balance as of 6/30/2018
WATER	SEWER	SEWER IMPROVEMENTS	GEFA	2020	TBD (20 years)	\$2,847,000.00	1.59%		TBD	\$2,847,000.00
WATER	WATER	WATER IMPROVEMENTS	GEFA	2021	TBD (20 years)	\$2,000,000.00	TBD		TBD	\$2,000,000.00
<b>Total</b>								<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,847,000.00</b>

**Debt Service Coverage Ratio (Legal Rate Covenant)**

Provide Net Revenues, net of any receipts of the City that are not included in the Revenue Fund and that are legally available to pay debt service on the Bonds, including without limitation, any federal interest subsidy payments, which are at least equal to 1.10 times the amount required to be paid into the Debt service account in the then current sinking fund year. FY 2020 debt service coverage ratio for Water is 4.71.

# Gas Fund

## Revenue Gas

The Gas Revenue of the City comes from various sources including fees for connections and the sale of natural gas to our 1214 customers. This Fund relies on the sales of natural gas, at rates approved by the City Council on an annual basis.

### Charges for Services

**Gas charges** – Charges for natural gas supplied to our customers based on gas rates set by the City Council on an annual basis. As of May 1, 2020, we have 1246 active gas customers. This budget recommends a zero increase gas rates effective July 1, 2020.

**Stanton Springs** - Revenue from Gas Sales at Stanton Springs. (Social Circle portion is 37.5%).

**Sales Tax Collected** – By law, we collect sales tax on the sale of natural gas and relay that to the state.

**Gas Tap Fees** – This is the charge when a new or existing customer wishes to secure a new gas connection to the city system. The fee includes the cost of the meter and installation.

**Penalties - Gas** – These are charges customers pay when they are late on, or fail to pay, their gas bills.

### Interest Income

**Interest Income** - Money derived from the investment of cash that is not being used for current operating expenses.

### Miscellaneous Revenues

**Other Revenue** – During the year we will receive minor amounts of revenue from various sources including our billing administrative charges, customer installation charges, and the sale of assets.

**Transco Refunds** –Income from our investments in the gas system of the Municipal Gas Authority of Georgia provide returns on an annual basis. Projected returns are affected by the price of natural gas and crude oil, interest rates on the portfolio reserve funds, prices and market volatility that effect seasonal price spreads, and weather driven load changes.

### Transfers In

Use from Reserves - This was a transfer from gas fund balance to the operating budget in FY2017/18 to fund the relocation costs associated with the gas main under N. Cherokee Bridge over the CSX Railroad. No use of reserves is proposed in FY 2020/21.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>515 - Gas</b>						
<b>Charges for Services</b>						
344410	Gas Charges	2,968,283	3,470,901	3,310,873	2,619,693	3,162,048
344412	Stanton Springs Gas	396,432	471,196	526,048	282,277	410,066
344419	Sales Tax Collected	1,290	1,356	1,561	957	1,250
344420	Tap Fees -Gas	333	5,099	4,614	1,500	4,750
344490	Penalties -Gas	23,225	32,644	30,415	15,555	31,175
<b>Charges for Services Total</b>		<b>3,389,564</b>	<b>3,981,196</b>	<b>3,873,511</b>	<b>2,919,982</b>	<b>3,609,289</b>
<b>Interest Income</b>						
361000	Interest Income	5,960	50,374	45,453	38,873	46,589
<b>Interest Income Total</b>		<b>5,960</b>	<b>50,374</b>	<b>45,453</b>	<b>38,873</b>	<b>46,589</b>
<b>Miscellaneous Revenue</b>						
389001	Other Revenue	393	396	510	1,826	1,500
389003	Transco Refunds	90,120	112,141	89,190	-	101,850
389004	On Bill Financing Administrative Fee	90	180	107	165	150
389005	Customer Installation Charge	1,929	(1,440)	1,530	-	-
389006	Bad Debt Collection	-	-	-	-	-
389999	Over (Short) Account	124	158	102	9	-
<b>Miscellaneous Revenue Total</b>		<b>92,656</b>	<b>111,435</b>	<b>91,439</b>	<b>2,000</b>	<b>103,500</b>
<b>Transfers In</b>						
399999	Use From Reserves	-	373,848	-	-	-
<b>Transfers In Total</b>		<b>-</b>	<b>373,848</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gas Revenues Total</b>		<b>3,488,179</b>	<b>4,516,853</b>	<b>4,010,403</b>	<b>2,960,855</b>	<b>3,759,378</b>

## Gas Department

Employee Positions by Department	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Budget
Utilities Director	1	1	0	0	0
Gas Supervisor	1	1	1	1	1
Gas Distribution Technician	2	2	2	2	2
Regulatory/Compliance Specialist	0	0	0.5	0.5	0.5
Meter Reader	0.5	0.5	0.5	0.5	0.5
<b>SUBTOTAL</b>	<b>4.5</b>	<b>4.5</b>	<b>4</b>	<b>4</b>	<b>4</b>



**Mission Statement**

The City of Social Circle provides consistent reliable gas service to over 1400 customers. The Gas Department is responsible for maintaining over 57 miles of gas distribution mains and 16 regulator stations delivering a very safe quality service to their customers. Social Circle's Gas Department staff are dedicated to deliver a very reliable and economical source of heat and services for citizens and major industries in the local area. Social Circle Gas Technicians are very well trained and are current on all of Georgia's gas safety regulations.

**Accomplishments Fiscal Year 2019-2020**

The Gas Department went above and beyond expectations with minimal staffing. In addition, the gas crew has assisted the water distribution crew with many repairs and locates.

- Project – Install gas distribution system in “The Oaks at Alcovy” subdivision
- Project – Install gas distribution system in “Belmont” subdivision
- Install 20 new services
- Responded to 1,769 Gas locates for Calendar year 2019
- Responded to 1,048 Water locates for Calendar year 2019
- DIMP inspection by the Georgia Public Service Commission with no findings.
- Responded to 20 leak investigations

**Objectives Fiscal Year 2020-2021**

- Install new service lines as they are scheduled
- Exercise as many gas valves as possible and repair/replace as needed (valves that are not on the critical list which are exercised annually)
- Provide the best training available to ensure gas technicians are current on gas regulations and installation techniques. This will be done through the Georgia Utility Training Academy and Outside Natural gas experts
- Purchase required equipment to ensure each job is of high quality and safe.

## Gas Operations

The Gas Operation of the Utilities Department is responsible for safely delivering quality natural gas in sufficient quantities to the citizens and industries within the City's distribution area according rules and procedures stated in state and federal law

### Personnel Costs

**Salaries** – Salaries for Gas Supervisor, two (2) Gas Distribution Technicians, half of the Meter Reader and half of the Regulatory Compliance Specialist.

**Group Insurance** – Group (Health) Insurance for the employees listed above is included in this line item.

**Social Security – FICA** – Social Security at the rate of 6.2% is paid for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% is paid for the employees listed above.

**Unemployment** – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

**Workers Comp** – The City of Social Circle provides workers comp benefits for all employees.

### Contractual Services

**Audit/Accounting** – The City of Social Circle currently contracts with an audit firm to perform the annual audit. The cost for the annual audit is shared equally by the General fund, Water and Sewer Fund, and Gas Fund.

