


**Fiscal Year 2016 Adopted Budget**

| | | |
|---|---|---|
| General Fund | $ | 20,840,230 |
| Confiscated Funds | | 18,020 |
| Street Light Special Revenue | | 475,000 |
| Enhanced 911 Special Revenue Fund | | 1,025,500 |
| Special Tax District #1 Special Revenue Fund | | 453,453 |
| Hotel Motel Tax Fund | | 1,800,000 |
| H.O.ST. Special Revenue Fund | | 4,850,000 |
| Debt Service Fund | | 816,036 |
| Stormwater Utility Fund | | 2,631,589 |
| **Total 2016 Adopted Budget** | $ | 32,909,828 |

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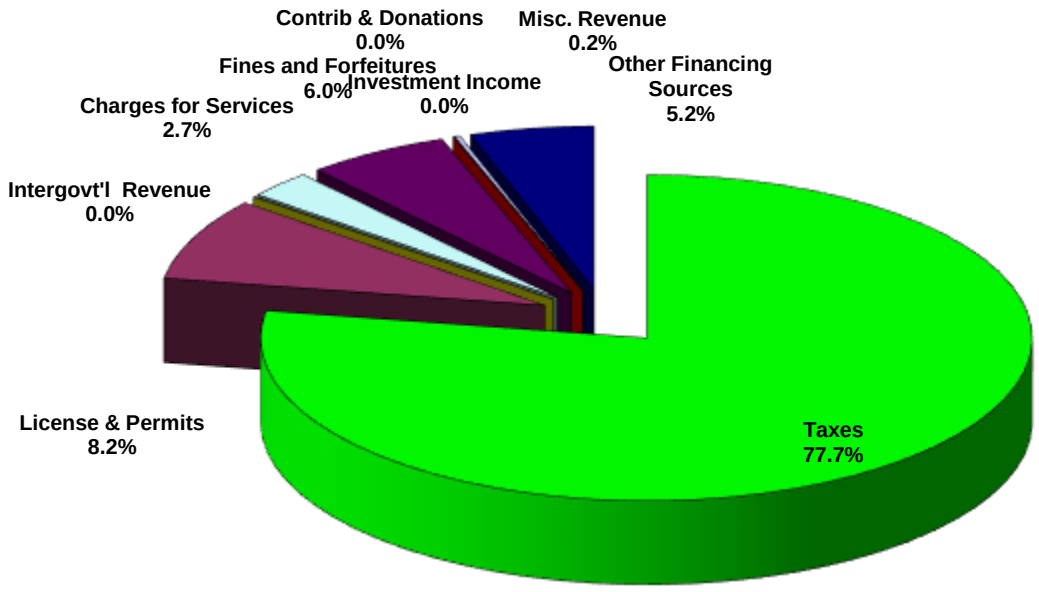
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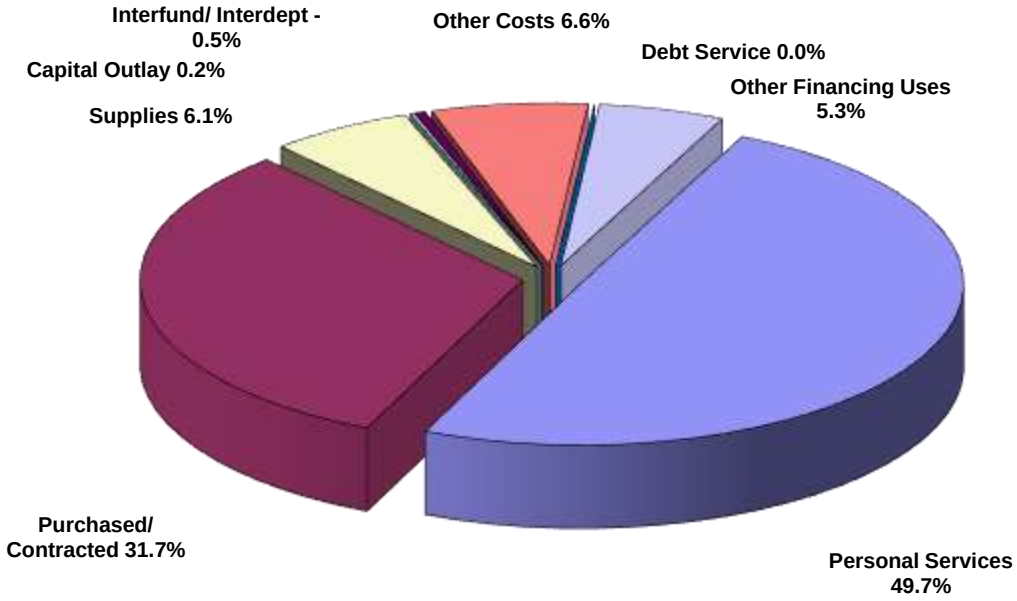
## Where Does It Come From?

*General Fund Budget of $20.8 million*



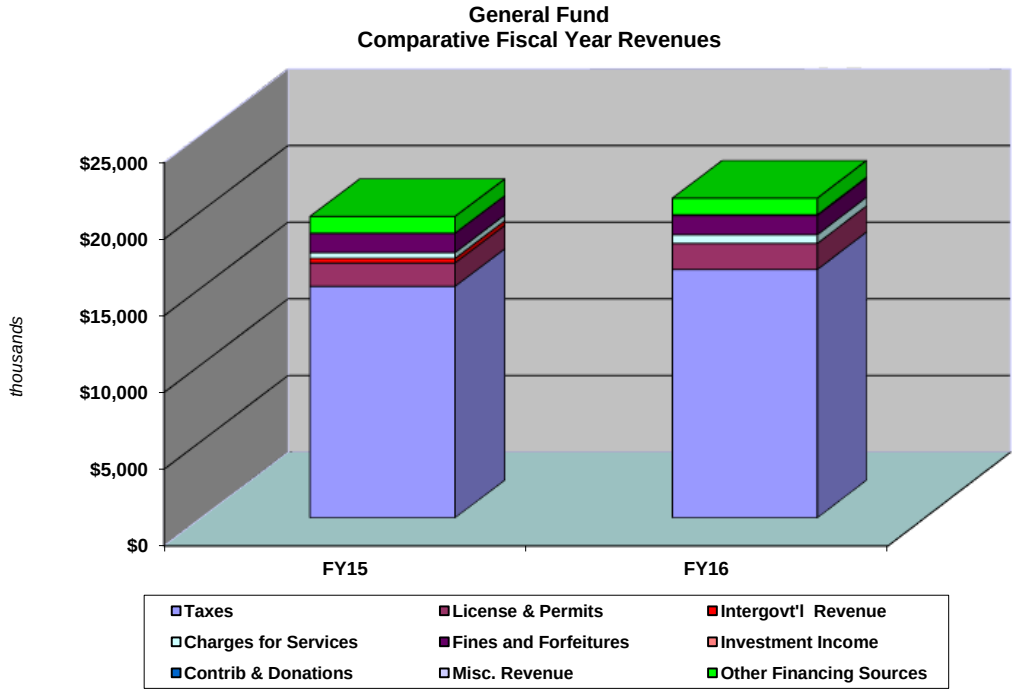

## Where Does It Go?

*General Fund Budget of $20.8 million*



# General Fund

| Revenue Summary | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|
| Taxes | 14,234,235 | 15,087,836 | 10,279,300 | 15,315,295 | 16,185,980 | 1,098,144 | 7.3% |
| License and Permits | 2,667,375 | 1,525,275 | 1,270,157 | 1,600,000 | 1,700,000 | 174,725 | 11.5% |
| Intergovernmental Revenue | 300,041 | 299,773 | - | - | 5,000 | (294,773) | -98.3% |
| Charges for Services | 316,977 | 377,900 | 450,250 | 553,500 | 564,250 | 186,350 | 49.3% |
| Fines and Forfeitures | 1,293,124 | 1,250,000 | 773,325 | 1,250,000 | 1,250,000 | - | 0.0% |
| Investment Income | 4,782 | 3,000 | 3,715 | 5,000 | 5,000 | 2,000 | 66.7% |
| Contributions and Donations | 30,250 | 700 | 42,100 | 2,500 | 2,500 | 1,800 | 257.1% |
| Miscellaneous Revenue | 53,866 | 15,565 | 102,666 | 42,500 | 47,500 | 31,935 | 205.2% |
| Other Financing Sources | 988,076 | 1,080,000 | 116,256 | 1,080,000 | 1,080,000 | - | 0.0% |
| **Total Revenues** | **19,888,726** | **19,640,049** | **13,037,769** | **19,848,795** | **20,840,230** | **1,200,181** | **6.1%** |



| *General Fund Revenue Detail* | 2014 | 2015 | | 2016 | | | |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | Actual | Request | Adopted | Diff. | % Chg |
| Real Property Tax | 5,569,224 | 5,945,000 | 1,057,924 | 6,087,680 | 6,126,680 | 181,680 | 3.1% |
| Real Property Tax - Prior Year | 59,452 | 20,000 | 67,250 | 20,480 | 55,000 | 35,000 | 175.0% |
| Public Utility Tax | - | 40,000 | - | - | - | (40,000) | -100.0% |
| Personal Property Tax | 583,378 | 450,000 | 35,252 | 460,800 | 460,800 | 10,800 | 2.4% |
| Personal Property Tax - Prior Year | 191 | 200 | 20,407 | 500 | 500 | 300 | 150.0% |
| Motor Vehicle | 207,004 | 150,000 | 134,209 | 155,000 | 155,000 | 5,000 | 3.3% |
| MV Title Ad Valorem Tax | 208,597 | 150,000 | 193,608 | 175,000 | 175,000 | 25,000 | 16.7% |
| Intangibles (Reg & Recording) | - | 25,000 | 265,096 | 90,000 | 90,000 | 65,000 | 260.0% |
| Real Estate Transfer Tax | - | 100,000 | 115,707 | 36,000 | 36,000 | (64,000) | -64.0% |
| Franchise Fees | 2,050,890 | 2,642,136 | 2,424,930 | 2,594,835 | 3,035,000 | 392,864 | 14.9% |
| Alcoholic Beverage Excise Tax | 810,836 | 800,000 | 611,576 | 800,000 | 800,000 | - | 0.0% |
| Energy Excise Tax | 21,813 | 20,000 | 42,393 | 35,000 | 35,000 | 15,000 | 75.0% |
| MVR Excise Tax | 125,595 | 50,000 | 3,252 | 50,000 | 50,000 | - | 0.0% |
| Business & Occupation Tax | 1,883,921 | 2,000,000 | 2,446,255 | 2,200,000 | 2,300,000 | 300,000 | 15.0% |
| Insurance Premiums Tax | 2,654,508 | 2,600,000 | 2,836,021 | 2,600,000 | 2,785,000 | 185,000 | 7.1% |
| Insurance License Fee | - | - | 12,450 | 10,000 | 15,000 | 15,000 | n/a |
| Financial Institutions Tax | 46,276 | 80,000 | 11,242 | - | 55,000 | (25,000) | -31.3% |
| Pen & Int on Del Taxes-Business | 12,550 | 15,500 | 1,728 | - | 12,000 | (3,500) | -22.6% |
| **Taxes** | **14,234,235** | **15,087,836** | **10,279,300** | **15,315,295** | **16,185,980** | **1,098,144** | **7.3%** |
| Alcohol License | 429,783 | 400,000 | 45,004 | 400,000 | 400,000 | - | 0.0% |
| Bldg Structures & Equipment | 2,237,592 | 1,122,775 | 1,224,121 | 1,200,000 | 1,300,000 | 177,225 | 15.8% |
| Tree Bank | - | 2,500 | 1,032 | - | - | (2,500) | -100.0% |
| **License and Permits** | **2,667,375** | **1,525,275** | **1,270,157** | **1,600,000** | **1,700,000** | **174,725** | **11.5%** |
| Federal Grants | 14,268 | 14,000 | - | - | 5,000 | (9,000) | -64.3% |
| State Grants | 285,773 | 285,773 | - | - | - | (285,773) | -100.0% |
| **Intergovernmental** | **300,041** | **299,773** | **-** | **-** | **5,000** | **(294,773)** | **-98.3%** |
| Police Report Print Fee | 14,530 | 10,000 | 4,990 | 8,000 | 8,000 | (2,000) | -20.0% |
| Election Qualifying Fees | 1,440 | 2,000 | 2,520 | - | - | (2,000) | -100.0% |
| Special Police Svcs | 8,928 | 227,000 | 189,915 | 230,000 | 230,000 | 3,000 | 1.3% |
| Fingerprinting Fee | 2,095 | 2,000 | 3,450 | 5,500 | 5,500 | 3,500 | 175.0% |
| Public Safety-Other | 57,320 | - | 9,750 | 10,000 | 10,000 | 10,000 | n/a |
| Legal Fee Reimbursement | 47,167 | - | 58,958 | 120,000 | 120,000 | 120,000 | n/a |
| Defrayment of Costs | - | - | 2,000 | - | - | - | n/a |
| Special Assessments | 56,745 | 55,600 | 10,518 | - | 10,000 | (45,600) | -82.0% |
| Streetlight Fees | - | - | - | - | - | - | n/a |
| Street Lights - Prior Year | - | - | - | - | - | - | n/a |
| Rec Program Fees | 78,714 | 45,000 | 54,720 | 60,000 | 60,000 | 15,000 | 33.3% |
| Pavilion Rentals | 49,116 | 36,000 | 112,861 | 120,000 | 120,000 | 84,000 | 233.3% |
| NSF Fees | 315 | 300 | (144) | - | 500 | 200 | 66.7% |
| Other Fees Rebates | 607 | - | 712 | - | 250 | 250 | n/a |
| **Charges for Services** | **316,977** | **377,900** | **450,250** | **553,500** | **564,250** | **186,350** | **49.3%** |
| Municipal Court Fines & Forfeitures | 1,293,124 | 1,250,000 | 773,325 | 1,250,000 | 1,250,000 | - | 0.0% |
| **Fines and Forfeitures** | **1,293,124** | **1,250,000** | **773,325** | **1,250,000** | **1,250,000** | **-** | **0.0%** |
| Interest Revenue | 4,782 | 3,000 | 3,715 | 5,000 | 5,000 | 2,000 | 66.7% |
| **Investment Income** | **4,782** | **3,000** | **3,715** | **5,000** | **5,000** | **2,000** | **66.7%** |
| Contr & Don From Priv Sources | 30,250 | 700 | 42,100 | 2,500 | 2,500 | 1,800 | 257.1% |
| **Contributions and Donations** | **30,250** | **700** | **42,100** | **2,500** | **2,500** | **1,800** | **257.1%** |
| Reimb for damaged property | 3,600 | 4,000 | 42,799 | 30,000 | 30,000 | 26,000 | 650.0% |
| Miscellaneous Revenue | 40,105 | 5,000 | 15,853 | 5,000 | 10,000 | 5,000 | 100.0% |
| Other Charges For Svcs | 10,161 | 6,565 | 44,014 | 7,500 | 7,500 | 935 | 14.2% |
| **Miscellaneous Revenue** | **53,866** | **15,565** | **102,666** | **42,500** | **47,500** | **31,935** | **205.2%** |
| Transfer from Hotel (275) | 988,076 | 1,080,000 | - | 1,080,000 | 1,080,000 | - | 0.0% |
| Capital Lease Proceeds | - | - | 116,256 | - | - | - | n/a |
| **Other Financing Sources** | **988,076** | **1,080,000** | **116,256** | **1,080,000** | **1,080,000** | **-** | **0.0%** |
| | | | | | | | |
| **Total Revenues** | **19,888,726** | **19,640,049** | **13,037,769** | **19,848,795** | **20,840,230** | **1,200,181** | **6.1%** |