**Engineering** – Cost of engineering services for minor projects in the gas operations and rate analysis work.

**Repairs & Maintenance Building** – Repairs and maintenance of the Gas Department's portion of City Hall

**Repairs & Maintenance Equipment** – This is for the equipment, including vehicles, used by the Gas Department

**Insurance** – Portions of the General Liability Insurance, and Vehicle Insurance allocated to the Gas Department.

**Telephone** – Cost of Gas portion of City hall phone system.

**Cell Phones** – Yearly cost for Cell phone use for Utilities Director, Gas Supervisor, and two (2) Gas Technicians and half of meter reader.

**Travel** – Mileage and meal expenses for travel to gas conferences and training.

**Dues and Fees** – CSX Annual fee for pipeline crossing

**Education and Training** – Training for gas department personnel, and GMA Gas Section training.

**Public Awareness** – This is a program required by law and Public Service Commission regulations to inform the public about the gas system safety

**Contract Labor** – Quarterly meter testing, leak survey, cathodic protection, and other inspections required to maintain the gas system.

### Supplies & Materials Costs

**General Supplies and Materials** – Costs for small fittings, riser pipe and regulators, meters, leak soap, small hardware items, and other supplies used by the gas department.

**Electricity** – Cost of power to operate the gas system from Georgia Power and Walton EMC.

**Gasoline/Diesel** – Costs for fuel for department vehicles.

**Gas Purchased for Resale** – Cost of purchasing Natural Gas from Municipal Gas Authority of Georgia for resale to our customer.

**Other Supplies** – Cost of shops towels and other supplies used by the gas department.

**Uniforms** – Yearly Costs for supplying new uniforms for four employees

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4700 - Gas</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	156,587	164,244	162,057	137,156	167,708
511300	Salary Overtime	9,720	8,427	8,000	6,939	11,879
512100	Group Insurance	24,683	28,845	25,364	19,922	26,458
512190	Benefit Dollars	7,458	10,049	9,600	8,227	9,600
512200	Social Security- Fica	10,241	10,518	9,924	8,929	11,051
512300	Medicare	2,395	2,459	2,321	2,088	2,585
512400	Retirement Contributions	4,542	1,868	10,276	7,161	6,889
512700	Workers' Compensation	3,575	4,716	4,180	4,513	4,264
<b>Personnel Costs Total</b>		<b>219,200</b>	<b>231,128</b>	<b>231,722</b>	<b>194,935</b>	<b>240,434</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	25,000	16,333	14,000	7,333	10,200
521203	Engineering	540	-	5,100	1,160	5,100
521302	Software/Hardware Support	8,483	26,606	28,000	23,656	28,915
522201	Repairs & Maintenance Building	-	2,066	3,060	636	3,121
522202	Repairs & Maintenance Equipment	6,218	8,268	7,650	6,315	7,803
523100	Property & Liability Insurance	9,735	7,720	12,318	3,446	13,180
523201	Telephone	1,908	1,961	2,020	858	2,060
523202	Postage	13,732	12,081	13,260	11,726	13,525
523204	Cell Phones	3,368	2,829	3,672	2,075	3,745
523300	Advertising	66	-	400	10	408
523500	Travel	586	1,700	3,060	903	3,121
523600	Dues & Fees	7,927	3,786	2,856	3,385	2,913
523700	Education & Training	4,165	4,289	4,100	4,384	4,182
523840	Public Awareness	158	35	3,000	25	3,060
523850	Contractual Services	-	18,971	16,000	14,636	16,320
523851	Contract Labor	17,597	15,250	19,380	395	19,768
<b>Contractual Services Total</b>		<b>99,483</b>	<b>121,895</b>	<b>137,876</b>	<b>80,945</b>	<b>137,422</b>
<b>Supplies &amp; Material Cost</b>						
531100	General Supplies And Materials	39,844	30,766	40,000	23,653	42,241
531107	Corona Prevention Supplies	-	-	-	-	-
531230	Electricity	592	573	1,127	461	1,150
531270	Gas And Diesel	8,150	9,310	6,538	4,453	6,669
531520	Gas Purchased For Resale	2,014,027	2,412,584	2,342,712	1,362,652	2,053,606
531524	Gas Rebates	-	-	-	-	-
531600	Small Equipment (<\$500)	-	-	5,000	1,725	5,100
531700	Other Supplies	1,398	804	1,591	1,933	1,591
531701	Uniforms	2,048	950	2,601	862	2,653
534100	Capital Outlay - Ng Fueling Station	-	-	-	-	-
<b>Supplies &amp; Material Cost Total</b>		<b>2,066,058</b>	<b>2,454,988</b>	<b>2,399,569</b>	<b>1,395,740</b>	<b>2,113,010</b>

**Capital Outlays****Capital Project Construction Costs****Contingency**

**HRA** - A health reimbursement account established to pay the second \$1500 of an employee's deductible under the health insurance plan. The employee is responsible for the first \$1500 of the deductible. The balance in the HRA account is owned by the City and unused funds roll forward into the following year's HRA. The establishment of this HRA was part of the City restructuring of the health insurance plan to reduce costs without reducing employee benefits.

**Transfers**

**Transfer to General Funds** – Payment in lieu of taxes (PILOT) are transferred from the enterprise funds to the General Fund to a share of general administrative expenses to these utilities. As provided in the Financial Policies, these PILOT payments are based upon a percentage of revenues from the enterprise utility funds.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4700 - Gas Operations</b>						
<b>Capital Outlays</b>						
541400	Capital Outlay - Utility Bypass Relocation	-	-	-	-	-
542100	Capital Outlay-Machinery & Equipment	-	-	7,000	-	-
542200	Capital Outlay - Vehicles	-	-	5,000	4,587	-
542500	Capital Outlay - Cip	8,857	35,306	285,018	199,964	320,132
<b>Capital Outlays Total</b>		<b>8,857</b>	<b>35,306</b>	<b>297,018</b>	<b>204,551</b>	<b>320,132</b>
<b>Depreciation &amp; Amortization</b>						
561000	Depreciation	104,796	120,573	-	-	-
<b>Depreciation &amp; Amortization Total</b>		<b>104,796</b>	<b>120,573</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Costs</b>						
574000	Bad Debts	8,225	6,197	-	-	-
<b>Other Costs Total</b>		<b>8,225</b>	<b>6,197</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gas Total</b>		<b>2,506,618</b>	<b>2,970,086</b>	<b>3,066,185</b>	<b>1,876,170</b>	<b>2,810,997</b>
<b>Dept 9000 - Other Financing Uses</b>						
<b>Contingency</b>						
573000	HRA	-	2,129	3,000	378	3,000
579000	Contingency	-	-	-	-	-
<b>Contingency Total</b>		<b>-</b>	<b>2,129</b>	<b>3,000</b>	<b>378</b>	<b>3,000</b>
<b>Transfers</b>						
611002	Transfer To Water Fund	-	-	-	-	-
611003	Transfer To General Fund	757,090	922,323	941,218	768,603	945,381
<b>Transfers Total</b>		<b>757,090</b>	<b>922,323</b>	<b>941,218</b>	<b>768,603</b>	<b>945,381</b>
<b>Other Financing Uses Total</b>		<b>757,090</b>	<b>924,452</b>	<b>944,218</b>	<b>768,981</b>	<b>948,381</b>
<b>Total Gas Expenditures</b>		<b>3,263,708</b>	<b>3,894,538</b>	<b>4,010,403</b>	<b>2,645,151</b>	<b>3,759,378</b>



# **Solid Waste Fund**

## Revenue Solid Waste

The City contracts with Advanced Disposal for garbage collection and recycling services. The City continues to handle billing and citizen contacts about the service.