# General Fund

| Expenditure Summary | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|
| Personal Services | 3,113,603 | 7,483,472 | 9,153,954 | 7,189,810 | 10,456,221 | 1,302,267 | 14.2% |
| Purchased/Contracted Services | 9,168,130 | 8,707,164 | 7,854,934 | 7,060,555 | 6,663,243 | (1,191,691) | -15.2% |
| Supplies | 521,034 | 1,440,293 | 1,542,527 | 900,460 | 1,273,414 | (269,113) | -17.4% |
| Capital Outlay | 2,965,890 | 238,785 | 85,000 | 91,520 | 35,000 | (50,000) | -58.8% |
| Interfund/Interdepartmental Charges | - | - | - | (64,710) | (98,184) | (98,184) | n/a |
| Depreciation and Amortization | - | - | - | - | - | - | n/a |
| Other Costs | - | (17,940) | 255,000 | - | 1,389,000 | 1,134,000 | 444.7% |
| Debt Service | - | 3,600 | - | 13,600 | - | - | n/a |
| Other Financing Uses | - | - | 752,987 | 391,978 | 1,121,536 | 368,549 | 48.9% |
| **Total** | **15,768,657** | **17,855,374** | **19,644,402** | **15,583,213** | **20,840,230** | **1,195,828** | **6.1%** |

| Departments/Functions | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|
| Mayor & Council | 199,615 | 247,417 | 353,741 | 162,981 | 149,061 | (204,680) | -57.9% |
| City Manager | 392,320 | 856,202 | 1,087,103 | 551,127 | 889,989 | (197,114) | -18.1% |
| City Clerk | 185,583 | 236,128 | 262,115 | 192,164 | 247,995 | (14,120) | -5.4% |
| General Admin & Finance | 1,521,342 | 2,047,841 | 2,211,758 | 2,122,201 | 2,209,706 | (2,052) | -0.1% |
| Law/Legal | 399,865 | 848,767 | 650,000 | 493,017 | 330,000 | (320,000) | -49.2% |
| Information Technology | 1,251,615 | 639,610 | 551,021 | 629,517 | 971,557 | 420,536 | 76.3% |
| Communications | 177,323 | 143,095 | 322,858 | 151,206 | 146,921 | (175,937) | -54.5% |
| Non-department | - | - | 791,487 | 90,248 | 1,694,500 | 903,013 | 114.1% |
| **Total General Government** | **4,127,663** | **5,019,060** | **6,230,083** | **4,392,461** | **6,639,729** | **409,646** | **6.6%** |
| Community Development | 1,259,238 | 2,394,301 | 2,245,979 | 1,823,364 | 2,768,394 | 522,415 | 23.3% |
| **Total Housing & Development** | **1,259,238** | **2,394,301** | **2,245,979** | **1,823,364** | **2,768,394** | **522,415** | **23.3%** |
| Police | 8,167,651 | 6,952,132 | 7,700,680 | 5,642,483 | 8,159,306 | 458,626 | 6.0% |
| **Total Pubic Safety** | **8,167,651** | **6,952,132** | **7,700,680** | **5,642,483** | **8,159,306** | **458,626** | **6.0%** |
| Public Works | 1,139,744 | 1,446,276 | 1,213,770 | 1,292,053 | 877,382 | (336,388) | -27.7% |
| **Total Public Works** | **1,139,744** | **1,446,276** | **1,213,770** | **1,292,053** | **877,382** | **(336,388)** | **-27.7%** |
| Municipal Court | 478,426 | 489,074 | 575,845 | 478,490 | 695,466 | 119,621 | 20.8% |
| **Total Judicial** | **478,426** | **489,074** | **575,845** | **478,490** | **695,466** | **119,621** | **20.8%** |
| Parks & Recreation | 595,935 | 1,504,372 | 1,678,045 | 1,508,520 | 1,699,953 | 21,908 | 1.3% |
| Tourism | - | 50,159 | - | 445,842 | - | - | n/a |
| **Total Culture & Recreation** | **595,935** | **1,554,531** | **1,678,045** | **1,954,362** | **1,699,953** | **21,908** | **1.3%** |
| | | | | | | | |
| **Totals** | **15,768,657** | **17,855,374** | **19,644,402** | **15,583,213** | **20,840,230** | **1,195,828** | **6.1%** |

## General Fund

| Expenditure Detail | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|
| Regular Salaries | 2,306,158 | 5,320,324 | 6,505,988 | 5,160,305 | 7,635,863 | 1,129,875 | 17.4% |
| Overtime Salaries | 74,208 | 158,688 | 150,500 | 186,972 | 210,402 | 59,902 | 39.8% |
| Group Insurance | 259,989 | 864,418 | 1,130,740 | 984,993 | 1,136,617 | 5,877 | 0.5% |
| Social Security | 18,124 | 13,692 | 16,913 | 12,607 | 34,138 | 17,225 | 101.8% |
| Medicare | 32,944 | 76,655 | 90,482 | 74,361 | 131,982 | 41,500 | 45.9% |
| Retirement | 290,556 | 811,669 | 959,331 | 765,482 | 1,057,219 | 97,888 | 10.2% |
| Tuition Reimbursement | - | 540 | 40,000 | 5,090 | 20,000 | (20,000) | -50.0% |
| Employee Unemployment Tax | 205 | - | 5,000 | - | - | (5,000) | -100.0% |
| Workers' Compensation | 131,419 | 237,486 | 255,000 | - | 230,000 | (25,000) | -9.8% |
| **Personal Services** | **3,113,603** | **7,483,472** | **9,153,954** | **7,189,810** | **10,456,221** | **1,302,267** | **14.2%** |
| Official/Admin Svcs | 1,014,762 | 109,637 | 186,198 | 51,963 | 60,000 | (126,198) | -67.8% |
| Prof Svcs | 1,999,231 | 2,298,804 | 2,541,566 | 1,632,964 | 1,788,300 | (753,266) | -29.6% |
| Prof Svcs-Legal | 487,717 | 932,223 | 163,200 | 549,451 | 228,500 | 65,300 | 40.0% |
| Technical Svcs | 4,153,218 | 644,913 | 622,640 | 684,400 | 556,683 | (65,957) | -10.6% |
| Administrative Services | - | - | 214,802 | - | - | (214,802) | -100.0% |
| Custodial Services | - | 77,524 | 18,000 | 53,496 | 52,780 | 34,780 | 193.2% |
| Lawn Care | - | 4,042 | - | 400 | 1,000 | 1,000 | n/a |
| Repairs & Maintenance | 33,537 | 784,571 | 202,500 | 594,566 | 217,030 | 14,530 | 7.2% |
| Storm Damage Removal | 94,833 | 76,287 | 50,000 | 24,487 | 15,000 | (35,000) | -70.0% |
| Repair & Maintenance | 410,338 | 261,988 | 6,300 | 194,169 | 50,000 | 43,700 | 693.7% |
| Traffic Signal | 59,344 | 131,290 | 70,000 | 172,086 | 115,000 | 45,000 | 64.3% |
| ROW Maint | 79,043 | 127,751 | 15,000 | 58,560 | 40,000 | 25,000 | 166.7% |
| Repairs and Maintenance - Equipment | - | 1,876 | 145,460 | 721 | 24,500 | (120,960) | -83.2% |
| Repairs and Maintenance - Vehicles | - | - | - | 91,702 | 162,700 | 162,700 | n/a |
| Rentals | 320,191 | 690,914 | 583,017 | 477,092 | 593,983 | 10,966 | 1.9% |
| Rentals - Equipment | - | 1,559 | 10,000 | 624 | 5,000 | (5,000) | -50.0% |
| Equipment Rental | 15,645 | 329 | 40,000 | - | 20,000 | (20,000) | -50.0% |
| Insurance-- | 95,506 | 252,871 | 146,000 | 600,305 | 417,500 | 271,500 | 186.0% |
| Communications | 106,209 | 226,142 | 278,080 | 139,367 | 95,047 | (183,033) | -65.8% |
| Postage/Shipping | - | - | - | 809 | 12,350 | 12,350 | n/a |
| Advertising-- | 35,990 | 34,389 | 27,500 | 124,451 | 42,500 | 15,000 | 54.5% |
| Printing & Binding | 80,817 | 79,148 | 151,500 | 51,722 | 69,100 | (82,400) | -54.4% |
| Travel-- | 23,980 | 56,579 | 83,000 | 49,291 | 67,530 | (15,470) | -18.6% |
| Dues & Fees | 20,457 | 57,854 | 21,105 | 72,138 | 36,890 | 15,785 | 74.8% |
| Education & Training | 28,694 | 62,980 | 71,800 | 35,947 | 75,000 | 3,200 | 4.5% |
| Meeting Expenditures | 300 | - | 3,000 | 4,876 | 9,400 | 6,400 | 213.3% |
| Software licenses | - | - | 116,594 | 111,796 | 3,700 | (112,894) | -96.8% |
| Contract Labor | 87,957 | 1,678,342 | 1,784,672 | 1,185,005 | 1,826,080 | 41,408 | 2.3% |
| Other Purchased Svcs-Other | 1,058 | 76,476 | 272,000 | 78,474 | 10,570 | (261,430) | -96.1% |
| Credit Card Fees | 15,633 | 32,504 | 28,000 | 14,658 | 19,800 | (8,200) | -29.3% |
| Bank Fees | 3,670 | 6,171 | 3,000 | 5,035 | 6,300 | 3,300 | 110.0% |
| Other Expenditures | - | - | - | - | 41,000 | 41,000 | n/a |
| **Purchased/Contracted** | **9,168,130** | **8,707,164** | **7,854,934** | **7,060,555** | **6,663,243** | **(1,191,691)** | **-15.2%** |
| Supplies-- | 261,845 | 326,246 | 613,300 | 326,087 | 471,357 | (141,943) | -23.1% |
| Uniforms | - | 4,807 | - | 69,184 | 80,612 | 80,612 | n/a |
| Water/Sewage | - | 10,583 | 94,800 | 136,376 | 152,700 | 57,900 | 61.1% |
| Natural Gas | - | 2,744 | - | 10,374 | 16,000 | 16,000 | n/a |
| Electricity | - | 33,017 | 64,800 | 140,795 | 199,800 | 135,000 | 208.3% |
| Utilities-- | 22,762 | 368,269 | 250,000 | - | - | (250,000) | -100.0% |
| Gasoline | 121,842 | 265,836 | 358,700 | 150,480 | 208,500 | (150,200) | -41.9% |
| Food | 9,609 | 29,207 | 19,000 | 9,810 | 3,000 | (16,000) | -84.2% |
| Books & Periodicals | 684 | 9,789 | 5,400 | 2,013 | 4,445 | (955) | -17.7% |
| Telecommunications | - | - | - | 310 | 125,000 | 125,000 | n/a |
| Small Equipment | 104,292 | 389,795 | 136,527 | 55,031 | 12,000 | (124,527) | -91.2% |
| **Supplies** | **521,034** | **1,440,293** | **1,542,527** | **900,460** | **1,273,414** | **(269,113)** | **-17.4%** |
| Sites | - | 901 | - | - | - | - | n/a |
| Site Improvements | - | 902 | - | - | 15,000 | 15,000 | n/a |
| Building and Building Improvements | 10,825 | - | - | - | - | - | n/a |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Machinery & Equipment | 711,368 | 95,109 | 25,000 | 3,938 | - | (25,000) | -100.0% |
| Machinery and Equipment | 2,995 | - | - | - | 5,000 | 5,000 | n/a |
| Vehicles | 2,077,218 | 132,103 | 60,000 | 87,582 | - | (60,000) | -100.0% |
| Furniture and Fixtures | - | - | - | - | 5,000 | 5,000 | n/a |
| Computers | - | - | - | - | - | - | n/a |
| Intangibles Software | 163,484 | 9,770 | - | - | 10,000 | 10,000 | n/a |
| **Capital Outlay** | **2,965,890** | **238,785** | **85,000** | **91,520** | **35,000** | **(50,000)** | **-58.8%** |
| Indirect Cost Allocation | - | - | - | (64,710) | (98,184) | (98,184) | n/a |
| **Interfund/Interdepartmental Charges** | **-** | **-** | **-** | **(64,710)** | **(98,184)** | **(98,184)** | **n/a** |
| Depreciation | - | - | - | - | - | - | n/a |
| Amortization | - | - | - | - | - | - | n/a |
| **Depreciation and Amortization** | **-** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| Intergovernmental Expenditures | - | (17,940) | - | - | - | - | n/a |
| Contingency | - | - | 255,000 | - | 1,389,000 | 1,134,000 | 444.7% |
| **Other Costs** | **-** | **(17,940)** | **255,000** | **-** | **1,389,000** | **1,134,000** | **444.7%** |
| Issuance Costs | - | 3,600 | - | 13,600 | - | - | n/a |
| **Debt Service** | **-** | **3,600** | **-** | **13,600** | **-** | **-** | **n/a** |
| Transfers to E911 | - | - | - | - | 305,500 | 305,500 | n/a |
| Transfer to Debt Service | - | - | 752,987 | 391,978 | 816,036 | 63,049 | 8.4% |
| **Other Financing Uses** | **-** | **-** | **752,987** | **391,978** | **1,121,536** | **368,549** | **48.9%** |
| | | | | | | | |
| **Total Expenditures** | **15,768,657** | **17,855,374** | **19,644,402** | **15,583,213** | **20,840,230** | **1,195,828** | **6.1%** |

# General Fund Expenditures

# Departmental Summaries and Details

# Mayor-Council

***Notable Budget Items:***
Eliminated the Mayor-Council allocations totaling $125,000 for 2016.

| Mayor-Council | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | 97,600 | 102,606 | 142,141 | 106,048 | 113,041 | 113,475 | (28,666) | -20.2% |
| Purchased/Contracted Services | 95,956 | 135,111 | 200,000 | 52,692 | 37,020 | 34,086 | (165,914) | -83.0% |
| Supplies | 6,059 | 9,700 | 11,600 | 4,241 | 1,250 | 1,500 | (10,100) | -87.1% |
| **Total** | **199,615** | **247,417** | **353,741** | **162,981** | **151,311** | **149,061** | **(204,680)** | **-57.9%** |

| Staffing | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Mayor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Council District#1 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Council District#2 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Council District#3 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Council District#4 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| **Totals** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **0.00** | **0.0%** |