### Franchise Fees

**Garbage Franchise Fees** – Fees paid by the contractor for the right to operate within the City of Social Circle. The amount is five per cent (5%) of revenue derived from their operations within the City.

### Charges for Services

**Garbage Collection Charges** – Fees collected by the city for removal of garbage and recycling. As of April 1, 2020, there were 1790 garbage collection customers. The current fee is \$15.60 per standard container, with a senior rate of \$13.53. A rate increase of 5% is proposed, or \$15.99 for standard containers, with a senior rate of \$14.21.

**Penalties Trash** – These are charges customers pay when they are late on, or fail to pay, their garbage bills.

### Revenue Other Sources

**Interest Revenue** - Money derived from the investment of cash that is not being used for current operating expenses.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>540 - Solid Waste</b>						
<b>Franchise Fees</b>						
311790	Garbage Franchise Fee	13,804	15,355	13,000	10,067	13,650
<b>Franchise Fees Total</b>		<b>13,804</b>	<b>15,355</b>	<b>13,000</b>	<b>10,067</b>	<b>13,650</b>
<b>Charges for Services</b>						
344110	Garbage Collection Charges	302,905	315,035	318,362	271,220	335,000
344490	Penalties-Trash	10,752	11,105	10,000	8,166	10,500
<b>Charges for Services Total</b>		<b>313,657</b>	<b>326,140</b>	<b>328,362</b>	<b>279,386</b>	<b>345,500</b>
<b>Revenues Other Sources</b>						
361000	Interest Revenue	3	3	-	3	3
389001	Other Revenue	20	112	-	-	-
389006	Bad Debt Collection	-	-	-	-	-
<b>Revenues Other Sources Total</b>		<b>23</b>	<b>115</b>	<b>-</b>	<b>3</b>	<b>3</b>
<b>Solid Waste Total</b>		<b>327,484</b>	<b>341,610</b>	<b>341,362</b>	<b>289,455</b>	<b>359,153</b>

## Solid Waste

The City contracts with Advanced Disposal for garbage collection and recycling services. The City continues to handle billing and handle citizen contacts about the service.

### Contractual Services

**Disposal** – These are the contract costs with Advanced Disposal for the collection and removal of solid waste. Recycling costs are included in this contract.

**Landfill Trash** – This is the cost of disposal of debris collected by City staff and transportation to the landfill.

### Contingency

#### Contingency

### Transfers

**Transfer to General Fund** – These funds are used in the General Fund for community clean-up and road maintenance due to the heavy trucks on the streets and roads.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4520 - Solid Waste and Recycling</b>						
<b>Contractual Services</b>						
522110	Disposal	275,870	287,619	291,618	225,473	312,089
522111	Landfill Trash	2,949	1,053	5,000	2,178	3,000
523100	Insurance Liability	-	519	-	-	-
<b>Contractual Services Total</b>		<b>278,819</b>	<b>289,191</b>	<b>296,618</b>	<b>227,651</b>	<b>315,089</b>
<b>Supplies &amp; Materials</b>						
531100	General Supplies And Materials	-	340	-	103	-
<b>Supplies &amp; Materials Total</b>		<b>-</b>	<b>340</b>	<b>-</b>	<b>103</b>	<b>-</b>
<b>Other Costs</b>						
574000	Bad Debts	7,270	10,489	-	-	-
<b>Other Costs Total</b>		<b>7,270</b>	<b>10,489</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Solid Waste and Recycling Total</b>		<b>286,090</b>	<b>300,020</b>	<b>296,618</b>	<b>227,754</b>	<b>315,089</b>
<b>Dept 9000 - Other Financing Uses</b>						
<b>Contingency</b>						
579000	Contingency	-	-	12,589	-	11,105
<b>Contingency Total</b>		<b>-</b>	<b>-</b>	<b>12,589</b>	<b>-</b>	<b>11,105</b>
<b>Transfers</b>						
611003	Transfer To General Fund	35,753	31,524	32,155	26,796	32,959
<b>Transfers Total</b>		<b>35,753</b>	<b>31,524</b>	<b>32,155</b>	<b>26,796</b>	<b>32,959</b>
<b>Other Financing Uses Total</b>		<b>35,753</b>	<b>31,524</b>	<b>44,744</b>	<b>26,796</b>	<b>44,064</b>
<b>Total Solid Waste Expenditures</b>		<b>321,843</b>	<b>331,544</b>	<b>341,362</b>	<b>254,550</b>	<b>359,153</b>
<b>Revenues over (under) Expenditures</b>		<b>5,642</b>	<b>10,066</b>	<b>-</b>	<b>34,905</b>	<b>-</b>



# Other Funds

## Confiscations

Occasionally the Police Department makes certain arrests where they confiscate money and property which is eventually forfeited to the City. In addition, the Social Circle Police Department is participating with the DEA Task Force in Atlanta. Funds derived from these confiscations must be used to support police activities and equipment, but not for normal operating costs.

### Revenue

**Cash Confiscations** – Monies derived from confiscations by the Police Department and our association with the DEA Task Force in Atlanta.

**Interest Income** – Interest earned on the balance in the Confiscations account.

### Expenses

**Capital Outlays** - Due to our participation in the DEA task Force in Atlanta, the Department is expected to receive Federal Confiscations funds in the coming year. The funds will be used for Capital Improvements within the Police Department to include police car replacement, capital equipment needs and building repairs.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>210 - Confiscations</b>						
<b>Revenue Other Sources</b>						
351320	Cash Confiscation	(1,616)	2,220	-	-	-
351321	Cash Confiscations - Federal Funds	(211,571)	(110,923)	(60,000)	(26,909)	61,500
<b>Revenue Other Sources Total</b>		<b>(213,187)</b>	<b>(108,703)</b>	<b>(60,000)</b>	<b>(26,909)</b>	<b>61,500</b>
<b>Interest Income</b>						
361000	Interest Revenue	(17)	(22)	-	(11)	-
<b>Interest Income Total</b>		<b>(17)</b>	<b>(22)</b>	<b>-</b>	<b>(11)</b>	<b>-</b>
<b>Miscellaneous Revenue</b>						
389001	Other Revenue	(2,220)	-	-	-	-
<b>Miscellaneous Revenue Total</b>		<b>(2,220)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Confiscations Revenue Total</b>		<b>215,424</b>	<b>108,725</b>	<b>60,000</b>	<b>38,074</b>	<b>61,500</b>
<b>Dept 3290 - Confiscations</b>						
<b>Contractual Services</b>						
523500	Travel	-	4,250	-	-	-
523850	Contractual Services	155	2,420	-	1,200	-
<b>Contractual Services Total</b>		<b>155</b>	<b>6,670</b>	<b>-</b>	<b>1,200</b>	<b>-</b>
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	2,663	5,973	-	1,700	-
<b>Supplies &amp; Materials Total</b>		<b>2,663</b>	<b>5,973</b>	<b>-</b>	<b>1,700</b>	<b>-</b>
<b>Capital Outlays Costs</b>						
542200	Capital Outlay Equip	54,243	63,291	-	-	-
542300	Capital Outlay Cars	101,014	46,959	60,000	-	61,500
542400	Capital Outlay Buidling Impr	-	-	-	-	-
549999	Capital Outlay Under Cap Limit	-	-	-	-	-
<b>Capital Outlays Costs Total</b>		<b>155,257</b>	<b>110,250</b>	<b>60,000</b>	<b>-</b>	<b>61,500</b>
<b>Confiscations Total</b>		<b>158,075</b>	<b>122,893</b>	<b>60,000</b>	<b>2,900</b>	<b>61,500</b>
<b>Total Confiscation Expenditures</b>		<b>158,075</b>	<b>122,893</b>	<b>60,000</b>	<b>2,900</b>	<b>61,500</b>
<b>Revenues over (under) Expenditures</b>		<b>57,349</b>	<b>(14,168)</b>	<b>-</b>	<b>35,174</b>	<b>-</b>

## SPLOST

A special-purpose local-option sales tax (SPLOST) is a financing method for funding capital outlay projects in Georgia. It is an optional 1% sales tax levied by any county to fund the building of parks, schools, roads, and other public facilities. The revenue generated cannot be used towards operating expenses or most maintenance projects. Cities within a county reach an agreement on the sharing of these revenues prior to adding a SPLOST plan to the ballot. The current SPLOST was approved by the voters in 2018 and effective January 2019 for five years.

## 2012-2018 SPLOST Projects

Use of Funds	Allocation	Projects	Expended	Remaining
Transportation	\$850,000	Detention. Pond	\$97,024	
		Willow Springs. Paving	\$74,343	
		TEA SW Match	\$103,857	
		W Hightower SW	\$314,092	
		LMIG Match	\$116,418	
		Alcova Roundabout & S/W	\$113,116	
		Fairplay Culvert	\$ 31,150	
Water & Sewer	\$500,000	Large Water Meters	\$ 50,103	
		ADF Lift Station	\$ 317,151	
		WWTP & SCADA	\$ 72,736	
		Water Treatment Plant Rehab.	\$ 60,010	
Public Safety	\$1,000,000	Fire Station	\$918,450	
		Police	\$ 81,550	
Recreation	\$250,000	Playground	\$ 50,996	
		E. Hightower Trail/Sidewalk (TAP Grant Match)		\$149,004
		Friendship Park	\$ 50,000	
Library	\$500,000	Library Expansion	\$ 500,000	

## 2019-2025 SPLOST Projects

Use of Funds	Allocation	Projects	Expended or Committed (thru FY 19/20)	Remaining
Transportation	\$1,000,000	LMIG Match	\$30,000	\$479,030
		Traffic Signal Downtown	\$390,971	
		N. Cherokee Streetlights	\$50,000	
		S/W TAP Grant Match	\$50,000	
Public Safety	\$ 385,000	Replace Scott Air Packs	\$210,000	\$175,000
Building Upgrades	\$ 250,000			\$250,000
Parks & Recreation	\$ 100,000			\$100,000
Water & Sewer Infrastructure	\$ 1,160,868			\$1,160,868
<b>Total</b>	<b>\$ 2, 895,868</b>		<b>\$730,970</b>	<b>\$2,164,898</b>

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>320 - SPLOST</b>						
<b>Revenue Other Sources</b>						
337102	Splost 2013	548,143	329,303	-	-	-
337103	Splost 2019	-	172,403	640,000	445,901	550,000
<b>Revenue Other Sources Total</b>		<b>548,143</b>	<b>501,706</b>	<b>640,000</b>	<b>445,901</b>	<b>550,000</b>
<b>Transfers In</b>						
391201	Use Of Fund Balance Reserves	-	-	173,021	-	-
<b>Transfers In Total</b>		<b>-</b>	<b>-</b>	<b>173,021</b>	<b>-</b>	<b>-</b>
<b>Interest Income</b>						
361000	Interest Revenue	327	248	-	295	250
<b>Interest Income Total</b>		<b>327</b>	<b>248</b>	<b>-</b>	<b>295</b>	<b>250</b>
<b>Miscellaneous Revenue</b>						
389001	Other Revenue	-	-	-	484	-
<b>Miscellaneous Revenue Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>484</b>	<b>-</b>
<b>SPLOST Revenue Total</b>		<b>548,470</b>	<b>501,954</b>	<b>813,021</b>	<b>446,680</b>	<b>550,250</b>

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4980 - SPLOST 2013</b>						
<b>Contractual Services</b>						
521203	2013 Splost Adf Lift Station	-	-	-	-	-
521204	Splost 2013 Willow Springs Church Road Pa	-	-	-	-	-
521205	Splost 2013 City Hall Detention Pond	-	-	-	-	-
521206	Splost - Sidewalk W Hightower Trail	-	-	-	-	-
521207	Industrial Water Meter Replacement Project	-	-	-	-	-
521208	2013 Splost Fire Station	-	-	-	-	-
521209	2013 Splost Police It Equipment	-	-	-	-	-
521210	Splost Downtown Sidewalk Project	31,884	-	-	-	-
521211	2013 Splost Fire Station Furnishings	-	-	-	-	-
521212	Alcova Roundabout	101,238	-	-	-	-
521213	Playground	49,996	-	-	-	-
521214	Fairplay Drive Paving	-	-	-	-	-
521215	W Hightower Paving	-	-	-	-	-
521217	Replace Conduit Wwtp Basin	50,450	-	-	-	-
521218	Upgrade Pumps & Impellers Ww	-	-	-	-	-
521219	Replace Alt Valves For Press	-	-	-	-	-
521220	East Hightower Bride Sw	-	-	-	-	149,004
521221	Police Department	5,540	-	-	-	-
521222	Vfd & Surge Valve	60,010	-	-	-	-
521223	Fairplay Culvert Project	31,150	-	-	-	-
521224	Trail Project	-	-	-	-	-
521225	Library Expansion Project	-	500,000	-	-	-
521227	Poplar Street Drainage Improvements	-	-	-	-	-
521228	2013 Splost Wwtp Radios	-	-	13,736	9,316	-
521229	2013 Splost Lmig Splost Paving Match	-	-	18,315	14,113	-
523600	Dues & Fees	-	-	-	-	-
<b>Contractual Services Total</b>		<b>330,268</b>	<b>500,000</b>	<b>32,051</b>	<b>23,429</b>	<b>149,004</b>
<b>SPLOST 2013 Total</b>		<b>330,268</b>	<b>500,000</b>	<b>82,051</b>	<b>23,429</b>	<b>149,004</b>