## Departmental Expenditure Detail

| Mayor-Council | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Regular Salaries | 77,466 | 60,897 | 91,913 | 62,270 | 60,000 | 60,400 | (31,513) | -34.3% |
| Overtime Salaries | - | - | - | - | - | - | - | n/a |
| Group Insurance | 14,804 | 37,438 | 45,940 | 40,258 | 48,091 | 48,091 | 2,151 | 4.7% |
| Social Security | 4,086 | 3,327 | 3,288 | 2,792 | 3,720 | 3,745 | 457 | 13.9% |
| Medicare | 1,048 | 944 | 1,000 | 728 | 1,230 | 1,239 | 239 | 23.9% |
| Employee Unemployment Tax | 196 | - | - | - | - | - | - | n/a |
| **Personal Services** | **97,600** | **102,606** | **142,141** | **106,048** | **113,041** | **113,475** | **(28,666)** | **-20.2%** |
| Official/Admin Svcs | - | - | - | - | - | - | - | n/a |
| Prof Svcs | - | 70,386 | - | 2,650 | - | - | - | n/a |
| Technical Svcs | - | - | - | 468 | - | - | - | n/a |
| Repairs & Maintenance | - | 88 | - | 119 | 100 | 100 | 100 | n/a |
| Rentals | 563 | - | - | - | - | - | - | n/a |
| Insurance-- | 41,837 | (734) | - | - | - | - | - | n/a |
| Communications | 1,413 | 18,545 | 1,500 | 1,120 | 1,320 | 886 | (614) | -40.9% |
| Postage/Shipping | - | - | - | - | - | - | - | n/a |
| Advertising-- | 194 | - | 500 | 40 | 100 | 100 | (400) | -80.0% |
| Printing & Binding | 17,701 | 2,924 | 3,500 | 847 | - | - | (3,500) | -100.0% |
| Travel-- | 3,349 | 12,705 | 22,000 | 4,846 | 8,000 | 9,000 | (13,000) | -59.1% |
| Dues & Fees | 16,000 | 6,559 | 5,000 | 13,127 | 10,000 | 10,000 | 5,000 | 100.0% |
| Education & Training | 14,599 | 8,889 | 12,500 | 4,771 | 5,000 | 9,000 | (3,500) | -28.0% |
| Meeting Expenditures | 300 | - | 3,000 | 3,005 | 12,500 | 5,000 | 2,000 | 66.7% |
| Contract Labor | - | 3,249 | 5,000 | - | - | - | (5,000) | -100.0% |
| Other Purchased Svcs-Other | - | 12,500 | 147,000 | 21,699 | - | - | (147,000) | -100.0% |
| **Purchased/Contracted** | **95,956** | **135,111** | **200,000** | **52,692** | **37,020** | **34,086** | **(165,914)** | **-83.0%** |
| Supplies-- | 921 | 1,449 | 1,000 | 2,071 | 1,000 | 1,000 | - | 0.0% |
| Gasoline | 69 | 31 | 100 | - | - | - | (100) | -100.0% |
| Food | 3,782 | 6,619 | 5,000 | 2,075 | - | - | (5,000) | -100.0% |
| Books & Periodicals | 243 | 30 | 500 | 95 | 250 | 500 | - | 0.0% |
| Small Equipment | 1,044 | 1,571 | 5,000 | - | - | - | (5,000) | -100.0% |
| **Supplies** | **6,059** | **9,700** | **11,600** | **4,241** | **1,250** | **1,500** | **(10,100)** | **-87.1%** |
| | | | | | | | | |
| **Total Mayor-Council** | **199,615** | **247,417** | **353,741** | **162,981** | **151,311** | **149,061** | **(204,680)** | **-57.9%** |

# City Manager

***Notable Budget Items:***

Added the Human Resources Manager, who was previously budgeted in Administration and Finance. There were smaller reductions in Professional Services and other Purchased Services.

| ***City Manager*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | 244,215 | 438,063 | 608,803 | 442,950 | 617,478 | 617,478 | 8,675 | 1.4% |
| Purchased/Contracted Services | 147,880 | 416,187 | 473,800 | 105,994 | 176,861 | 269,011 | (204,789) | -43.2% |
| Supplies | 225 | 1,952 | 4,500 | 2,183 | 3,500 | 3,500 | (1,000) | -22.2% |
| **Total** | **392,320** | **856,202** | **1,087,103** | **551,127** | **797,839** | **889,989** | **(197,114)** | **-18.1%** |

| ***Staffing*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| City Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Assistant to City Manager | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Assist City Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Assistant to Assistant City Manager | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| **Totals** | **2.00** | **2.00** | **4.00** | **4.00** | **4.00** | **4.00** | **0.00** | **0.0%** |

| ***Contracting*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Admin Assistant | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | n/a |
| **Totals** | **1.00** | **1.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **n/a** |

## *Departmental Expenditure Detail*

| ***City Manager*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Regular Salaries | 173,799 | 335,086 | 453,303 | 326,547 | 478,491 | 478,491 | 25,188 | 5.6% |
| Overtime Salaries | - | - | - | - | - | - | - | n/a |
| Group Insurance | 15,382 | 27,685 | 30,000 | 42,556 | 32,728 | 32,728 | 2,728 | 9.1% |
| Social Security | 3,203 | 704 | 500 | 335 | - | - | (500) | -100.0% |
| Medicare | 2,470 | 4,665 | 5,000 | 4,710 | 9,811 | 9,811 | 4,811 | 96.2% |
| Retirement | 48,386 | 67,923 | 120,000 | 68,802 | 96,448 | 96,448 | (23,552) | -19.6% |
| Employee Unemployment Tax | 42 | - | - | - | - | - | - | n/a |
| Workers' Compensation | 933 | 2,000 | - | - | - | - | - | n/a |
| **Personal Services** | **244,215** | **438,063** | **608,803** | **442,950** | **617,478** | **617,478** | **8,675** | **1.4%** |
| Prof Svcs | 139,730 | 228,931 | 270,000 | 48,693 | 150,000 | 100,000 | (170,000) | -63.0% |
| Prof Svcs-Legal | - | 16,356 | - | 6,570 | 5,000 | 7,500 | 7,500 | n/a |
| Rentals | - | 300 | 1,000 | - | - | - | (1,000) | -100.0% |
| Communications | 1,013 | 8,287 | 5,000 | 2,557 | 2,361 | 2,361 | (2,639) | -52.8% |
| Advertising-- | - | - | - | 223 | - | - | - | n/a |
| Printing & Binding | - | 13,468 | 1,000 | 8,899 | 1,000 | 1,000 | - | 0.0% |
| Travel-- | 5,689 | 16,017 | 6,000 | 17,270 | 10,000 | 12,000 | 6,000 | 100.0% |
| Dues & Fees | - | 1,710 | 2,800 | 2,289 | 1,000 | 3,000 | 200 | 7.1% |
| Education & Training | 1,448 | 3,867 | 8,000 | 5,575 | 1,500 | 7,500 | (500) | -6.3% |
| Contract Labor | - | 123,159 | 130,000 | - | - | 130,080 | 80 | 0.1% |
| Other Purchased Svcs-Other | - | 4,092 | 50,000 | 13,918 | 6,000 | 5,570 | (44,430) | -88.9% |
| **Purchased/Contracted** | **147,880** | **416,187** | **473,800** | **105,994** | **176,861** | **269,011** | **(204,789)** | **-43.2%** |
| Supplies-- | 128 | 1,040 | 3,000 | 2,103 | 3,000 | 3,000 | - | 0.0% |
| Food | 97 | 912 | 1,000 | - | - | - | (1,000) | -100.0% |
| Books & Periodicals | - | - | 500 | 80 | 500 | 500 | - | 0.0% |
| **Supplies** | **225** | **1,952** | **4,500** | **2,183** | **3,500** | **3,500** | **(1,000)** | **-22.2%** |
| **Total City Manager** | **392,320** | **856,202** | **1,087,103** | **551,127** | **797,839** | **889,989** | **(197,114)** | **-18.1%** |

# City Clerk

***Notable Budget Items:***

The 2016 budget reflects maintenance of certifications for the City Clerk and Asst. City Clerk. The budget eliminates a 2015 contingency of $5,000. Additionally, 1/2 the cost of Open Records Request software ($5,000) is proposed or approval. The other 1/2 ($5,000) is proposed to be expended for the Police Department.

| City Clerk | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | 122,971 | 174,883 | 193,815 | 148,455 | 186,595 | 186,595 | (7,220) | -3.7% |
| Purchased/Contracted Services | 53,120 | 59,830 | 16,400 | 23,410 | 33,500 | 35,000 | 18,600 | 113.4% |
| Supplies | 9,492 | 1,415 | 46,900 | 20,299 | 21,400 | 21,400 | (25,500) | -54.4% |
| Capital Outlay | - | - | - | - | 10,000 | 5,000 | 5,000 | n/a |
| Other Costs | - | - | 5,000 | - | 5,000 | - | (5,000) | -100.0% |
| **Total** | **185,583** | **236,128** | **262,115** | **192,164** | **256,495** | **247,995** | **(14,120)** | **-5.4%** |

| Staffing | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Deputy City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| **Totals** | **2.00** | **2.00** | **2.00** | **2.00** | **2.00** | **2.00** | **0.00** | **0.0%** |

## *Departmental Expenditure Detail*

| City Clerk | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Regular Salaries | 104,297 | 138,912 | 159,815 | 109,905 | 136,158 | 136,158 | (23,657) | -14.8% |
| Group Insurance | 6,218 | 11,241 | 10,000 | 19,071 | 25,586 | 25,586 | 15,586 | 155.9% |
| Social Security | 2,022 | - | - | 70 | - | - | - | n/a |
| Medicare | 1,463 | 2,002 | 3,000 | 1,388 | 2,792 | 2,792 | (208) | -6.9% |
| Retirement | 8,914 | 21,728 | 21,000 | 18,021 | 22,059 | 22,059 | 1,059 | 5.0% |
| Employee Unemployment Tax | 57 | - | - | - | - | - | - | n/a |
| Workers' Compensation | - | 1,000 | - | - | - | - | - | n/a |
| **Personal Services** | **122,971** | **174,883** | **193,815** | **148,455** | **186,595** | **186,595** | **(7,220)** | **-3.7%** |
| Official/Admin Svcs | - | - | - | - | - | - | - | n/a |
| Prof Svcs | 37,725 | 9,175 | 5,000 | 4,080 | 5,000 | 5,000 | - | 0.0% |
| Prof Svcs-Legal | 5,928 | - | - | - | - | - | - | n/a |
| Technical Svcs | - | 3,318 | - | - | 10,300 | 10,300 | 10,300 | n/a |
| Repairs & Maintenance | - | 14,348 | - | - | - | - | - | n/a |
| Rentals | 50 | - | - | - | - | - | - | n/a |
| Communications | 1,668 | 1,559 | 1,000 | 888 | 1,200 | 1,200 | 200 | 20.0% |
| Postage/Shipping | - | - | - | 7 | 250 | 250 | 250 | n/a |
| Advertising-- | 4,575 | 3,357 | 1,000 | 301 | 500 | 500 | (500) | -50.0% |
| Printing & Binding | - | 596 | 2,000 | 58 | 3,200 | 4,700 | 2,700 | 135.0% |
| Travel-- | 1,810 | 3,553 | 4,500 | 3,026 | 12,500 | 12,500 | 8,000 | 177.8% |
| Dues & Fees | 138 | 22,650 | 400 | 13,971 | 550 | 550 | 150 | 37.5% |
| Education & Training | 1,226 | 1,274 | 2,500 | 1,079 | - | - | (2,500) | -100.0% |
| **Purchased/Contracted** | **53,120** | **59,830** | **16,400** | **23,410** | **33,500** | **35,000** | **18,600** | **113.4%** |
| Supplies-- | 8,959 | 1,178 | 46,000 | 20,299 | 21,000 | 21,000 | (25,000) | -54.3% |
| Food | 533 | 237 | 500 | - | - | - | (500) | -100.0% |
| Books & Periodicals | - | - | 400 | - | 400 | 400 | - | 0.0% |
| **Supplies** | **9,492** | **1,415** | **46,900** | **20,299** | **21,400** | **21,400** | **(25,500)** | **-54.4%** |
| Intangibles Software | - | - | - | - | 10,000 | 5,000 | 5,000 | n/a |
| **Capital Outlay** | **-** | **-** | **-** | **-** | **10,000** | **5,000** | **5,000** | **n/a** |
| Contingency | - | - | 5,000 | - | 5,000 | - | (5,000) | -100.0% |
| **Other Costs** | **-** | **-** | **5,000** | **-** | **5,000** | **-** | **(5,000)** | **-100.0%** |
| **Total City Clerk** | **185,583** | **236,128** | **262,115** | **192,164** | **256,495** | **247,995** | **(14,120)** | **-5.4%** |

# Administration & Finance

***Notable Budget Items:***

The 2016 budget reflects the transfer of the Human Resources Manager position to the City Manager's Office. The management of facilities operations is projected to change with contracts for various on-call services and oversight of contractor work by a staff or contract individual.

| ***Administration & Finance*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | 126,773 | 160,116 | 217,620 | 189,694 | 551,199 | 551,199 | 333,579 | 153.3% |
| Purchased/Contracted Services | 1,343,799 | 1,622,317 | 1,639,698 | 1,558,116 | 1,376,580 | 1,202,980 | (436,718) | -26.6% |
| Supplies | 34,668 | 235,328 | 142,940 | 149,309 | 250,245 | 244,045 | 101,105 | 70.7% |
| Capital Outlay | 16,102 | 26,480 | - | - | - | - | - | n/a |
| Debt Service | - | 3,600 | - | 13,600 | - | - | - | n/a |
| Other Financing Uses | - | - | 211,500 | 211,482 | 24,282 | 211,482 | (18) | 0.0% |
| **Total** | **1,521,342** | **2,047,841** | **2,211,758** | **2,122,201** | **2,202,306** | **2,209,706** | **(2,052)** | **-0.1%** |

| ***Staffing*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Account Clerk | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | n/a |
| Accountant II | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | n/a |
| Finance Director | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | n/a |
| Financial Analyst | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | n/a |
| Purchasing Manager - PT | 0.00 | 0.00 | 0.00 | 0.00 | 0.67 | 0.67 | 0.67 | n/a |
| Receptionist/ Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | n/a |
| Revenue/Licensing Officer | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | n/a |
| **Totals** | **1.00** | **1.00** | **0.00** | **0.00** | **6.67** | **6.67** | **6.67** | **n/a** |

| ***Contracting*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Accountant II | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | n/a |
| Financial Analyst | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | n/a |
| Revenue Collections Clerk | 3.00 | 3.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | n/a |
| **Totals** | **5.00** | **5.00** | **0.00** | **0.00** | **3.00** | **3.00** | **3.00** | **n/a** |