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>Dept 4981 - SPLOST 2019</b>						
<b>Contractual Services</b>						
521206	2019 Splost - Sidewalk Rehabilitation	-	-	-	-	45,000
521209	2019 Splost - Police Car Replacement	-	-	-	-	70,000
521229	2019 Lmig Paving Match	-	-	30,000	30,000	32,000
521230	2019 Splost Traffic Signal & Curb Returns	-	-	390,970	44,336	-
521231	2019 Splost N. Cherokee S/W (Tap Grant Match)	-	-	50,000	31,653	149,030
521233	2019 Splost N. Cherokee Streetlights (Tea Grant)	-	-	50,000	-	40,000
521234	2019 Splost Replace Scott Air Packs	-	-	210,000	209,993	-
521235	2019 Splost - City Hall Building Improvements	-	-	-	-	30,000
521236	2019 Splost - Pw Pole Barn	-	-	-	-	35,000
<b>Contractual Services Total</b>		-	-	<b>730,970</b>	<b>315,982</b>	<b>401,030</b>
<b>SPLOST 2019 Total</b>		-	-	<b>730,970</b>	<b>315,982</b>	<b>401,030</b>
<b>Dept 9000 - Other Financing Uses</b>						
<b>Contingency</b>						
579000	Contingency	-	-	-	-	216
<b>Contingency Total</b>		-	-	-	-	<b>216</b>
<b>Other Financing Uses Total</b>		-	-	-	-	<b>216</b>
<b>Total SPLOST Expenditures</b>		<b>330,268</b>	<b>500,000</b>	<b>813,021</b>	<b>339,411</b>	<b>550,250</b>
<b>Revenues over (under) Expenditures</b>		<b>218,202</b>	<b>1,954</b>	<b>-</b>	<b>107,269</b>	<b>-</b>

**Stanton Trust**

The Walthour Fund was left to the City in Trust for use at the Stanton Memorial Library. Only the income from assets of the Trust can be used for support of the Library. The original principle amount of \$350,000 must be kept intact. The funds cannot be used for operations.

**Revenue**

**Interest Income** - This is an amount earned on the base amount in the account. The funds are invested in a Georgia Fund 1 account.

**Expense**

**Transfer** - All interest earned will be transferred to the Stanton Trust Checking account which is booked in the General Fund.

Account	Description	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 YTD Activity (Jul-Apr)	2020-2021 Adopted Budget
<b>790 - Stanton Trust</b>						
<b>Interest Income</b>						
361000	Interest Revenue	4,748	7,502	4,000	5,847	6,000
362000	Securities	-	-	-	-	-
363000	Realized Gain Or Loss On Investment	6,197	-	-	-	-
<b>Interest Income Total</b>		<b>10,945</b>	<b>7,502</b>	<b>4,000</b>	<b>5,847</b>	<b>6,000</b>
<b>Stanton Trust Revenues Total</b>		<b>10,945</b>	<b>7,502</b>	<b>4,000</b>	<b>5,847</b>	<b>6,000</b>
<b>Dept 6500 - Stanton Trust</b>						
<b>Contractual Services</b>						
523600	Dues & Fees	-	-	-	-	-
<b>Contractual Services Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>						
611000	Operating Transfer Out-General	-	-	-	-	4,000
611001	Transfer To Stanton Trust Account	-	-	4,000	-	2,000
<b>Transfers Total</b>		<b>-</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>2,000</b>
<b>Total Stanton Trust Expenditures</b>		<b>-</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>6,000</b>
<b>Revenues over (under) Expenditures</b>		<b>10,945</b>	<b>7,502</b>	<b>-</b>	<b>5,847</b>	<b>-</b>

# **Supplemental Information**

## Employee Positions by Department

FTE Employee Positions by Department		FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget
<b>Management</b>						
	City Manager	1	1	1	1	1
	City Clerk	1	1	1	1	1
		2	2	2	2	2
<b>Administration</b>						
	Director of Administration and Finance				1	1
	Deputy City Clerk	1	1	1	1	1
	Municipal Court Clerk	1	1	1	1	1
	Customer Service Representatives	2	2	1	1	1
	Accounting /Payroll Technician	1	1	1	1	1
	Utility Billing Clerk	0	1	0	0	0
	Administrative Assistant	1	0	0	0	0
	Transit/IT Specialist	0	0	0.67	0.67	0.67
	<b>SUBTOTAL</b>	<b>6</b>	<b>6</b>	<b>4.67</b>	<b>5.67</b>	<b>5.67</b>
<b>Police Department</b>						
	Chief	1	1	1	1	1
	Asst. Chief	0	0	0	0	0
	Lieutenant	1	1	1	1	1
	Sergeant	3	3	3	3	4
	Police Officer	9	9	10	10	10
	School Resource Officer	0	0	0	0	2
	Administrative Assistant	1	1	1	0	0
	TAC& Office Manager	0	0	0	1	1
	Part Time	0	1	0	0	0
	<b>SUBTOTAL</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>19</b>
<b>Fire Department</b>						
	Chief	1	1	1	1	1
	Deputy Chief	1	1	1	1	1
	Lieutenant	3	3	3	3	3
	Sergeants	1	0	0	0	0
	Firefighter	5	7	9	9	10
	Part Time Firefighter	3.75	3.75	2.25	2.25	1
	Paid Volunteers	10	10	3		
	<b>*(Subtotal excludes Paid Volunteers)</b>					
	<b>SUBTOTAL</b>	<b>14.75</b>	<b>15.75</b>	<b>16.25</b>	<b>16.25</b>	<b>16</b>
<b>Cemetery</b>						
	Lead Maintenance Worker	1	1	1	1	1
	Cemetery Worker	1	1	1	0	1
	Seasonal Cemetery Worker	0	0	0	1.5	0
	<b>SUBTOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2.5</b>	<b>2</b>
<b>Street Department</b>						
	Streets Foreman	1	1	1	1	1
	Crew Leader	1	1	1	1	1
	Maintenance Worker	5	5	3	3	3
	Seasonal Maintenance Worker	0	0	1.5	1.5	1.5
	<b>SUBTOTAL</b>	<b>7</b>	<b>7</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>
<b>Transportation Department</b>						
	Transit/IT Specialist	0	0	0.33	0.33	0.33
	Van Driver	1	1	1	1	1
	Part Time Van Driver	0.5	0.5	0.5	0.5	0.5
	Part Time Dispatchers	0	1	1	1	1
	<b>SUBTOTAL</b>	<b>1.5</b>	<b>2.5</b>	<b>2.83</b>	<b>2.83</b>	<b>2.83</b>

FTE Employee Positions by Department	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget
<b>Mainstreet</b>					
<b>Executive Director</b>	1	1	1	1	0.75
<b>Water Treatment Plant</b>					
PW & Water Resources Director	0	0	1	1	1
Water Plant Superintendent	1	1	0		
Senior Water Plant Operator	1	1	1	1	1
Water Plant Operator	1	2	3	3	3
Water Plant Operator Trainee	1	0	0	0	0
<b>SUBTOTAL</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Wastewater Treatment Plant</b>					
Wastewater Plant Superintendent	1	1	1	1	1
Wastewater Plant Operator	1.5	1.5	2	2	2
Wastewater Plant Trainee	1	1	0	0	0
Wastewater Plant Mechanic	1	0	0	0	0
Regulatory/Compliance Specialist			0.5	0.5	0.5
<b>SUBTOTAL</b>	<b>4.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>
<b>Water Distribution</b>					
Water Distribution Supervisor				1	1
Senior Water Distribution Technician	1	1	1	1	1
Water Distribution Technician	1	1	1	1	1
Utility Technician	0	0	1		
Utility Billing Clerk	0	0	1	1	1
Meter Reader	0.5	0.5	0.5	0.5	0.5
<b>SUBTOTAL</b>	<b>2.5</b>	<b>2.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>
<b>Gas Operations</b>					
Utilities Director	1	1	0	0	0
Gas Supervisor	1	1	1	1	1
Gas Distribution Technician	2	2	2	2	2
Regulatory/Compliance Specialist	0	0	0.5	0.5	0.5
Meter Reader	0.5	0.5	0.5	0.5	0.5
<b>SUBTOTAL</b>	<b>4.5</b>	<b>4.5</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Total Employees</b>	<b>64.75</b>	<b>66.75</b>	<b>68.25</b>	<b>69.75</b>	<b>71.75</b>

## Schedule of Fees

### 2019-2020

#### **City Taxes**

Millage Rate	7.90
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#### **Alcohol Sales Permits**

Malt beverage & wine (retail)	\$	500.00
Beer & wine pouring license	\$	500.00
Beer, wine & distilled spirits pouring license	\$	500.00 + advertising costs

#### **Licenses and Permits**

Business license	\$	100.00 + \$10 for each employee/yr
Yard sale permit (four per year)		no fee
Assembly, parades & sp. Events	\$	10.00
Signs (not requiring a building permit)	\$	5.00

#### **Zoning Administration Fee (In addition to building permit fee)**

New construction	\$	100.00
Existing Buildings	\$	75.00
Remodel & Miscellaneous (includes signs)	\$	50.00
Electrical, HVAC, plumbing	\$	25.00

#### **Plan Review Fees**

New Single-Family Residential Review	Additional 50% of permit fee
Residential renovations/ additions	Additional 50% of permit fee
All Commercial/Industrial Plan Reviews	Additional 50% of permit fee

**Permit Fees****Total Valuation\***

\$1,000.00 and Less  
\$1,001.00 to \$50,000

\$50,001.00 to \$100,000.00

\$100,001.00 to \$500,000.00

\$500,001.00 and up

**Fee**

Minimum fee of \$100  
\$15 for first \$1,000 plus \$5 for each additional thousand or fraction thereof, to and including \$50,000.00, minimum fee of \$100  
\$260.00 for the first \$50,000.00 plus \$4.00 for each additional thousand or fraction thereof, to and including \$100,000.00  
\$460.00 for the first \$100,000.00 plus \$3.00 for each additional thousand or fraction thereof, to and including \$500,000.00  
\$1,660.00 for the first \$500,000.00 plus \$2.00 for each additional thousand or fraction thereof

*\*Building Valuation is based on the current Building Valuation Data from the International Code Council as recommended by the Georgia Department of Community Affairs. Building Valuation Data can be found at [iccsafe.org](http://iccsafe.org).*

**Certificate of Occupancy or Completion (C/O or C/C)**

New single family detached, condo, or townhome	\$	100.00
New Commercial	\$	100.00
New or renovated commercial tenant space	\$	100.00

**Trade Permits (Mechanical, Electrical, Plumbing)**

Permit Fee		Use permit fee table- minimum \$75 (calculated by building official)
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**Signs Requiring a Building Permit**

Banner/ Window / Temporary	\$	75.00
Wall mounted	\$	100.00
Monument/ Free Standing	\$	200.00

**Demolition**

Single family residential house	\$	150.00
Commercial building	\$	150.00

**Permit Extensions**

Subsequent extension	\$	100.00/ 3 months
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**Re-Inspections**

For each added trip	\$	75.00
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**Other**

Transfer of Permit/change of contractor	\$	100.00
Structure move/relocate	\$	300.00
Siding or Deck Repair/ Replacement	\$	100.00
Fence Permit	\$	150.00
Inspections outside of normal business hours	\$	125.00 per hour (\$250 minimum)
Replacement of permits, CO's, etc.	\$	25.00
Inground Pool (includes electrical and fence)	\$	300.00
Aboveground Swimming Pool (Includes electrical):	\$	100.00
Elevated Pool Deck with Barrier:	\$	100.00

*Permit not required for above ground pools less than 2 feet deep or Seasonal temporary above ground pools 44" or less in height with no fence, no deck, and no permanent power.*

Fee for work done without a permit		200% of original permit fee
Temporary Construction Trailer (not including electric permit)	\$	100.00

**Planning Applications**

Rezone	\$	150.00
Variance	\$	150.00
Conditional use	\$	150.00
Development permit	\$	700.00(minimum) + engineering review cost
Land Disturbance Fee	\$	90.00 (per lot)

**Fire Department****Plan Review**

Site Plan	\$	100.00
Building < 5000 Sq. Ft. 50%,80%, and 100% with 1 follow up for non-compliance	\$	100.00
Building > 5000 Sq. Ft. 50%,80%, and 100% with 1 follow up for non-compliance	\$	0.03 per sq. ft.
2 <sup>nd</sup> Re Inspection	\$	50.00
3 <sup>rd</sup> Re Inspection and any additional Inspections	\$	100.00
Fire Alarm < 10,000 sq. ft.	\$	150.00
> 10,000 sq. ft.	\$	200.00
Fire Sprinkler <5000 sq. ft.	\$	100.00
> 5000 sq. ft.	\$	150.00
Hood Extinguishing Systems	\$	100.00
Paint Booth Suppression Systems	\$	100.00

**Inspections**

Annual		No Charge
1 <sup>st</sup> Follow Up		No Charge
2 <sup>nd</sup> Follow Up	\$	50.00
3 <sup>rd</sup> Follow Up and any additional follow ups	\$	75.00
After Hours	\$	30.00 per hour/ 2-hour min.
Tank Installation/Removal	\$	100.00
Change of Occupancy (New Tenant/Business License)	\$	150.00
Certificate of Occupancy	\$	150.00
Certificate of Occupancy (Replacement Copy)	\$	25.00
Fire Watch	\$	50.00 per hour/per person
	\$	150.00 per hour/Apparatus

**Permits****Operational Permits Required (IFC2012 [A] Section 105.6)**

Hazardous Materials Storage/Use (2012 IFC 105.6.20)	\$	100.00
Explosives (2012 IFC 105.6.14)	\$	100.00
Construction Burning (30 Days 2012 IFC 105.6.30)	\$	100.00
Tent Permit (up to 30 days) (2012 IFC 105.6.43)	\$	50.00

**Reports**

Incident Reports	\$	5.00 per copy
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**Public Safety**

Golf cart registration	\$	12.00 (5 years)
Criminal history	\$	20.00
Alcohol serving permit	\$	20.00
Record restriction	\$	25.00
Incident & accident report		no charge if you are the involved party of the incident. Third party requests fall under the GA Open Records Act.
Finger printing (non-criminal)	\$	41.00
Off-duty officer	\$	35.00 / hour