## *Departmental Expenditure Detail*

| ***Administration & Finance*** | **2013** | **2014** | **2015** | | **2016** | | | |
|---|---|---|---|---|---|---|---|---|
| | **Actual** | **Actual** | **Budget** | **Actual** | **Request** | **Adopted** | **Diff.** | **% Chg.** |
| Regular Salaries | 83,772 | 133,074 | 164,800 | 148,997 | 426,340 | 426,340 | 261,540 | 158.7% |
| Overtime Salaries | - | 401 | 500 | - | - | - | (500) | -100.0% |
| Group Insurance | 26,290 | 418 | 20,000 | 20,968 | 71,130 | 71,130 | 51,130 | 255.7% |
| Social Security | 950 | - | - | 1,855 | 3,869 | 3,869 | 3,869 | n/a |
| Medicare | 1,147 | 1,925 | 2,320 | 2,092 | 6,636 | 6,636 | 4,316 | 186.0% |
| Retirement | 11,890 | 23,298 | 30,000 | 15,782 | 43,224 | 43,224 | 13,224 | 44.1% |
| Employee Unemployment Tax | (460) | - | - | - | - | - | - | n/a |
| Workers' Compensation | 3,184 | 1,000 | - | - | - | - | - | n/a |
| **Personal Services** | **126,773** | **160,116** | **217,620** | **189,694** | **551,199** | **551,199** | **333,579** | **153.3%** |
| Official/Admin Svcs | 50,827 | 88,525 | 136,198 | 51,963 | 60,000 | 60,000 | (76,198) | -55.9% |
| Prof Svcs | 900,232 | 462,269 | 675,000 | 332,080 | 175,000 | 175,000 | (500,000) | -74.1% |
| Prof Svcs-Legal | 17,500 | 6,039 | - | 1,552 | 2,500 | 2,500 | 2,500 | n/a |
| Technical Svcs | 253 | 136,698 | - | 13,930 | 30,000 | 52,200 | 52,200 | n/a |
| Custodial Services | - | 18,100 | - | 17,769 | 21,480 | 21,480 | 21,480 | n/a |
| Lawn Care | - | - | - | 400 | 1,000 | 1,000 | 1,000 | n/a |
| Repairs & Maintenance | 2,812 | 39,648 | 129,500 | 15,487 | 100,000 | 100,000 | (29,500) | -22.8% |
| Repairs and Maintenance - Equipment | - | - | 20,000 | 721 | - | - | (20,000) | -100.0% |
| Rentals | 251,480 | 343,609 | 315,000 | 282,511 | 345,000 | 345,000 | 30,000 | 9.5% |
| Equipment Rental | 11,408 | 267 | 25,000 | - | - | - | (25,000) | -100.0% |
| Insurance-- | 42,991 | 253,692 | 135,000 | 578,737 | 360,000 | 360,000 | 225,000 | 166.7% |
| Communications | 31,857 | 72,158 | 50,000 | 62,725 | 32,000 | 15,000 | (35,000) | -70.0% |
| Postage/Shipping | - | - | - | - | 5,500 | 5,500 | 5,500 | n/a |
| Advertising-- | 5,926 | 548 | 1,000 | 7,612 | 6,500 | 6,500 | 5,500 | 550.0% |
| Printing & Binding | 6,960 | 6,900 | 5,000 | 1,192 | 2,000 | 2,000 | (3,000) | -60.0% |
| Travel-- | 1,581 | 325 | 2,000 | 1,854 | 5,000 | 2,200 | 200 | 10.0% |
| Dues & Fees | 671 | 2,215 | 1,000 | 1,679 | 1,000 | 1,000 | - | 0.0% |
| Education & Training | 2,031 | 1,980 | 2,000 | 690 | 2,500 | 2,500 | 500 | 25.0% |
| Meeting Expenditures | - | - | - | 26 | - | - | - | n/a |
| Contract Labor | 398 | 162,654 | 125,000 | 176,865 | 216,000 | 40,000 | (85,000) | -68.0% |
| Other Purchased Svcs-Other | 1,000 | 634 | - | 718 | - | - | - | n/a |
| Credit Card Fees | 12,202 | 19,885 | 15,000 | 4,570 | 4,800 | 4,800 | (10,200) | -68.0% |
| Bank Fees | 3,670 | 6,171 | 3,000 | 5,035 | 6,300 | 6,300 | 3,300 | 110.0% |
| **Purchased/Contracted** | **1,343,799** | **1,622,317** | **1,639,698** | **1,558,116** | **1,376,580** | **1,202,980** | **(436,718)** | **-26.6%** |
| Supplies-- | 27,373 | 40,477 | 57,840 | 69,018 | 135,000 | 135,000 | 77,160 | 133.4% |
| Water/Sewage | - | 7,544 | - | 20,143 | 50,000 | 50,000 | 50,000 | n/a |
| Natural Gas | - | 1,344 | - | 2,836 | 4,000 | 4,000 | 4,000 | n/a |
| Electricity | - | 13,511 | - | 45,961 | 60,000 | 55,000 | 55,000 | n/a |
| Utilities-- | 1,916 | 36,190 | 50,000 | - | - | - | (50,000) | -100.0% |
| Gasoline | - | 136 | 100 | 239 | 200 | - | (100) | -100.0% |
| Food | 2,961 | 8,838 | 7,500 | 4,965 | - | - | (7,500) | -100.0% |
| Books & Periodicals | - | 8,875 | 2,500 | 316 | 45 | 45 | (2,455) | -98.2% |
| Small Equipment | 2,418 | 118,413 | 25,000 | 5,831 | 1,000 | - | (25,000) | -100.0% |
| **Supplies** | **34,668** | **235,328** | **142,940** | **149,309** | **250,245** | **244,045** | **101,105** | **70.7%** |
| Site Improvements | - | 902 | - | - | - | - | - | n/a |
| Vehicles | 16,102 | 25,578 | - | - | - | - | - | n/a |
| **Capital Outlay** | **16,102** | **26,480** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| Issuance Costs | - | 3,600 | - | 13,600 | - | - | - | n/a |
| **Debt Service** | **-** | **3,600** | **-** | **13,600** | **-** | **-** | **-** | **n/a** |
| Transfer to Debt Service | - | - | 211,500 | 211,482 | 24,282 | 211,482 | (18) | 0.0% |
| **Other Financing Uses** | **-** | **-** | **211,500** | **211,482** | **24,282** | **211,482** | **(18)** | **0.0%** |
| | | | | | | | | |
| **Total Administration & Finance** | **1,521,342** | **2,047,841** | **2,211,758** | **2,122,201** | **2,202,306** | **2,209,706** | **(2,052)** | **-0.1%** |

# Law/Legal

***Notable Budget Items:***

The 2016 budget for City legal services reflects an ongoing look at the cost and efficiency in providing legal expertise and advise. Based on review of proposals for legal services, the 2016 budget projects a $320,000 reduction in cost to the City. This is achieved through rebidding of city attorney services, utilization of insurance-provided attroenys, and providig for ltigation specialist..

| Law/Legal | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | - | - | - | - | - | - | - | n/a |
| Purchased/Contracted Services | 399,865 | 848,145 | 650,000 | 493,017 | 500,000 | 330,000 | (320,000) | -49.2% |
| Supplies | - | 622 | - | - | - | - | - | n/a |
| **Total** | **399,865** | **848,767** | **650,000** | **493,017** | **500,000** | **330,000** | **(320,000)** | **-49.2%** |

## Departmental Expenditure Detail

| Law/Legal | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Official/Admin Svcs | - | - | - | - | - | - | - | n/a |
| Prof Svcs | - | 19,500 | 560,000 | 9,159 | 240,000 | 240,000 | (320,000) | -57.1% |
| Prof Svcs-Legal | 399,865 | 828,645 | 90,000 | 483,635 | 260,000 | 50,000 | (40,000) | -44.4% |
| Advertising-- | - | - | - | 223 | - | - | - | n/a |
| Dues & Fees | - | - | - | - | - | - | - | n/a |
| **Purchased/Contracted** | **399,865** | **848,145** | **650,000** | **493,017** | **500,000** | **330,000** | **(320,000)** | **-49.2%** |
| Supplies-- | - | 622 | - | - | - | - | - | n/a |
| **Supplies** | **-** | **622** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| **Total Law/Legal** | **399,865** | **848,767** | **650,000** | **493,017** | **500,000** | **330,000** | **(320,000)** | **-49.2%** |

# Information Technology

***Notable Budget Items:***

Various software maintenance and licensing has been shifted to user departments were applicable. The 2015 adopted budget did not accurately reflect the cost of software maintenance and licensing, and contract cost were under-budgeted by almost $125,000.

| ***Information Technology*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | 98 | (46) | - | 84,761 | 219,624 | 219,624 | 219,624 | n/a |
| Purchased/Contracted Services | 953,561 | 501,890 | 389,231 | 519,678 | 809,344 | 606,933 | 217,702 | 55.9% |
| Supplies | 58,649 | 137,766 | 161,790 | 25,078 | 182,000 | 145,000 | (16,790) | -10.4% |
| Capital Outlay | 239,307 | - | - | - | 236,000 | - | - | n/a |
| **Total** | **1,251,615** | **639,610** | **551,021** | **629,517** | **1,446,968** | **971,557** | **420,536** | **76.3%** |

| ***Staffing*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| IT Support Engineer | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | n/a |
| Information Technology Director | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | n/a |
| Position#20 | | | | | | | | |
| **Totals** | **0.00** | **0.00** | **0.00** | **2.00** | **2.00** | **2.00** | **2.00** | **n/a** |

## Departmental Expenditure Detail

| ***Information Technology*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Regular Salaries | 98 | (46) | - | 68,500 | 185,153 | 185,153 | 185,153 | n/a |
| Group Insurance | - | - | - | 6,665 | 7,259 | 7,259 | 7,259 | n/a |
| Medicare | - | - | - | 973 | 3,797 | 3,797 | 3,797 | n/a |
| Retirement | - | - | - | 8,623 | 23,415 | 23,415 | 23,415 | n/a |
| **Personal Services** | **98** | **(46)** | **-** | **84,761** | **219,624** | **219,624** | **219,624** | **n/a** |
| Prof Svcs | 8,951 | 476,940 | 373,155 | 265,428 | 470,000 | 470,000 | 96,845 | 26.0% |
| Technical Svcs | 925,412 | 2,104 | - | 238,378 | 316,234 | 113,823 | 113,823 | n/a |
| Repairs & Maintenance | 779 | 6,408 | - | 10,659 | 10,000 | 10,000 | 10,000 | n/a |
| Repair & Maintenance | - | 4,957 | - | - | - | - | - | n/a |
| Rentals | - | 7,160 | 6,576 | 1,096 | 6,600 | 6,600 | 24 | 0.4% |
| Equipment Rental | 2,229 | - | - | - | - | - | - | n/a |
| Communications | 12,922 | 3,028 | 2,000 | 1,923 | - | - | (2,000) | -100.0% |
| Printing & Binding | - | - | 2,000 | - | - | - | (2,000) | -100.0% |
| Travel-- | - | 1,293 | 2,000 | 297 | 4,010 | 4,010 | 2,010 | 100.5% |
| Dues & Fees | 416 | - | - | - | - | - | - | n/a |
| Education & Training | 2,852 | - | 3,500 | 1,897 | 2,500 | 2,500 | (1,000) | -28.6% |
| **Purchased/Contracted** | **953,561** | **501,890** | **389,231** | **519,678** | **809,344** | **606,933** | **217,702** | **55.9%** |
| Supplies-- | 7,011 | 38,911 | 161,790 | 17,420 | 20,000 | 20,000 | (141,790) | -87.6% |
| Food | - | 460 | - | - | - | - | - | n/a |
| Telecommunications | (3,520) | - | - | - | 162,000 | 125,000 | 125,000 | n/a |
| Small Equipment | 55,158 | 98,395 | - | 7,658 | - | - | - | n/a |
| **Supplies** | **58,649** | **137,766** | **161,790** | **25,078** | **182,000** | **145,000** | **(16,790)** | **-10.4%** |
| Machinery & Equipment | 208,554 | - | - | - | 25,000 | - | - | n/a |
| Computers | - | - | - | - | 60,000 | - | - | n/a |
| Intangibles Software | 30,753 | - | - | - | 151,000 | - | - | n/a |
| **Capital Outlay** | **239,307** | **-** | **-** | **-** | **236,000** | **-** | **-** | **n/a** |
| | | | | | | | | |
| **Total Information Technology** | **1,251,615** | **639,610** | **551,021** | **629,517** | **1,446,968** | **971,557** | **420,536** | **76.3%** |

# Communications

***Notable Budget Items:***

The Communications budget for 2016 reflects the elimination of a vacant position. Communications will be reported as part of the City Manager's Office in 2016, and the presentation here is for comparison purposes. The budget also reflects a reduction in professional services an repair and maintenance costs. The City newsletter will be a newspaper insert versus a mail out, re=stuffing in lower projected cost in 2016.

| ***Communications*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | 82,235 | 30,741 | 177,538 | 74,639 | 83,046 | 83,046 | (94,492) | -53.2% |
| Purchased/Contracted Services | 90,046 | 112,107 | 144,320 | 70,783 | 67,725 | 57,875 | (86,445) | -59.9% |
| Supplies | 647 | 247 | 1,000 | 5,784 | 6,000 | 6,000 | 5,000 | 500.0% |
| Capital Outlay | 4,395 | - | - | - | - | - | - | n/a |
| **Total** | **177,323** | **143,095** | **322,858** | **151,206** | **156,771** | **146,921** | **(175,937)** | **-54.5%** |

| ***Staffing*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Communication Electronic Manager | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Communications Director | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | (1.00) | -100.0% |
| **Totals** | **1.00** | **1.00** | **2.00** | **2.00** | **1.00** | **1.00** | **(1.00)** | **-50.0%** |

## *Departmental Expenditure Detail*

| ***Communications*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Regular Salaries | 70,986 | 25,451 | 164,800 | 62,004 | 65,442 | 65,442 | (99,358) | -60.3% |
| Group Insurance | 3,733 | 615 | 4,800 | 4,652 | 5,660 | 5,660 | 860 | 17.9% |
| Social Security | 2,534 | 515 | 3,125 | 484 | - | - | (3,125) | -100.0% |
| Medicare | 1,005 | 389 | 1,482 | 1,006 | 1,342 | 1,342 | (140) | -9.4% |
| Retirement | 3,912 | 3,271 | 3,331 | 6,493 | 10,602 | 10,602 | 7,271 | 218.3% |
| Employee Unemployment Tax | 65 | - | - | - | - | - | - | n/a |
| Workers' Compensation | - | 500 | - | - | - | - | - | n/a |
| **Personal Services** | **82,235** | **30,741** | **177,538** | **74,639** | **83,046** | **83,046** | **(94,492)** | **-53.2%** |
| Prof Svcs | 32,945 | 63,348 | 20,000 | 18,391 | 5,000 | 5,000 | (15,000) | -75.0% |
| Technical Svcs | - | 560 | 840 | 3,720 | 8,525 | 8,525 | 7,685 | 914.9% |
| Repair & Maintenance | - | - | 6,300 | - | - | - | (6,300) | -100.0% |
| Rentals | 2,934 | - | - | - | - | - | - | n/a |
| Communications | 3,339 | 4,169 | 1,180 | 19,610 | 1,600 | 1,600 | 420 | 35.6% |
| Postage/Shipping | - | - | - | 220 | 14,000 | 3,000 | 3,000 | n/a |
| Advertising-- | 17,262 | - | 5,000 | - | 3,500 | 3,500 | (1,500) | -30.0% |
| Printing & Binding | 22,941 | 35,030 | 100,000 | 26,681 | 35,000 | 35,000 | (65,000) | -65.0% |
| Travel-- | - | - | - | 1,356 | - | - | - | n/a |
| Dues & Fees | - | 9,000 | 1,000 | 205 | 100 | 250 | (750) | -75.0% |
| Software licenses | - | - | - | 600 | - | - | - | n/a |
| Contract Labor | 10,625 | - | 10,000 | - | - | - | (10,000) | -100.0% |
| Other Expenditures | - | - | - | - | - | 1,000 | 1,000 | n/a |
| **Purchased/Contracted** | **90,046** | **112,107** | **144,320** | **70,783** | **67,725** | **57,875** | **(86,445)** | **-59.9%** |
| Supplies-- | 647 | 247 | - | 4,477 | 6,000 | 6,000 | 6,000 | n/a |
| Telecommunications | - | - | - | 310 | - | - | - | n/a |
| Small Equipment | - | - | 1,000 | 997 | - | - | (1,000) | -100.0% |
| **Supplies** | **647** | **247** | **1,000** | **5,784** | **6,000** | **6,000** | **5,000** | **500.0%** |
| Intangibles Software | 4,395 | - | - | - | - | - | - | n/a |
| **Capital Outlay** | **4,395** | **-** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| | | | | | | | | |
| **Total Communications** | **177,323** | **143,095** | **322,858** | **151,206** | **156,771** | **146,921** | **(175,937)** | **-54.5%** |

# Municipal Court

***Notable Budget Items:***

The Municipal Court 2016 budget reflects the operations of the court in 2015, beyond what was initially budgeted. Indigent defense and solicitor services increase $68,000 while technical services (interpreters and application maintenance) increase by $48,000. Insufficient funds were budgeted in 2015 for one-half the rent (Police Department pays other half) of the 2665 Buford Hwy facility, while a one-time purchase of software ($116,594)was budgeted in 2015.

| ***Municipal Court*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | 48,199 | 186,938 | 221,760 | 193,218 | 308,356 | 308,356 | 86,596 | 39.0% |
| Purchased/Contracted Services | 369,181 | 312,782 | 337,085 | 280,846 | 344,675 | 382,110 | 45,025 | 13.4% |
| Supplies | 22,889 | 7,209 | 17,000 | 4,426 | 5,000 | 5,000 | (12,000) | -70.6% |
| Capital Outlay | 38,157 | 85 | - | - | - | - | - | n/a |
| Other Costs | - | (17,940) | - | - | - | - | - | n/a |
| **Total** | **478,426** | **489,074** | **575,845** | **478,490** | **658,031** | **695,466** | **119,621** | **20.8%** |

| ***Staffing*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Court Clerk/ PT | 3.00 | 3.00 | 4.02 | 4.02 | 4.02 | 4.02 | 0.00 | 0.0% |
| Chief Clerk of Court & Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Court Judge | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.0% |
| **Totals** | **7.00** | **6.00** | **7.02** | **7.02** | **7.02** | **7.02** | **0.00** | **0.0%** |