**Cemetery**

Cemetery lots	\$	800.00	(living inside city limits)
	\$	2000.00	(living outside city limits)
Cremorium spaces	\$	700.00	(per niche living inside city limits)
	\$	1750.00	(per niche living outside city limits)
Burial Permit Fee	\$	5.00	Open Grave
	\$	75.00	Administration (Marker Fee)
Exhumation Permit Fee	\$	5.00	Open Grave
	\$	75.00	Administration (Marker Fee)

**Transit Fees**

Local trip one way	\$	1.00
Monroe or Covington trip round trip	\$	5.00

**Miscellaneous Fees**

Credit card convenience fee	\$	2.95% - \$2 minimum
Fax	\$	2.50
Copies	\$	0.25 each
Large map copies	\$	50.00 each
Medium map copies	\$	35.00 each
Return check fee	\$	25.00

**Utilities Fees**

Utility Permit Fee (for work within the City Right of Ways)	\$	50.00	(No more than 1000 If per permit)
<b>Gas</b>			
Gas deposit	\$	200.00	
Gas tap	\$	200.00	(low pressure, inside city limits –Can zero out with 3 gas appliances)
	\$	1750.00	(High Pressure)
Gas excessive flow valve	\$	275.00	(includes installation)
Gas admin/reconnect fee	\$	20.00	
Gas rate			
Residential	\$	4.90	meter fee per month
	\$	3.58	MCF Distribution Rate* plus Market Wholesale Rate*
Commercial	\$	9.10	meter Fee per month
	\$	3.58	MCF Distribution Rate* plus Market Wholesale Rate*
Industrial	\$	38.65	meter Fee per month
	\$	3.21	MCF Distribution Rate * plus Market Wholesale Rate*
Large Industrial	\$	281.65	meter fee per month
	\$	2.112	MCF Distribution Rate* plus Market Wholesale Rate*
Very Large Industrial	\$	1615.40	meter fee per month
	\$	1.8574	MCF Distribution Rate* plus Market Wholesale Rate*

\* Market Rate varies monthly and is charged by the City’s provider, MGAG

**Water**

Water deposit	\$	100.00	
Portable water meter deposit	\$	1200.00	
Water admin/reconnect fee	\$	20.00	
Hydrant hook-up fee	\$	100.00	(water usage rate same as inside city rate)
Water tap	\$	300.00	
Irrigation meter tap	\$	300.00	
Water capital cost recovery	\$	4000.00	(5/8" meter) (fees for larger meters calculated on request)
Tanker w/ Back-Flow			
Plant hookup fee	\$	50.00	(water usage rate same as inside city rate)
Water rate (inside city limits)			
0 – 2,000 gallons	\$	20.91	
each additional 1,000 gallons	\$	10.25	
Water rate (outside city limits)			
0 – 2,000 gallons	\$	31.37	
each additional 1,000 gallons	\$	15.36	

**Sewer**

Sewer tap			calculated based on pipe size
Sewer capital cost recovery	\$	4,500.00	(5/8" meter) (fees for larger meters calculated on request)
Sewer rate (inside city limits)			
0 – 2,000 gallons	\$	20.39	
each additional 1,000 gallons	\$	8.39	
Sewer rate (outside city limits)			
0 – 2,000 gallons	\$	30.63	
each additional 1,000 gallons	\$	12.60	

**Garbage/Trash Rates**

Sanitation fee	\$	15.60 per month per cart
Seniors discount w/application	\$	13.53 per month per cart
Trash overflow	\$	35.00 per load
Limbs and leaves overflow	\$	35.00 per load
Special pickup	\$	35.00 per load

## Glossary

**Accrual Basis:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Appropriation:** An authorization granted by Council to a specified unit of the City government to fund expenditures and to incur obligations for specific purposes. It is limited in amount and as to the time when it may be spent, usually expiring at the end of the fiscal year.

**Assessment:** The official valuation of property by the county tax assessors at 100 percent of the market value.

**Assessment Ratio:** The ratio which an assessed value of a taxed item bears to market value of that item. In the City of Social Circle, real estate is assessed every four years by Walton County assessors at 100 percent of market value.

**Assets:** Resources which have monetary value, owned or held by a government

**Balanced Budget:** a situation in financial planning or the budgeting process where total revenues are equal to or greater than total expenses.

**Beginning Balance:** Unexpended funds from the previous fiscal year, which may be used to fund payments, during the current fiscal year. This is also referred to as a carry-over balance.

**Benefits:** The benefit expenditures included in the budget are the City's share of an employee's benefits. Benefits provided by the City of Social Circle include: FICA and Medicare taxes (Social Security), health and dental insurance, life insurance, retirement, unemployment insurance, and worker's compensation insurance.

**Bond:** A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. General Obligation Bonds are debt approved by City Council to which the full faith and credit of the City are pledged. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds.

**Budget:** A plan for the acquisition and allocation of resources to accomplish specific purposes. The term may be used to describe special purpose fiscal plans or parts of a fiscal plan, such as "the budget of the Police Department or Capital Budget" or may relate to a fiscal plan for an entire jurisdiction, such as "the budget of the City of Social Circle."

**CID:** Criminal Investigation Division, Police Department

**CIP:** Capital Improvement Program

**Calendar Year:** Twelve months beginning January 1 and ending December 31.

**Capital Assets:** assets of a long-term character (beyond the current year) that are intended to continue to be held or used, such as land, buildings, vehicles, machinery, furniture, and other equipment. Defined as an item that individually cost \$5000 or more with a life expectancy of more than 2 years but less than 5 years.

**Capital Expenditures:** money spent by an organization on acquiring or maintaining fixed assets, such as land, buildings, and equipment. For the City this is an item with an expected useful life of 5 years or more and an estimated total cost of \$25,000 or more.

**Capital Outlay:** Capital assets, such as automobiles, machinery, furniture, equipment, etc., which have a life expectancy of more than one year and a value of at least five thousand dollars. Capital outlay also includes non-recurring expenditures less than five thousand dollars for items such as computers and other non-capital assets.

**Capital Improvement Program:** A five-year plan for public facilities which results in construction or acquisition of fixed assets, primarily buildings and infrastructure needs, such as street improvements. The program also includes funding for parks, sewers, sidewalks, major equipment, etc. and major items of capital equipment related to new facilities.

**Cash Management:** A conscious effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized. Checks received are deposited on the same day, bills are paid no sooner than the due date unless discounts can be obtained by paying earlier, future needs for cash are determined with exactness and cash on hand not needed immediately is invested in short-term, interest-bearing investments.

**Commodities:** Expendable items that are consumable or have a short life span. Examples include office supplies, fuel, minor equipment, and asphalt.

**Comprehensive Annual Financial Report (CAFR):** Official annual financial report of a government. It is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB).

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services:** Services rendered to a government by private firms, individuals, or other governmental agencies for items such as maintenance agreements, professional consulting services, audit services, etc.

**Cost of Living Adjustment (COLA):** An increase in salaries to offset the adverse effect of inflation on compensation.

**Debt Service Funds:** Funds, defined by the State Auditor of Public Accounts, to finance and account for the annual payment of principal and interest on bonds.