## *Departmental Expenditure Detail*

| ***Municipal Court*** | **2013** | **2014** | **2015** | | **2016** | | | |
|---|---|---|---|---|---|---|---|---|
| | **Actual** | **Actual** | **Budget** | **Actual** | **Request** | **Adopted** | **Diff.** | **% Chg.** |
| Regular Salaries | 43,277 | 167,142 | 197,760 | 174,591 | 278,969 | 278,969 | 81,209 | 41.1% |
| Group Insurance | 265 | 1,304 | 5,000 | 2,416 | 55 | 55 | (4,945) | -98.9% |
| Social Security | 1,255 | 6,711 | 6,000 | 7,905 | 13,389 | 13,389 | 7,389 | 123.2% |
| Medicare | 625 | 2,400 | 3,000 | 2,311 | 5,723 | 5,723 | 2,723 | 90.8% |
| Retirement | 2,749 | 9,381 | 10,000 | 5,995 | 10,220 | 10,220 | 220 | 2.2% |
| Employee Unemployment Tax | 28 | - | - | - | - | - | - | n/a |
| **Personal Services** | **48,199** | **186,938** | **221,760** | **193,218** | **308,356** | **308,356** | **86,596** | **39.0%** |
| Official/Admin Svcs | - | (117) | - | - | - | - | - | n/a |
| Prof Svcs | 183,125 | 71,351 | 35,000 | 949 | - | - | (35,000) | -100.0% |
| Prof Svcs-Legal | 55,272 | 68,205 | 73,200 | 40,833 | 141,000 | 141,000 | 67,800 | 92.6% |
| Technical Svcs | 12,445 | 7,934 | 3,300 | 22,513 | 26,000 | 51,735 | 48,435 | 1467.7% |
| Custodial Services | - | 5,759 | - | 8,739 | 9,500 | 9,500 | 9,500 | n/a |
| Repairs & Maintenance | 17,988 | 42,477 | - | 356 | 430 | 430 | 430 | n/a |
| Repair & Maintenance | - | 1,155 | - | - | - | - | - | n/a |
| Rentals | 61,442 | 84,707 | 41,191 | 87,983 | 109,500 | 121,200 | 80,009 | 194.2% |
| Equipment Rental | 2,008 | - | - | - | - | - | - | n/a |
| Communications | 10,118 | 12,764 | 12,000 | 67 | - | - | (12,000) | -100.0% |
| Postage/Shipping | - | - | - | - | 2,400 | 2,400 | 2,400 | n/a |
| Advertising-- | - | - | - | 74 | - | - | - | n/a |
| Printing & Binding | 1,471 | 678 | 1,500 | 507 | 500 | 500 | (1,000) | -66.7% |
| Travel-- | 2,349 | 2,543 | 3,500 | 3,248 | 4,820 | 4,820 | 1,320 | 37.7% |
| Dues & Fees | 881 | 197 | 500 | 300 | 2,025 | 2,025 | 1,525 | 305.0% |
| Education & Training | 750 | 1,125 | 1,800 | - | - | - | (1,800) | -100.0% |
| Software licenses | - | - | 116,594 | 111,196 | - | - | (116,594) | -100.0% |
| Contract Labor | 17,901 | 2,663 | 36,000 | - | 36,000 | 36,000 | - | 0.0% |
| Credit Card Fees | 3,431 | 11,341 | 12,500 | 4,081 | 12,500 | 12,500 | - | 0.0% |
| **Purchased/Contracted** | **369,181** | **312,782** | **337,085** | **280,846** | **344,675** | **382,110** | **45,025** | **13.4%** |
| Supplies-- | 4,273 | 5,694 | 5,000 | 3,241 | 5,000 | 5,000 | - | 0.0% |
| Electricity | - | - | 10,000 | - | - | - | (10,000) | -100.0% |
| Food | 359 | 1,490 | - | 173 | - | - | - | n/a |
| Books & Periodicals | 62 | - | 500 | - | - | - | (500) | -100.0% |
| Telecommunications | 3,520 | - | - | - | - | - | - | n/a |
| Cash Over & Short | - | - | - | - | - | - | - | n/a |
| Small Equipment | 14,675 | 25 | 1,500 | 1,012 | - | - | (1,500) | -100.0% |
| **Supplies** | **22,889** | **7,209** | **17,000** | **4,426** | **5,000** | **5,000** | **(12,000)** | **-70.6%** |
| Building and Building Improvements | 4,962 | - | - | - | - | - | - | n/a |
| Machinery & Equipment | 31,195 | 85 | - | - | - | - | - | n/a |
| Intangibles Software | 2,000 | - | - | - | - | - | - | n/a |
| **Capital Outlay** | **38,157** | **85** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| Intergovernmental Expenditures | - | (17,940) | - | - | - | - | - | n/a |
| **Other Costs** | **-** | **(17,940)** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| | | | | | | | | |
| **Total Municipal Court** | **478,426** | **489,074** | **575,845** | **478,490** | **658,031** | **695,466** | **119,621** | **20.8%** |

# Police Department

***Notable Budget Items:***

The 2016 budget includes an increase to Repair and Maintenance of approximately $90,000. In 2015 and prior, vehicle repairs were "net" of any insurance claims or reimbursement. The reimbursements are now recognized as revenues while the entire expense in recorded as repair and maintenance.

| ***Police Department*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | 2,237,578 | 5,613,029 | 6,168,827 | 4,737,036 | 6,348,119 | 6,541,119 | 372,292 | 6.0% |
| Purchased/Contracted Services | 2,964,208 | 664,395 | 770,426 | 451,496 | 667,848 | 666,348 | (104,078) | -13.5% |
| Supplies | 300,931 | 517,818 | 736,427 | 344,093 | 732,969 | 440,469 | (295,958) | -40.2% |
| Capital Outlay | 2,664,934 | 156,890 | 25,000 | 70,631 | 120,000 | 5,000 | (20,000) | -80.0% |
| Interfund/Interdepartmental Charges | - | - | - | (51,021) | (98,184) | (98,184) | (98,184) | n/a |
| Other Financing Uses | - | - | - | 90,248 | 604,554 | 604,554 | 604,554 | n/a |
| **Total** | **8,167,651** | **6,952,132** | **7,700,680** | **5,642,483** | **8,375,306** | **8,159,306** | **458,626** | **6.0%** |

| ***Staffing*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Executive Admin Assistant | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | 1.00 | (1.00) | -50.0% |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Police Crime Scene Technician | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.0% |
| Police Deputy Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Police Major | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.0% |
| Police Major/ CID-Crime Investigator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Police Officer | 47.00 | 47.00 | 47.00 | 47.00 | 49.00 | 46.00 | (1.00) | -2.1% |
| Police Officer/ CID-crime Investigator | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.0% |
| Police Officer/ PT | 3.00 | 3.00 | 3.00 | 3.00 | 2.01 | 2.01 | (0.99) | -33.0% |
| Police Sergeant | 4.00 | 4.00 | 4.00 | 4.00 | 6.00 | 6.00 | 2.00 | 50.0% |
| Police Sergeant/ CID-Crime Investigator | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | 1.00 | (1.00) | -50.0% |
| Police Service Rep | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 | 1.00 | 25.0% |
| Records Clerk/Terminal Agency Coro | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| **Totals** | **76.00** | **76.00** | **76.00** | **76.00** | **78.01** | **75.01** | **(0.99)** | **-1.3%** |

## *Departmental Expenditure Detail*

| ***Police Department*** | **2013** | **2014** | **2015** | | **2016** | | | |
|---|---|---|---|---|---|---|---|---|
| | **Actual** | **Actual** | **Budget** | **Actual** | **Request** | **Adopted** | **Diff.** | **% Chg.** |
| Regular Salaries | 1,630,197 | 3,803,330 | 4,073,647 | 3,245,057 | 4,542,873 | 4,542,873 | 469,226 | 11.5% |
| Overtime Salaries | 74,208 | 158,253 | 150,000 | 186,799 | 210,402 | 210,402 | 60,402 | 40.3% |
| Group Insurance | 192,945 | 753,483 | 950,000 | 737,554 | 786,039 | 786,039 | (163,961) | -17.3% |
| Social Security | 2,660 | 1,834 | 3,000 | (4,385) | 7,327 | 7,327 | 4,327 | 144.2% |
| Medicare | 23,464 | 54,965 | 52,180 | 47,858 | 73,088 | 73,088 | 20,908 | 40.1% |
| Retirement | 202,395 | 615,638 | 640,000 | 519,063 | 671,390 | 671,390 | 31,390 | 4.9% |
| Tuition Reimbursement | - | 540 | 40,000 | 5,090 | 40,000 | 20,000 | (20,000) | -50.0% |
| Employee Unemployment Tax | 235 | - | 5,000 | - | - | - | (5,000) | -100.0% |
| Workers' Compensation | 111,474 | 224,986 | 255,000 | - | - | 230,000 | (25,000) | -9.8% |
| Other Employment Benefits | - | - | - | - | 17,000 | - | - | n/a |
| **Personal Services** | **2,237,578** | **5,613,029** | **6,168,827** | **4,737,036** | **6,348,119** | **6,541,119** | **372,292** | **6.0%** |
| Prof Sacs | 53,168 | 66,681 | 103,411 | 52,825 | 95,000 | 95,000 | (8,411) | -8.1% |
| Prof Sacs-Legal | 4,755 | - | - | - | - | 2,500 | 2,500 | n/a |
| Technical Svcs | 2,812,964 | 112,179 | 23,500 | 4,825 | 29,100 | 29,100 | 5,600 | 23.8% |
| Custodial Services | - | 15,078 | 18,000 | 14,153 | 21,800 | 21,800 | 3,800 | 21.1% |
| Repairs & Maintenance | 11,958 | 83,989 | - | 79,074 | 29,000 | 29,000 | 29,000 | n/a |
| Repair & Maintenance | 80 | - | - | - | - | - | - | n/a |
| Repairs and Maintenance - Equipment | - | 1,876 | 125,460 | - | 24,500 | 24,500 | (100,960) | -80.5% |
| Repairs and Maintenance - Vehicles | - | - | - | 91,702 | 162,700 | 162,700 | 162,700 | n/a |
| Rentals | 1,438 | 231,272 | 216,250 | 87,327 | 121,183 | 121,183 | (95,067) | -44.0% |
| Rentals - Equipment | - | - | 10,000 | 624 | 5,000 | 5,000 | (5,000) | -50.0% |
| Insurance-- | - | - | 6,000 | 19,264 | 45,000 | 45,000 | 39,000 | 650.0% |
| Communications | 38,283 | 85,951 | 192,400 | 39,914 | 60,000 | 60,000 | (132,400) | -68.8% |
| Postage/Shipping | - | - | - | 582 | 1,200 | 1,200 | 1,200 | n/a |
| Advertising-- | 2,500 | - | 2,000 | - | 2,000 | 2,000 | - | 0.0% |
| Printing & Binding | 6,474 | 8,520 | 10,500 | 2,338 | 10,500 | 10,500 | - | 0.0% |
| Travel-- | 2,383 | 5,844 | 14,000 | 7,279 | 14,000 | 10,000 | (4,000) | -28.6% |
| Dues & Fees | 2,174 | 9,187 | 5,405 | 28,355 | 5,865 | 5,865 | 460 | 8.5% |
| Education & Training | 2,703 | 41,194 | 37,500 | 18,836 | 40,500 | 40,500 | 3,000 | 8.0% |
| Meeting Expenditures | - | - | - | 41 | - | - | - | n/a |
| Contract Labor | 25,328 | 2,300 | 5,500 | 4,292 | - | - | (5,500) | -100.0% |
| Credit Card Fees | - | 324 | 500 | 65 | 500 | 500 | - | 0.0% |
| **Purchased/Contracted** | **2,964,208** | **664,395** | **770,426** | **451,496** | **667,848** | **666,348** | **(104,078)** | **-13.5%** |
| Supplies-- | 154,395 | 100,323 | 149,300 | 64,778 | 101,357 | 101,357 | (47,943) | -32.1% |
| Uniforms | - | 4,807 | - | 69,184 | 78,612 | 78,612 | 78,612 | n/a |
| Water/Sewage | - | 124 | 94,800 | 1,715 | 2,700 | 2,700 | (92,100) | -97.2% |
| Electricity | - | 10,489 | 54,800 | 33,276 | 54,800 | 54,800 | - | 0.0% |
| Utilities-- | - | 27,983 | - | - | - | - | - | n/a |
| Gasoline | 121,743 | 259,930 | 347,500 | 147,689 | 347,500 | 200,000 | (147,500) | -42.4% |
| Food | 548 | 3,569 | 3,000 | 1,513 | 3,000 | 3,000 | - | 0.0% |
| Books & Periodicals | 379 | 389 | - | - | - | - | - | n/a |
| Small Equipment | 23,866 | 110,204 | 87,027 | 25,938 | 145,000 | - | (87,027) | -100.0% |
| **Supplies** | **300,931** | **517,818** | **736,427** | **344,093** | **732,969** | **440,469** | **(295,958)** | **-40.2%** |
| Sites | - | 901 | - | - | - | - | - | n/a |
| Building and Building Improvements | 5,863 | - | - | - | - | - | - | n/a |
| Machinery & Equipment | 471,619 | 89,014 | 25,000 | 3,938 | 30,000 | - | (25,000) | -100.0% |
| Vehicles | 2,061,116 | 66,975 | - | 66,693 | 90,000 | - | - | n/a |
| Intangibles Software | 126,336 | - | - | - | - | 5,000 | 5,000 | n/a |
| **Capital Outlay** | **2,664,934** | **156,890** | **25,000** | **70,631** | **120,000** | **5,000** | **(20,000)** | **-80.0%** |
| Indirect Cost Allocation | - | - | - | (51,021) | (98,184) | (98,184) | (98,184) | n/a |
| **Interfund/Interdepartmental Charges** | **-** | **-** | **-** | **(51,021)** | **(98,184)** | **(98,184)** | **(98,184)** | **n/a** |
| Transfer to Debt Service | - | - | - | 90,248 | 604,554 | 604,554 | 604,554 | n/a |
| **Other Financing Uses** | **-** | **-** | **-** | **90,248** | **604,554** | **604,554** | **604,554** | **n/a** |
| | | | | | | | | |
| **Total Police Department** | **8,167,651** | **6,952,132** | **7,700,680** | **5,642,483** | **8,375,306** | **8,159,306** | **458,626** | **6.0%** |

# Public Works

***Notable Budget Items:***

For 2016, the Public Works budget reflects the reduction of personnel cost ($392,000) for 2015 positions that were not filled. Also, non-HOST qualified repairs and maintenance remained at 2015 budget levels. This includes $15,000 for storm damage removal, $115,000 for traffic signals, and $40,000 for right-of-way maintenance.

| ***Public Works*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | - | - | 594,400 | 125,391 | 202,882 | 202,882 | (391,518) | -65.9% |
| Purchased/Contracted Services | 1,110,853 | 1,146,445 | 581,000 | 1,150,718 | 1,334,500 | 649,500 | 68,500 | 11.8% |
| Supplies | 28,891 | 284,051 | 38,370 | 15,944 | 30,000 | 25,000 | (13,370) | -34.8% |
| Capital Outlay | - | 15,780 | - | - | - | - | - | n/a |
| **Totals Public Works** | **1,139,744** | **1,446,276** | **1,213,770** | **1,292,053** | **1,567,382** | **877,382** | **(336,388)** | **-27.7%** |

| ***Staffing*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Assistant to Public Works Director | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | n/a |
| Public Works Director/Civil Engineer | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | n/a |
| **Totals** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **n/a** |

| ***Contracting*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Public Works Director | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | (1.00) | -100.0% |
| Public Works Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Construction Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Civil Engineer II | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | n/a |
| **Totals** | **4.00** | **4.00** | **3.00** | **3.00** | **3.00** | **3.00** | **0.00** | **0.0%** |

## *Departmental Expenditure Detail*

| ***Public Works*** | **2013** | **2014** | **2015** | | **2016** | | | |
|---|---|---|---|---|---|---|---|---|
| | **Actual** | **Actual** | **Budget** | **Actual** | **Request** | **Adopted** | **Diff.** | **% Chg.** |
| Regular Salaries | - | - | 494,400 | 106,273 | 162,628 | 162,628 | (331,772) | -67.1% |
| Overtime Salaries | - | - | - | - | - | - | - | n/a |
| Group Insurance | - | - | 30,000 | 1,920 | 10,572 | 10,572 | (19,428) | -64.8% |
| Medicare | - | - | 10,000 | 1,612 | 3,335 | 3,335 | (6,665) | -66.7% |
| Retirement | - | - | 60,000 | 15,586 | 26,347 | 26,347 | (33,653) | -56.1% |
| **Personal Services** | **-** | **-** | **594,400** | **125,391** | **202,882** | **202,882** | **(391,518)** | **-65.9%** |
| Official/Admin Svcs | 137,500 | - | - | - | - | - | - | n/a |
| Prof Svcs | 393,733 | 264,124 | 300,000 | 295,942 | 358,300 | 358,300 | 58,300 | 19.4% |
| Prof Svcs-Legal | 1,410 | - | - | 891 | - | - | - | n/a |
| Technical Svcs | - | 103,890 | 45,000 | 15,641 | 45,000 | 55,000 | 10,000 | 22.2% |
| Repairs & Maintenance | - | 213,191 | 70,000 | 382,211 | 100,000 | - | (70,000) | -100.0% |
| Storm Damage Removal | 26,504 | 76,287 | 50,000 | 24,487 | 50,000 | 15,000 | (35,000) | -70.0% |
| Repair & Maintenance | 410,258 | 223,181 | - | 194,169 | 550,000 | 50,000 | 50,000 | n/a |
| Traffic Signal | 59,344 | 131,290 | 70,000 | 172,086 | 150,000 | 115,000 | 45,000 | 64.3% |
| ROW Maint | 79,043 | 125,851 | 15,000 | 58,560 | 65,000 | 40,000 | 25,000 | 166.7% |
| Insurance-- | 200 | (87) | 5,000 | 1,000 | 5,000 | 5,000 | - | 0.0% |
| Communications | 13 | 702 | 1,000 | 684 | 1,000 | 1,000 | - | 0.0% |
| Advertising-- | 665 | 479 | - | 621 | 900 | 900 | 900 | n/a |
| Printing & Binding | 2,171 | 387 | 1,000 | 62 | 900 | 900 | (100) | -10.0% |
| Travel-- | - | - | 24,000 | 2,810 | 3,500 | 3,500 | (20,500) | -85.4% |
| Dues & Fees | 12 | - | - | 1,425 | 200 | 200 | 200 | n/a |
| Education & Training | - | - | - | 129 | 1,000 | 1,000 | 1,000 | n/a |
| Software licenses | - | - | - | - | 3,700 | 3,700 | 3,700 | n/a |
| Contract Labor | - | 7,150 | - | - | - | - | - | n/a |
| **Purchased/Contracted** | **1,110,853** | **1,146,445** | **581,000** | **1,150,718** | **1,334,500** | **649,500** | **68,500** | **11.8%** |
| Supplies-- | 28,556 | 57,604 | 25,370 | 15,864 | 30,000 | 25,000 | (370) | -1.5% |
| Utilities-- | - | 226,447 | - | - | - | - | - | n/a |
| Gasoline | - | - | - | 80 | - | - | - | n/a |
| Food | 335 | - | - | - | - | - | - | n/a |
| Small Equipment | - | - | 13,000 | - | - | - | (13,000) | -100.0% |
| **Supplies** | **28,891** | **284,051** | **38,370** | **15,944** | **30,000** | **25,000** | **(13,370)** | **-34.8%** |
| Machinery & Equipment | - | 6,010 | - | - | - | - | - | n/a |
| Intangibles Software | - | 9,770 | - | - | - | - | - | n/a |
| **Capital Outlay** | **-** | **15,780** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| | | | | | | | | |
| **Total Public Works** | **1,139,744** | **1,446,276** | **1,213,770** | **1,292,053** | **1,567,382** | **877,382** | **(336,388)** | **-27.7%** |

# Parks & Recreation

***Notable Budget Items:***

Above the 2015 budget level, the 2016 budget includes a reduction in non-HOST Technical Svcs of $314,000, a $10,000 increase in small equipment, $15,000 in site improvements, $5,000 in machinery and equipment, and $5,000 in furniture and fixtures.

Additionally, a program modification is proposed to shift from contractor provided pool/aquatics program to a City staffed seasonal program. This includes the additional of one (1) full-time Athletics/Aquatics Manager, and twenty-one seasonal employees. This includes six (6) pool managers and fifteen (15) lifeguards. The $314,000 in TEchnical Svcs and $15,000 in Building an SIte Improvements will be funded with 2016 HOST revenues.

| ***Parks & Recreation*** | **2013 Actual** | **2014 Actual** | **2015 Budget** | **2015 Actual** | **2016 Request** | **2016 Adopted** | **Diff.** | **% Chg** |
|---|---|---|---|---|---|---|---|---|
| Personal Services | 15,828 | 271,269 | 452,045 | 421,831 | 562,072 | 680,453 | 228,408 | 50.5% |
| Purchased/Contracted Services | 542,522 | 986,358 | 858,500 | 781,889 | 1,135,000 | 627,000 | (231,500) | -27.0% |
| Supplies | 34,590 | 226,265 | 367,500 | 304,800 | 505,500 | 367,500 | - | 0.0% |
| Capital Outlay | 2,995 | 20,480 | - | - | 65,000 | 25,000 | 25,000 | n/a |
| **Total** | **595,935** | **1,504,372** | **1,678,045** | **1,508,520** | **2,267,572** | **1,699,953** | **21,908** | **1.3%** |

| ***Staffing*** | **2013 Actual** | **2014 Actual** | **2015 Budget** | **2015 Actual** | **2016 Request** | **2016 Adopted** | **Diff.** | **% Chg** |
|---|---|---|---|---|---|---|---|---|
| Athletic Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 0.00 | 0.0% |
| Parks/ Recreation Leader - PT | 3.00 | 3.00 | 3.00 | 3.00 | | 3.00 | 0.00 | 0.0% |
| Parks & Recreation Director | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 0.00 | 0.0% |
| Parks/ Athletic Coordinator - PT | 3.00 | 3.00 | 3.00 | 3.00 | | 3.00 | 0.00 | 0.0% |
| Assistant to Prks & Rec Director | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 0.00 | 0.0% |
| Athletics/Aquatics Coordinator | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | n/a |
| Lifeguards (Seasonal) | 0.00 | 0.00 | 0.00 | 0.00 | 15.00 | 15.00 | 15.00 | n/a |
| Pool Managers (Seasonal) | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 | 6.00 | 6.00 | n/a |
| Special Events/Marketing Coord. | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | n/a |
| **Totals** | **9.00** | **9.00** | **9.00** | **9.00** | **23.00** | **31.00** | **22.00** | **244.4%** |

## *Departmental Expenditure Detail*

| ***Parks & Recreation*** | **2013** | **2014** | **2015** | | **2016** | | | |
|---|---|---|---|---|---|---|---|---|
| | **Actual** | **Actual** | **Budget** | **Actual** | **Request** | **Adopted** | **Diff.** | **% Chg.** |
| Regular Salaries | - | 221,504 | 413,545 | 324,590 | 438,997 | 557,378 | 143,833 | 34.8% |
| Overtime Salaries | - | 34 | - | 173 | - | - | - | n/a |
| Group Insurance | - | 18,526 | 10,000 | 46,770 | 58,926 | 58,926 | 48,926 | 489.3% |
| Social Security | - | 601 | 1,000 | 3,322 | 5,808 | 5,808 | 4,808 | 480.8% |
| Medicare | - | 3,010 | 2,500 | 4,475 | 9,003 | 9,003 | 6,503 | 260.1% |
| Retirement | - | 22,594 | 25,000 | 42,501 | 49,338 | 49,338 | 24,338 | 97.4% |
| Workers' Compensation | 15,828 | 5,000 | - | - | - | - | - | n/a |
| **Personal Services** | **15,828** | **271,269** | **452,045** | **421,831** | **562,072** | **680,453** | **228,408** | **50.5%** |
| Official/Admin Svcs | - | - | 50,000 | - | - | - | (50,000) | -100.0% |
| Prof Svcs | 18,549 | 159,708 | - | 96,468 | 100,000 | 25,000 | 25,000 | n/a |
| Prof Svcs-Legal | 1,960 | 12,978 | - | 13,264 | - | - | - | n/a |
| Technical Svcs | 400,000 | 278,230 | 550,000 | 384,925 | 650,000 | 236,000 | (314,000) | -57.1% |
| Custodial Services | - | 38,587 | - | 12,835 | - | - | - | n/a |
| Lawn Care | - | 3,667 | - | - | - | - | - | n/a |
| Repairs & Maintenance | - | 384,422 | - | 103,905 | 75,000 | 75,000 | 75,000 | n/a |
| Storm Damage Removal | 68,329 | - | - | - | - | - | - | n/a |
| Repair & Maintenance | - | 32,695 | - | - | - | - | - | n/a |
| ROW Maint | - | 1,900 | - | - | - | - | - | n/a |
| Rentals | 2,089 | 7,507 | 3,000 | 4,425 | - | - | (3,000) | -100.0% |
| Rentals - Equipment | - | 1,559 | - | - | - | - | - | n/a |
| Equipment Rental | - | 62 | 15,000 | - | 20,000 | 20,000 | 5,000 | 33.3% |
| Insurance-- | 10,478 | - | - | - | - | - | - | n/a |
| Communications | - | 6,184 | 2,000 | 3,666 | 5,000 | 5,000 | 3,000 | 150.0% |
| Advertising-- | 582 | - | - | 13,983 | 17,500 | 14,000 | 14,000 | n/a |
| Printing & Binding | 1,132 | 5,041 | 15,000 | 8,096 | 7,500 | 7,500 | (7,500) | -50.0% |
| Travel-- | 5,746 | 9,279 | 1,500 | 2,707 | 8,000 | 2,500 | 1,000 | 66.7% |
| Dues & Fees | 40 | 1,691 | 2,000 | 7,720 | 20,000 | 10,000 | 8,000 | 400.0% |
| Education & Training | - | 395 | - | 1,060 | 8,000 | 8,000 | 8,000 | n/a |
| Meeting Expenditures | - | - | - | 317 | 2,000 | 2,000 | 2,000 | n/a |
| Contract Labor | 33,617 | 41,499 | 220,000 | 126,810 | 220,000 | 220,000 | - | 0.0% |
| Credit Card Fees | - | 954 | - | 1,708 | 2,000 | 2,000 | 2,000 | n/a |
| **Purchased/Contracted** | **542,522** | **986,358** | **858,500** | **781,889** | **1,135,000** | **627,000** | **(231,500)** | **-27.0%** |
| Supplies-- | 13,188 | 74,622 | 160,000 | 106,782 | 255,000 | 150,000 | (10,000) | -6.3% |
| Water/Sewage | - | 2,915 | - | 114,518 | 100,000 | 100,000 | 100,000 | n/a |
| Natural Gas | - | 1,400 | - | 7,538 | 15,000 | 12,000 | 12,000 | n/a |
| Electricity | - | 9,017 | - | 61,558 | 100,000 | 90,000 | 90,000 | n/a |
| Utilities-- | 20,846 | 77,649 | 200,000 | - | - | - | (200,000) | -100.0% |
| Gasoline | 30 | 3,382 | 7,500 | 809 | 5,000 | 5,000 | (2,500) | -33.3% |
| Food | 112 | 1,311 | - | - | - | - | - | n/a |
| Books & Periodicals | - | - | - | - | 500 | 500 | 500 | n/a |
| Small Equipment | 414 | 55,969 | - | 13,595 | 30,000 | 10,000 | 10,000 | n/a |
| **Supplies** | **34,590** | **226,265** | **367,500** | **304,800** | **505,500** | **367,500** | **-** | **0.0%** |
| Site Improvements | - | - | - | - | 15,000 | 15,000 | 15,000 | n/a |
| Building and Building Improvements | - | - | - | - | 15,000 | - | - | n/a |
| Machinery and Equipment | 2,995 | - | - | - | 5,000 | 5,000 | 5,000 | n/a |
| Vehicles | - | 20,480 | - | - | 25,000 | - | - | n/a |
| Furniture and Fixtures | - | - | - | - | 5,000 | 5,000 | 5,000 | n/a |
| **Capital Outlay** | **2,995** | **20,480** | **-** | **-** | **65,000** | **25,000** | **25,000** | **n/a** |
| | | | | | | | | |
| **Total Parks & Recreation** | **595,935** | **1,504,372** | **1,678,045** | **1,508,520** | **2,267,572** | **1,699,953** | **21,908** | **1.3%** |

# Community Development

***Notable Budget Items:***

The 2015 budget reflected only four (4) staff positions at adoption. Seven (7) positions have/were been added during 2015 and are reflected in the 2016 budget. The 2015 budget also accounted for the purchase of three (3) vehicles at a cost of $60,000.

| ***Community Development*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | 138,106 | 486,405 | 377,005 | 610,826 | 951,994 | 951,994 | 574,989 | 152.5% |
| Purchased/Contracted Services | 1,097,139 | 1,876,616 | 1,794,474 | 1,197,994 | 1,994,500 | 1,802,400 | 7,926 | 0.4% |
| Supplies | 23,993 | 12,210 | 14,500 | 7,344 | 14,000 | 14,000 | (500) | -3.4% |
| Capital Outlay | - | 19,070 | 60,000 | 20,889 | - | - | (60,000) | -100.0% |
| Interfund/Interdepartmental Charges | - | - | - | (13,689) | - | - | - | n/a |
| **Total** | **1,259,238** | **2,394,301** | **2,245,979** | **1,823,364** | **2,960,494** | **2,768,394** | **522,415** | **23.3%** |

| ***Staffing*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Fire Marshal | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | n/a |
| Land Development Inspector | 0.00 | 0.00 | 0.00 | 2.00 | 2.00 | 2.00 | 2.00 | n/a |
| Planner | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 1.00 | 50.0% |
| Administrative Assistant | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | n/a |
| Community Dev Assist Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Community Development Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Land Development Inspector/Arborist | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | n/a |
| CommDev Manager-Civil Engineer | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | n/a |
| **Totals** | **4.00** | **4.00** | **4.00** | **11.00** | **11.00** | **11.00** | **7.00** | **175.0%** |

| ***Contracting*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Building Official | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Plan Reviewer/Inspector | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Building Inspector | 0.00 | 0.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.0% |
| Permit Technician | 0.00 | 0.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.0% |
| Code Enforcement Supervisor | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| Code Enforcement Officer | 0.00 | 0.00 | 3.00 | 3.00 | 3.00 | 3.00 | 0.00 | 0.0% |
| Administrative Assistant | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.0% |
| **Totals** | **0.00** | **0.00** | **11.00** | **11.00** | **11.00** | **11.00** | **0.00** | **0.0%** |