**Department:** A separate functional and accounting entity within a certain fund type.

**Disbursement:** A cash payment to an outside party, or a transfer of funds to another accounting entity within the Town's financial system.

**Encumbrance:** A reservation of funds for an anticipated expenditure prior to actual payment for an item. Funds usually are reserved or encumbered once a contracted obligation has been entered into for an item, but prior to the cash payment actually being dispersed.

**Enterprise Funds:** Funds to account for operations that are financed and operated in a manner similar to private business enterprises. Costs of providing goods or services are financed or recovered, at least in part, through user charges.

**Expenditures:** government purchases or expenses which can be financed by revenue and/or government borrowing, i.e. bonds, tax anticipation, notes, etc.

**FICA:** Federal Insurance Contributions Act

**FTE:** Full Time Equivalent, generally referring to part time employment positions, as compared as a total to full time positions.

**Fiscal Year:** In Social Circle, the twelve months beginning July 1 and ending the following June 30.

**Full Faith and Credit:** A pledge of a government's taxing power to repay debt obligations.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance:** The excess of the assets of a fund over its liabilities.

- GAAP:** Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
- GASB:** Governmental Accounting Standards Board. It is the source of GAAP used by state and local governments in the U.S. It is the independent organization that establishes and improves standards of accounting and financial reporting for the U.S. state and local governments.
- GCIC:** Georgia Crime Information Center.
- GDOT:** Georgia Department of Transportation
- GFOA:** Government Finance Officers Association. It represents public finance officials throughout the U.S. and Canada. It enhances and promotes the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies for the public benefit.
- GMA:** Georgia Municipal Association
- GMEBS:** Georgia Municipal Employment Benefit System.
- General Fund:** a fund used to account for the ordinary operations of the County government that are financed from taxes and other general revenue.
- HTRG:** Homeowners Tax Relief Grant
- Inflation:** A general increase in prices and the resulting fall in the purchasing value of money.
- Intergovernmental Revenues:** Revenues from other governments, such as the State and Federal governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.
- Liabilities:** future spending of revenue as a result of past transactions and other past events. Liabilities are reported on a balance sheet and are divided into two categories: current liabilities & long-term liabilities.
- Line Item:** A specific expenditure category within a department budget, e.g., travel, postage, printing or office supplies.
- Long-term Debt:** Usually general obligation debt issued by the City for a period of twenty years to finance capital improvements.
- Major Fund:** A fund is considered “major” if it meets certain financial ratio criteria or if governmental officials designate a fund to be a major fund. The General Fund is always considered to be a major fund. This designation as “major” requires certain financial statement reporting whereby users can more easily assess accountability.
- Materials and Supplies:** Expendable materials and operating supplies necessary to conduct departmental operations.
- Millage Rate:** The amount per \$1,000 used to calculate taxes on property. Millage rates are most often found in personal property taxes where the expressed millage rate is multiplied by the total taxable value of the property to arrive at the property taxes due.
- Modified Accrual Basis:** A basis of accounting where revenue is recorded when measurable and available and expenditures are recorded when made.
- Nominal Dollars:** The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.
- Non-Expendable Fund Balance:** refers to the portion of fund revenue over expenditures that is available to be invested but not spent.

**Operating Expenditures:** Expenditures for current services including personnel and related benefit costs, supplies, and contractual services. It does not include debt service or capital improvements.

**PILOT:** Payment in Lieu of Taxes

**Personnel Services:** A category of expenditures which primarily covers wages, salaries, overtime, and benefit costs paid to or on behalf of City Employees.

**Position:** A group of duties and responsibilities, as prescribed by and office or agency, to be performed by a person on a full-time, part-time, or seasonal basis.

**Real-Property:** Real estate, including land and improvements (buildings, fences, pavement, etc.) classified for purposes of assessment.

**Reserve:** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future project.

**Revenue:** financial resources other than from interfund transfers and debt issue proceeds. Social Circle receives Revenue through property taxes, sales and other taxes, licenses and permits, grants, fines and forfeitures, charges for service, administration fees, investment income, and miscellaneous sources.

**SPLOST:** Special Purpose Local Option Sales Tax.

**Special Revenue Fund:** A fund type used where legal or contractual requirements restrict the use of resources to specific purposes.

**Supplemental Appropriation:** An additional appropriation made by the governing body after the budget year has started.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfer:** A movement of money from one fund or department to another.

**Unassigned Fund Balance:** The portion of a fund's balance that is a reserve for unanticipated emergencies.

**User Charges:** The payment of a fee for direct receipt of a public service by the party who benefitted from the service.

## City of Social Circle Demographic and Statistical Information

Date of Incorporation: 1832

### Governing Body:

Mayor elected at Large  
Four Council Members Elected by District

### School System

Independent City School System- Social Circle City School System ([www.socialcircleschools.com](http://www.socialcircleschools.com))  
Board of Education – Chairman elected at Large, Four Board Members elected by District

Area 12 square miles

Total Estimated Population	4479 (2017 Decennial Census)
Total Dwelling Units	1749 (Walton Economic Development Authority)
Owner Occupied Dwellings	70.2 %
Renter Occupied Dwellings	29.8 %
Registered voters	2946 (Walton Co. Supervisor of Elections)
Median Population Age	37 years (2017 Decennial Census)
Median Household Income	\$40,000-\$50,000 (Walton Economic Development Authority)
2019 Taxable valuation (real and personal)	\$236,884,200
Net bonded Debt Per capita	No General Obligation Bonded Debt. Tax supported Debt \$645,320 maturing in 2029
Ratio of Net Tax Supported Debt to Assessed Value	0.3%
Tax Supported Debt Service as a Percentage of Operating Revenue	1.2%

City Bond Rating- The City has not been rated for General Obligation Debt:  
S&P rated the 2015 Utility Revenue Bond of \$6,460,000 at A+.

Major Employers	Standridge Color Corporation	305
	Social Circle City Schools	246
	General Mills Distribution; Excel	232
	Goodyear Tire & Rubber	218
	IMMEC	148
	Masterack	90
	Social Circle Ace Hardware	62
	Certainfeed	61
	Dart Enterprises	57
	Fouts Brothers	55

Number of Full Time City Employees: 71.75

## Fire Protection:

Number of Stations:	2
Number of Employees (FTE):	16
Number of Engines:	3 + 1 Reserve
Number of Ladder Trucks:	1

ISO Classification: 2

## Police Protection

Number of Stations:	1
Number of Sworn Officers:	18
Number of Police Vehicles:	23

Miles of Streets: 50

Miles of Watermain:	23
Number of Water Storage Tanks:	4
Water Treatment Plant:	1; 1 mgd capacity
Number of Water Customers:	1967

Miles of Sewer main:	30
Miles of Sewer Force main:	14
Number of Manholes:	641
Number of Pump Stations:	28
Wastewater Treatment Plant:	1; 650,000 gpd capacity
Number of Sewer Customers:	1452

Miles of Gas Main:	57 (30 miles steel; 27 miles plastic)
Gas Pressure:	210-310 psi High pressure mains, 28-45 psi low pressure mains
Number of Gas Customers:	1246