## *Departmental Expenditure Detail*

| ***Community Development*** | **2013 Actual** | **2014 Actual** | **2015 Budget** | **Actual** | **2016 Request** | **Proposed** | **Diff.** | **% Chg.** |
|---|---|---|---|---|---|---|---|---|
| Regular Salaries | 122,266 | 419,916 | 292,005 | 490,985 | 742,031 | 742,031 | 450,026 | 154.1% |
| Group Insurance | 352 | 11,861 | 25,000 | 55,261 | 90,571 | 90,571 | 65,571 | 262.3% |
| Social Security | 1,414 | - | - | 226 | - | - | - | n/a |
| Medicare | 1,722 | 6,147 | 10,000 | 6,635 | 15,216 | 15,216 | 5,216 | 52.2% |
| Retirement | 12,310 | 45,481 | 50,000 | 57,719 | 104,176 | 104,176 | 54,176 | 108.4% |
| Employee Unemployment Tax | 42 | - | - | - | - | - | - | n/a |
| Workers' Compensation | - | 3,000 | - | - | - | - | - | n/a |
| **Personal Services** | **138,106** | **486,405** | **377,005** | **610,826** | **951,994** | **951,994** | **574,989** | **152.5%** |
| Official/Admin Svcs | 826,435 | 21,229 | - | - | - | - | - | n/a |
| Prof Svcs | 231,073 | 394,543 | 200,000 | 228,559 | 474,000 | 315,000 | 115,000 | 57.5% |
| Prof Svcs-Legal | 1,027 | - | - | 2,706 | 50,000 | 25,000 | 25,000 | n/a |
| Technical Svcs | 2,144 | - | - | - | - | - | - | n/a |
| Administrative Services | - | - | 214,802 | - | - | - | (214,802) | -100.0% |
| Lawn Care | - | 375 | - | - | - | - | - | n/a |
| Repairs & Maintenance | - | - | 3,000 | 2,755 | 5,000 | 2,500 | (500) | -16.7% |
| Rentals | 195 | 16,021 | - | 13,750 | - | - | - | n/a |
| Insurance-- | - | - | - | 1,304 | 7,500 | 7,500 | 7,500 | n/a |
| Communications | 5,583 | 10,833 | 10,000 | 5,819 | 8,000 | 8,000 | (2,000) | -20.0% |
| Advertising-- | 4,286 | 22,074 | 18,000 | 10,142 | 15,000 | 15,000 | (3,000) | -16.7% |
| Printing & Binding | 21,967 | 5,379 | 10,000 | 1,284 | 7,000 | 7,000 | (3,000) | -30.0% |
| Travel-- | 1,073 | 2,873 | 3,500 | 2,675 | 7,000 | 7,000 | 3,500 | 100.0% |
| Dues & Fees | 125 | 4,115 | 3,000 | 2,192 | 4,000 | 4,000 | 1,000 | 33.3% |
| Education & Training | 3,085 | 4,256 | 4,000 | 1,910 | 7,000 | 4,000 | - | 0.0% |
| Meeting Expenditures | - | - | - | 1,487 | 5,000 | 2,400 | 2,400 | n/a |
| Contract Labor | 88 | 1,335,668 | 1,253,172 | 877,038 | 1,400,000 | 1,400,000 | 146,828 | 11.7% |
| Other Purchased Svcs-Other | 58 | 59,250 | 75,000 | 42,139 | 5,000 | 5,000 | (70,000) | -93.3% |
| **Purchased/Contracted** | **1,097,139** | **1,876,616** | **1,794,474** | **1,197,994** | **1,994,500** | **1,802,400** | **7,926** | **0.4%** |
| Supplies-- | 16,394 | 3,901 | 4,000 | 3,310 | 4,000 | 4,000 | - | 0.0% |
| Uniforms | - | - | - | - | 2,000 | 2,000 | 2,000 | n/a |
| Gasoline | - | 2,357 | 3,500 | 1,663 | 3,500 | 3,500 | - | 0.0% |
| Food | 882 | 4,525 | 2,000 | 849 | - | - | (2,000) | -100.0% |
| Books & Periodicals | - | - | 1,000 | 1,522 | 2,500 | 2,500 | 1,500 | 150.0% |
| Small Equipment | 6,717 | 1,427 | 4,000 | - | 2,000 | 2,000 | (2,000) | -50.0% |
| **Supplies** | **23,993** | **12,210** | **14,500** | **7,344** | **14,000** | **14,000** | **(500)** | **-3.4%** |
| Vehicles | - | 19,070 | 60,000 | 20,889 | - | - | (60,000) | -100.0% |
| **Capital Outlay** | **-** | **19,070** | **60,000** | **20,889** | **-** | **-** | **(60,000)** | **-100.0%** |
| Indirect Cost Allocation | - | - | - | (13,689) | - | - | - | n/a |
| **Interfund/Interdepartmental Charges** | **-** | **-** | **-** | **(13,689)** | **-** | **-** | **-** | **n/a** |
| | | | | | | | | |
| **Total Community Development** | **1,259,238** | **2,394,301** | **2,245,979** | **1,823,364** | **2,960,494** | **2,768,394** | **522,415** | **23.3%** |

# Tourism

***Notable Budget Items:***

For 2015, Tourism had no adopted budget. Mid-year (2015) the Coty Council amended the General Fund budget and provided a budget of $30,000. The 2016 budget reflects the elimination of the Hotel Motel Tourism Manager position.

| ***Tourism*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Personal Services | - | 19,468 | - | 54,961 | - | - | - | n/a |
| Purchased/Contracted Services | - | 24,981 | - | 373,922 | 300,000 | - | - | n/a |
| Supplies | - | 5,710 | - | 16,959 | - | - | - | n/a |
| Other Financing Uses | - | - | - | - | - | - | - | n/a |
| **Total** | **-** | **50,159** | **-** | **445,842** | **300,000** | **-** | **-** | **n/a** |

| ***Staffing*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Hotel/Motel Tourism Manager | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | (1.00) | -100.0% |
| **Totals** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **n/a** |

## *Departmental Expenditure Detail*

| ***Tourism*** | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Actual | 2016 Request | 2016 Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Regular Salaries | - | 15,058 | - | 40,586 | - | - | - | n/a |
| Group Insurance | - | 1,847 | - | 6,902 | - | - | - | n/a |
| Social Security | - | - | - | 3 | - | - | - | n/a |
| Medicare | - | 208 | - | 573 | - | - | - | n/a |
| Retirement | - | 2,355 | - | 6,897 | - | - | - | n/a |
| **Personal Services** | **-** | **19,468** | **-** | **54,961** | **-** | **-** | **-** | **n/a** |
| Prof Sacs | - | 11,848 | - | 277,740 | 300,000 | - | - | n/a |
| Rentals | - | 338 | - | - | - | - | - | n/a |
| Communications | - | 1,962 | - | 394 | - | - | - | n/a |
| Advertising-- | - | 7,931 | - | 91,232 | - | - | - | n/a |
| Printing & Binding | - | 225 | - | 1,758 | - | - | - | n/a |
| Travel-- | - | 2,147 | - | 1,923 | - | - | - | n/a |
| Dues & Fees | - | 530 | - | 875 | - | - | - | n/a |
| **Purchased/Contracted** | **-** | **24,981** | **-** | **373,922** | **300,000** | **-** | **-** | **n/a** |
| Supplies-- | - | 178 | - | 16,724 | - | - | - | n/a |
| Food | - | 1,246 | - | 235 | - | - | - | n/a |
| Books & Periodicals | - | 495 | - | - | - | - | - | n/a |
| Small Equipment | - | 3,791 | - | - | - | - | - | n/a |
| **Supplies** | **-** | **5,710** | **-** | **16,959** | **-** | **-** | **-** | **n/a** |
| | | | | | | | | |
| **Total Tourism** | **-** | **50,159** | **-** | **445,842** | **300,000** | **-** | **-** | **n/a** |

# Non-Department

***Notable Budget Items:***

The 2015 budget reflected (1) the budget contingency of $250,000 and (2) a transfer to debt service for capital lease principal and interest on police car acquisition ($1.7 million). For 2016, the transfer to debt service for debt related to the Police Department is in the Police Department budget (i.e. acquisition of fifty-seven cars in 2013, Motorola radios, and acquisition of three (3) cars in 2015). The transfer to E911 is to supplement E911 operations above the E911 revenues (excise taxes on wired and wireless communications).

| ***Non-Department*** | 2013 | 2014 | 2015 | | 2016 | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual | Actual | Budget | Actual | Request | Adopted | Diff. | % Chg |
| Other Costs | - | - | 250,000 | - | 250,000 | 1,389,000 | 1,139,000 | 455.6% |
| Other Financing Uses | - | - | 541,487 | 90,248 | 350,500 | 305,500 | (235,987) | -43.6% |
| **Total** | **-** | **-** | **791,487** | **90,248** | **600,500** | **1,694,500** | **903,013** | **114.1%** |

## *Departmental Expenditure Detail*

| ***Non-Department*** | 2013 | 2014 | 2015 | | 2016 | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual | Actual | Budget | Actual | Request | Adopted | Diff. | % Chg. |
| Contingency | - | - | 250,000 | - | 250,000 | 1,389,000 | 1,139,000 | 455.6% |
| **Other Costs** | **-** | **-** | **250,000** | **-** | **250,000** | **1,389,000** | **1,139,000** | **455.6%** |
| Transfers to E911 | - | - | - | - | 350,500 | 305,500 | 305,500 | n/a |
| Transfer to Debt Service | - | - | 541,487 | 90,248 | - | - | (541,487) | -100.0% |
| **Other Financing Uses** | **-** | **-** | **541,487** | **90,248** | **350,500** | **305,500** | **(235,987)** | **-43.6%** |
| **Total Non-Department** | **-** | **-** | **791,487** | **90,248** | **600,500** | **1,694,500** | **903,013** | **114.1%** |

# Other Funds

# Revenues and Expenditures

# Confiscated Funds

***Notable Budget Items:***

The City of Brookhaven Police Department continues to participate with various law enforcement agencies in protecting Brookhaven citizens and the area resulting in the sharing of forfeitures. The 2016 budget reflects the results of this cooperation, interdiction efforts, and adjudication which is providing more resources.
These funds ae restricted to police activities, and have been used to promote community police efforts, its Explorer Program and Citizens Academy.

| ***Revenue Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Forfeitures | - | 14,312 | 2,500 | 21,091 | 18,000 | 18,000 | 15,500 | 620.0% |
| **Fines and Forfeitures** | **-** | **14,312** | **2,500** | **21,091** | **18,000** | **18,000** | **15,500** | **620.0%** |
| Interest Revenue | - | - | - | 11 | 20 | 20 | 20 | n/a |
| **Investment Income** | **-** | **-** | **-** | **11** | **20** | **20** | **20** | **n/a** |
| **Total Revenues** | **-** | **14,312** | **2,500** | **21,102** | **18,020** | **18,020** | **-** | **0.0%** |

| ***Expenditure Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Advertising-- | - | 199 | - | - | - | - | - | n/a |
| Dues & Fees | - | 365 | - | - | - | - | - | n/a |
| Bank Fees | - | - | - | 30 | 50 | 50 | 50 | n/a |
| **Purchased/Contracted** | **-** | **564** | **-** | **30** | **50** | **50** | **50** | **n/a** |
| Supplies-- | - | - | - | 3,233 | 4,500 | 4,500 | 4,500 | n/a |
| Uniforms | - | - | - | 2,078 | 3,000 | 3,000 | 3,000 | n/a |
| Small Equipment | - | - | 2,500 | - | - | - | (2,500) | -100.0% |
| **Supplies** | **-** | **-** | **2,500** | **5,311** | **7,500** | **7,500** | **5,000** | **200.0%** |
| Bad Debt Expense-RE | - | - | - | - | - | - | - | n/a |
| Contingency | - | - | - | - | 10,470 | 10,470 | 10,470 | n/a |
| **Other Costs** | **-** | **-** | **-** | **-** | **10,470** | **10,470** | **10,470** | **n/a** |
| **Total Expenditures** | **-** | **564** | **2,500** | **5,341** | **18,020** | **18,020** | **15,520** | **620.8%** |

# *Street Lighting Special Revenue Fund*

***Notable Budget Items:***

The operations of the City's streetlighting wee previously part of the General Fund. Data for 2013, 2014, and 2015 are presented for comparison purposes only. The fees are assessed by DeKalb County, and based on their 2015 assessments and the addition of annexed properties, the City expects to receive $475,000 in 2016.
The charges are for electricity and incidental maintenance to streetlights in the City.

| ***Revenue Detail*** | **2013 Actual** | **2014 Actual** | **2015 Budget** | **Actual** | **2016 Request** | **Adopted** | **Diff.** | **% Chg** |
|---|---|---|---|---|---|---|---|---|
| Streetlight Fees | 362,219 | 402,959 | 404,151 | 70,362 | 472,500 | 472,500 | 68,349 | 16.9% |
| Street Lights - Prior Year | - | 634 | 200 | 11,537 | 2,500 | 2,500 | 2,300 | 1150.0% |
| **Charges for Services** | **362,219** | **403,593** | **404,351** | **81,899** | **475,000** | **475,000** | **70,649** | **17.5%** |
| | | | | | | | | |
| **Total Revenues** | **362,219** | **403,593** | **404,351** | **81,899** | **475,000** | **475,000** | **70,649** | **17.5%** |

| ***Expenditure Detail*** | **2013 Actual** | **2014 Actual** | **2015 Budget** | **Actual** | **2016 Request** | **Adopted** | **Diff.** | **% Chg.** |
|---|---|---|---|---|---|---|---|---|
| Electricity | - | 182,238 | 400,000 | 280,819 | 475,000 | 475,000 | 75,000 | 18.8% |
| **Supplies** | **335** | **408,685** | **400,000** | **281,177** | **475,000** | **475,000** | **75,000** | **18.8%** |
| | | | | | | | | |
| **Total Expenditures** | **335** | **408,685** | **400,000** | **281,177** | **475,000** | **475,000** | **75,000** | **18.8%** |

# *Enhanced 911 Special Revenue Fund*

***Notable Budget Items:***

The revenues, which are derived from imposition of an excise tax of 1.5% on wired and wireless communications, are not sufficient to cover the cost of emergency communications in 2016. E911 fees for 2016 are projected at $720,000, while to cost to provide emergency communication services via intergovernmental agreement are $1,025,000. As a result, the General Fund will have to supplement (transfer in) $305,500 to support operations in 2016.

| ***Revenue Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| E911 Fees | - | 273,238 | 938,333 | 326,812 | 720,000 | 720,000 | (218,333) | -23.3% |
| **Charges for Services** | **-** | **273,238** | **938,333** | **326,812** | **720,000** | **720,000** | **(218,333)** | **-23.3%** |
| Transfer from Gen Fund (100) | - | - | - | 600,688 | 305,500 | 305,500 | 305,500 | n/a |
| **Other Financing Sources** | **-** | **-** | **-** | **600,688** | **305,500** | **305,500** | **305,500** | **n/a** |
| | | | | | | | | |
| **Total Revenues** | **-** | **273,238** | **938,333** | **927,500** | **1,025,500** | **1,025,500** | **87,167** | **9.3%** |

| ***Expenditure Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Intergovernmental Expenditures | - | - | - | - | - | - | - | n/a |
| Payments to Other Agencies | - | 293,362 | 938,333 | 927,500 | 1,025,500 | 1,025,500 | 87,167 | 9.3% |
| Bad Debt Expense-RE | - | - | - | - | - | - | - | n/a |
| Contingency | - | - | - | - | - | - | - | n/a |
| **Other Costs** | **-** | **293,362** | **938,333** | **927,500** | **1,025,500** | **1,025,500** | **87,167** | **9.3%** |
| | | | | | | | | |
| **Total Expenditures** | **-** | **293,362** | **938,333** | **927,500** | **1,025,500** | **1,025,500** | **87,167** | **9.3%** |

# *Special Tax District #1*

***Notable Budget Items:***

The 2016 budget reflects the continued imposition of property taxes on the properties in the special tax district. The 2015 millage rate is 1.50 mills, which was attempting to match start-up cost with revenues. With a full allotment of officers (equivalent of five officer man-hours) and operating costs, the millage rate is proposed to be 6.45. Tis is the same as that projected during start-up of the district.

Operating cost are for the police officers salaries and benefits, overhead and allocation of indirect cost. The officers were equipped (i.e. uniforms, equipment, and vehicles) in 2015.

| ***Revenue Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Real Property Tax | - | - | 100,000 | 14,400 | 396,309 | 396,309 | 296,309 | 296.3% |
| Real Property Tax - Prior Year | - | - | - | - | 1,500 | 1,500 | 1,500 | n/a |
| Pen & Int on Del Taxes-Business | - | - | - | - | - | - | - | n/a |
| **Taxes** | **-** | **-** | **100,000** | **14,400** | **397,809** | **397,809** | **-** | **0.0%** |
| Defrayment of Costs | - | - | 342,500 | 65,335 | 55,644 | 55,644 | (286,856) | -83.8% |
| **Charges for Services** | **-** | **-** | **342,500** | **65,335** | **55,644** | **55,644** | **(286,856)** | **-83.8%** |
| **Total Revenues** | **-** | **-** | **442,500** | **79,735** | **453,453** | **453,453** | **(137,952)** | **-31.2%** |

| ***Staffing*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Police Officer | 0.0 | 0.0 | 0.0 | 5.0 | 5.0 | 5.0 | 5.0 | n/a |
| **Totals** | **0.0** | **0.0** | **0.0** | **5.0** | **5.0** | **5.0** | **5.0** | **n/a** |

| ***Expenditure Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Regular Salaries | - | - | 170,342 | 140,012 | 258,660 | 258,660 | 88,318 | 51.8% |
| Overtime Salaries | - | - | 12,200 | 9,725 | 25,128 | 25,128 | 12,928 | 106.0% |
| Group Insurance | - | - | 16,000 | 13,162 | 22,416 | 22,416 | 6,416 | 40.1% |
| Social Security | - | - | 10,800 | 8,774 | 17,736 | 17,736 | 6,936 | 64.2% |
| Medicare | - | - | 2,200 | 1,816 | 3,552 | 3,552 | 1,352 | 61.5% |
| Retirement | - | - | 9,000 | 7,266 | 14,196 | 14,196 | 5,196 | 57.7% |
| **Personal Services** | **-** | **-** | **220,542** | **180,755** | **341,688** | **341,688** | **121,146** | **54.9%** |
| Small Equipment | - | - | 13,783 | 13,208 | - | - | (13,783) | -100.0% |
| **Supplies** | **-** | **-** | **13,783** | **13,208** | **-** | **-** | **(13,783)** | **-100.0%** |
| Machinery & Equipment | - | - | 52,690 | 52,686 | - | - | (52,690) | -100.0% |
| Vehicles | - | - | 155,485 | 155,495 | - | - | (155,485) | -100.0% |
| **Capital Outlay** | **-** | **-** | **208,175** | **208,181** | **-** | **-** | **(208,175)** | **-100.0%** |
| Indirect Cost Allocation | - | - | - | 64,710 | 98,184 | 98,184 | 98,184 | n/a |
| **Interfund/Interdepartmental Charges** | **-** | **-** | **-** | **64,710** | **98,184** | **98,184** | **98,184** | **n/a** |
| Contingency | - | - | - | - | - | 13,581 | 13,581 | n/a |
| **Other Costs** | **-** | **-** | **-** | **-** | **-** | **13,581** | **13,581** | **n/a** |
| **Total Expenditures** | **-** | **-** | **442,500** | **466,854** | **439,872** | **453,453** | **10,953** | **2.5%** |

# Hotel Motel Special Revenue Fund

***Notable Budget Items:***

The Hotel Motel taxes for 2016 are expected to approximate the $1.8 million budgeted. A hotel is part of the City's most recent annexation, and the City expects to receive these taxes in 2016.

At the City's current 5% hotel motel tax rate, 60% of the revenues, $1.08 million are to be transferred to the General Fund (unrestricted). The 40% balance, $720,000 has to be expended to promote tourism (hotel motel usage) in Brookhaven. The City is establishing its own convention and visitors bureau (CVB) and preparing to contract with Discover DeKalb (a tax-exempt agency) to promote Brookhaven and its various events. This 40% is restricted to these purposes.

| ***Revenue Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Hotel/Motel Tax | 1,296,840 | 1,646,794 | 1,800,000 | 1,093,909 | 1,800,000 | 1,800,000 | - | 0.0% |
| **Taxes** | **1,296,840** | **1,646,794** | **1,800,000** | **1,093,909** | **1,800,000** | **1,800,000** | **-** | **0.0%** |
| **Total Revenues** | **1,296,840** | **1,646,794** | **1,800,000** | **1,093,909** | **1,800,000** | **1,800,000** | **-** | **0.0%** |

| ***Expenditure Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Group Insurance | - | 161 | - | - | - | - | - | n/a |
| **Personal Services** | **-** | **161** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| Prof Svcs | - | 7,560 | - | - | - | - | - | n/a |
| Rentals | - | 50 | - | - | - | - | - | n/a |
| Communications | - | 49 | - | - | - | - | - | n/a |
| Printing & Binding | - | 781 | - | - | - | - | - | n/a |
| Travel-- | - | 190 | - | - | - | - | - | n/a |
| Other Purchased Svcs-Other | 11,794 | 66,824 | - | - | - | - | - | n/a |
| **Purchased/Contracted** | **11,794** | **75,454** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| Supplies-- | - | 900 | - | - | - | - | - | n/a |
| **Supplies** | **-** | **900** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| Intergovernmental Expenditures | - | - | 720,000 | - | 720,000 | 540,000 | (180,000) | -25.0% |
| Payments to Other Agencies | - | - | - | - | - | - | - | n/a |
| Contingency | - | - | - | - | - | 180,000 | 180,000 | n/a |
| **Other Costs** | **-** | **-** | **720,000** | **-** | **720,000** | **720,000** | **-** | **0.0%** |
| Transfers Out-Debt | 778,104 | 988,076 | 1,080,000 | - | 1,080,000 | 1,080,000 | - | 0.0% |
| **Other Financing Uses** | **778,104** | **988,076** | **1,080,000** | **-** | **1,080,000** | **1,080,000** | **-** | **0.0%** |
| **Total Expenditures** | **789,898** | **1,064,591** | **1,800,000** | **-** | **1,800,000** | **1,800,000** | **-** | **0.0%** |

# *HOST Special Revenue Fund*

***Notable Budget Items:***

Due to changes in the cost of service provided to unincorporated residents (increase), the applicable County millage rate for services provided to incorporated residents "increased". Thus, the difference between County rates for unincorporated residents and city residents (i.e. City of Brookhaven) "decreased". The resulting "decrease" decreases the HOST allocation to the City.

The funding is projected to be $4.8 million. The funding is allocated to (1) small equipment ($145,000) and equipped vehicles (SUV and Van; $105,000) for the police department; (2) $2.6 million for parks including master plan projects at each City park and (3) $2.0 million for various sidewalk and road improvements.

| ***Revenue Detail*** | **2013 Actual** | **2014 Actual** | **2015 Budget** | **Actual** | **2016 Request** | **Adopted** | **Diff.** | **% Chg** |
|---|---|---|---|---|---|---|---|---|
| HOST Revenues | 5,201,601 | 6,360,076 | 6,300,000 | 1,517,853 | 5,300,000 | 4,850,000 | (1,450,000) | -23.0% |
| **Taxes** | **5,201,601** | **6,360,076** | **6,300,000** | **1,517,853** | **5,300,000** | **4,850,000** | **(1,450,000)** | **-23.0%** |
| **Total Revenues** | **5,201,601** | **6,360,076** | **6,300,000** | **1,517,853** | **5,300,000** | **4,850,000** | **(1,450,000)** | **-23.0%** |

| ***Expenditure Detail*** | **2013 Actual** | **2014 Actual** | **2015 Budget** | **Actual** | **2016 Request** | **Adopted** | **Diff.** | **% Chg.** |
|---|---|---|---|---|---|---|---|---|
| Capital Outlay -General Administration | - | 96,715 | - | - | - | - | - | n/a |
| Capital Outlay - Public Safety | - | 569,702 | 115,000 | 247,441 | - | 250,000 | 135,000 | 117.4% |
| Capital Outlay - Public Works | 917,693 | 2,536,392 | 3,124,000 | 707,054 | 2,756,000 | 2,000,000 | (1,124,000) | -36.0% |
| Capital Outlay - Parks & Recreation | - | 351,691 | 3,061,000 | 906,491 | 2,544,000 | 2,600,000 | (461,000) | -15.1% |
| **Capital Outlay** | **917,693** | **3,554,500** | **6,300,000** | **1,860,986** | **5,300,000** | **4,850,000** | **(1,450,000)** | **-23.0%** |
| **Total Expenditures** | **917,693** | **3,554,500** | **6,300,000** | **1,860,986** | **5,300,000** | **4,850,000** | **(1,450,000)** | **-23.0%** |

# Debt Service Funds

***Notable Budget Items:***
Includes the payment of principal and interest on the 2015 lease/purchase of three (3) police cars.

| ***Revenue Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | 2016 Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Transfer from Gen Fund (100) | 4,250 | 746,830 | 541,487 | 346,853 | 816,036 | 816,036 | 274,549 | 50.7% |
| **Other Financing Sources** | **4,250** | **746,830** | **541,487** | **346,853** | **816,036** | **816,036** | **274,549** | **50.7%** |
| | | | | | | | | |
| **Total Revenues** | **4,250** | **746,830** | **541,487** | **346,853** | **816,036** | **816,036** | **274,549** | **50.7%** |

| ***Expenditure Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | 2016 Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Principal Capital Lease | - | 672,157 | 514,413 | 701,056 | 780,364 | 780,364 | 265,951 | 51.7% |
| Interest Capital Lease | 4,250 | 74,673 | 27,074 | 68,503 | 35,672 | 35,672 | 8,598 | 31.8% |
| **Debt Service** | **4,250** | **746,830** | **541,487** | **769,559** | **816,036** | **816,036** | **274,549** | **50.7%** |
| | | | | | | | | |
| **Total Expenditures** | **4,250** | **746,830** | **541,487** | **769,559** | **816,036** | **816,036** | **274,549** | **50.7%** |

| ***Schedule of Debt*** | Original | Payments | 2015 | 2016 | 2017 | 2018 | Balance | Last Paymnt |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| Technology Equipment<br>*Jan 2013; 1.890%; annual payments* | 1,000,000 | 211,482 | 211,482 | 211,482 | 211,482 | 211,482 | - | Jan 2018 |
| | | | | | | | | |
| Police Cars (57)<br>*Dec 2013; 3.00%; monthly payments* | 1,700,000 | 541,487 | 541,487 | 547,487 | 209,706 | - | - | May 2017 |
| | | | | | | | | |
| Motorola Radios<br>*Jun 2013; 4.108%; annual payments* | 172,973 | 38,985 | 38,985 | 38,985 | 38,985 | 38,985 | - | Jul 2018 |
| | | | | | | | | |
| Police Cars (3)<br>*June 2015; 1.710%; annual payments* | 116,256 | - | 24,081 | 24,081 | 24,081 | 24,081 | 24,081 | Jul 2019 |
| | | | | | | | | |
| **Debt Service** | **2,989,229** | **791,954** | **816,035** | **822,035** | **484,254** | **274,548** | **24,081** | |

# *Stormwater Utility Fund*

***Notable Budget Items:***

Stormwater revenues reflect the most recent billing by DeKalb County. The City continues to "add" stormwater parcels and is evaluating commercial properties in the City and recently annexed areas.

Staffing (contracting) is part of the proposed budget and continued development of a municipal stormwater program of maintenance, repair, and improvements. The City is evaluating the potential acquisition of properties to regulate stormwater, runoff, and stream buffers.

| ***Revenue Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg |
|---|---|---|---|---|---|---|---|---|
| Stormwater Fees | 1,466,735 | 1,538,632 | 2,307,447 | 366,006 | 1,775,000 | 1,775,000 | (532,447) | -23.1% |
| **Charges for Services** | **1,466,735** | **1,538,632** | **2,307,447** | **366,006** | **1,775,000** | **1,775,000** | **(532,447)** | **-23.1%** |
| Fund Balance | - | - | - | - | 856,589 | 856,589 | 856,589 | n/a |
| **Other Financing Sources** | **-** | **-** | **-** | **-** | **856,589** | **856,589** | **856,589** | **n/a** |
| **Total Revenues** | **1,466,735** | **1,538,632** | **2,307,447** | **366,006** | **2,631,589** | **2,631,589** | **324,142** | **14.0%** |

| ***Expenditure Detail*** | 2013 Actual | 2014 Actual | 2015 Budget | Actual | 2016 Request | Adopted | Diff. | % Chg. |
|---|---|---|---|---|---|---|---|---|
| Prof Svcs | 87,559 | 34,916 | 250,000 | 195,622 | 190,400 | 190,400 | (59,600) | -23.8% |
| Technical Svcs | - | 51,526 | 178,000 | 131,603 | 100,000 | 100,000 | (78,000) | -43.8% |
| Repairs & Maintenance | - | - | 455,000 | 345,836 | 400,000 | 400,000 | (55,000) | -12.1% |
| Storm Damage Removal | - | - | 750 | 640 | - | - | (750) | -100.0% |
| Repair & Maintenance | 254,803 | 282,907 | - | - | - | - | - | n/a |
| **Purchased/Contracted** | **342,362** | **369,349** | **883,750** | **673,701** | **690,400** | **690,400** | **(193,350)** | **-21.9%** |
| Supplies-- | - | 13,608 | 20,000 | 11,219 | 16,000 | 16,000 | (4,000) | -20.0% |
| Small Equipment | - | 46,414 | - | - | - | - | - | n/a |
| **Supplies** | **-** | **60,022** | **20,000** | **11,219** | **16,000** | **16,000** | **(4,000)** | **-20.0%** |
| Infrastructure | - | 609,236 | 1,133,697 | 183,526 | 1,593,100 | 1,593,100 | 459,403 | 40.5% |
| Intangibles Software | - | - | - | - | - | - | - | n/a |
| **Capital Outlay** | **-** | **609,236** | **1,133,697** | **183,526** | **1,593,100** | **1,593,100** | **459,403** | **40.5%** |
| Indirect Cost Allocation | - | - | - | - | - | - | - | n/a |
| **Interfund/Interdepartmental Charges** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| Depreciation | 54,906 | 166,836 | - | - | - | - | - | n/a |
| Amortization | - | - | - | - | - | - | - | n/a |
| **Depreciation and Amortization** | **54,906** | **166,836** | **-** | **-** | **-** | **-** | **-** | **n/a** |
| Principal Other Debt | - | - | - | - | - | 271,549 | 271,549 | n/a |
| Interest Other Debt | - | - | - | - | - | 60,540 | 60,540 | n/a |
| Issuance Costs | - | - | - | - | - | - | - | n/a |
| **Debt Service** | **-** | **-** | **-** | **-** | **-** | **332,089** | **332,089** | **n/a** |
| **Total Expenditures** | **397,268** | **1,205,443** | **2,037,447** | **868,446** | **2,299,500** | **2,631,589** | **594,142** | **29.2%** |