2011

2012 Adopted Operating & Capital Budget

CITY of CLARKSTON

"Small Town BIG Heart"

Keith Barker

City of Clarkston

12/6/2011

CITY OF CLARKSTON

"SMALL TOWN - BIG HEART"

To: Mayor and City Council

From: Keith Barker, City Manager *Keith Barker*

Date: November 17, 2011

Re: Proposed 2012 Budget

Please find attached the proposed 2012 Operating and Capital Budget for the City of Clarkston. This budget was compiled based upon the input and assistance from all the city's department heads. The proposed budget, as presented, is **balanced**, i.e., revenues equal expenditures.

OVERVIEW

The proposed 2012 operating budget of $2,900,590 is $91,647 greater than the 2011 operating budget which represents a 3.26% increase. The budget assumes a personal services increase of 2.5% as compared to FY 2011. Performance based employee evaluations will be implemented in FY 2012. All employees will be evaluated in June with merit based increases becoming effective in July 2012. Due to proactive negotiations with the City's group health insurance and retirement plan carriers, employee benefit costs have been reduced by 14.8%.

Additional cost cutting measures have been implemented across all expenditure accounts. The professional services contract with the City's waste hauler has been decreased by 8.7%. In addition to the reduced contract amount, the vendor has agreed to expand their scope of services. This change in contract scope will allow the city to realize substantial savings in associated costs in 2012 and throughout the contract duration.

The city has also privatized the CSX right-of-way mowing and maintenance. This service will be provided in a much more cost-effective manner with superior results. Accordingly, $37,000 has been included in this budget to cover the annual cost of this agreement. One full time position will remain unfilled and the salary savings realized will more than cover the cost of this contract.

The City has entered into a memorandum of understanding with the Vehicle Maintenance Division of DeKalb County. Although vehicle repair and maintenance costs can only be estimated, this MOU will reduce the labor cost previously paid per hour by 33%. Accordingly, the operating budget for this expenditure has been reduced by 23.6% as compared to 2011. Additionally, travel time and out of service time will be significantly reduced due to the proximity of the vehicle maintenance shop.

With the anticipated opening of the Milam Pool in 2012, $40,000 has been included in this budget for pool management and operations. This figure is only an estimate of expenditures. Bids will be solicited in 1st quarter 2012 at which time the budget will be amended to reflect actual costs if necessary.

The City has had a long standing practice of allowing eligible employees to accrue compensatory time in lieu of paying overtime. This practice has resulted in an accrued financial liability of over $26,000. This liability will be eliminated over two budget cycles. Accordingly, $13,068 has been budgeted in 2012 to accommodate this expenditure. With the adoption of the new Employee Handbook, compensatory time will no longer be allowed. Employees required to work overtime will be compensated at the mandatory rates within the same pay period that the overtime was accrued. Department heads will be required to manage their respective overtime budgets accordingly.

New equipment purchases will be kept to a minimum. However, $20,000 has been budgeted to replace the current out dated city phone system originally purchased in January, 1999.

REORGANIZATION

Beginning in FY 2012, the Sanitation and Streets departments have been combined under a new department of Public Works. Additionally, some of the costs previously contained in this budget have been shifted to the Storm Water Enterprise fund budget. This shift accurately reflects the cost of activities dedicated to this function and will reduce the need to fund these activities out of the general fund budget. The total budget for the new Public Works department has been reduced by $105,101 or 32.9% as compared to the combined FY 2011 budgets for both departments. Staff will continue to explore opportunities to deliver needed capital projects and repairs in the most cost effective manner possible.

In order to better serve our business and development community, a department of Planning and Development will be created. The current Public Works Director position will be reclassified to create a new position titled Planning and Development Coordinator. This department will be responsible for all zoning, building inspection and permitting functions. This staff person will also manage the activities of our technical consultants and provide technical assistance to the Planning and Zoning Commission, Code Enforcement and the City Manager. Professional consultant fees for zoning, planning and building Inspection services, have been moved to this department.

Effective and professional code enforcement is an important function of any municipal government. Given the unique demographics of our residential and business community, the need for continual education, assistance and enforcement is even more pronounced. Therefore, beginning in FY 2012, the current part-time code enforcement function will be increased to full time.

REVENUES

The proposed 2012 General Fund revenue estimate is $2,900,590 which is $89,789 more than in FY 2011. This represents an overall 3.19% increase. Many of the revenue estimates for 2011 were not realized as anticipated. Most revenue categories associated with zoning and land use permits, building

permits and inspections, did not reach anticipated levels. Additionally, our estimate for Real Property Tax collections has decreased $47,000, $830,000 versus $877,000, for FY 2011 as compared to FY 2012. However, Municipal Court Fines have exceeded 2011 estimates. Consequently, for FY 2012, the estimated revenue anticipated in this category has been increased by $100,000 as compared to FY 2011. Pool revenue for 2012 has been estimated at $40,000. Revenue estimates will be adjusted once the pool is in operation and trend data is available.

CAPITAL OUTLAY

The proposed Capital Outlay budget for 2012 is $190,000 as compared to $100,000 in 2011. Although $100,000 was budgeted for expenditure in FY 2011, no funds were spent from this account. This also means that badly needed infrastructure improvements, did not take place. The $190,000 budgeted in FY 2011 will be utilized to make needed infrastructure improvements and repairs and to pay the debt service on the loan to cover the city's local match for design, right-of-way-acquisition and construction of the Streetscape Program. The funding sources for the $190,000 will be as follows; $67,000 from 2011 Surplus Funds, $33,000 form HOST revenues received from DeKalb County and $90,000 loan repayment from the Sanitation Enterprise Fund.

STORMWATER UTILITY

In order to meet regulatory requirements as determined by the Georgia Environmental Protection Division and to implement the City of Clarkston's Storm Water Management Plan as reported, this budget allocates $249,475 for storm water related repairs and activities. Storm water utility fee revenue continues to remain constant as compared to previous years. Revenue estimates for FY 2012 are $126,000 compared to $124,000 in FY 2011. Additionally, $123,475 will be transferred from the prior storm water funds account in order to meet the total expenditure amount. Additionally, $20,000 has been budgeted from this account to replace one vehicle.

ADOPTION PROCESS

The proposed 2012 budget will be transmitted to the Mayor and Council on November 17, 2011. Additionally, copies of this document will be available for public review at the Clarkston Branch Library, Clarkston City Hall and on the City of Clarkston website. A public hearing will be held on November 29, 2011. Citizens will be afforded an opportunity to provide comments and feedback on the proposed budget at that time. A budget resolution will be prepared and presented for consideration and adoption at the City of Clarkston Council meeting on December 6, 2011.

I will be glad to review the following budget proposal with you at your convenience.

TOTAL EXPENDITURES ALL FUNDS	
ADOPTED EXPENDITURE BUDGET FOR FUND 1 (GENERAL FUND)	2,900,590.00
ADOPTED EXPENDITURE BUDGET FOR FUND 2 (SEIZURE FUND)	118,000.00
ADOPTED EXPENDITURE BUDGET FOR FUND 3 (MULTIPLE GRANT)	20,000.00
ADOPTED EXPENDITURE BUDGET FOR FUND 4 (STORM WATER)	249,475.00
ADOPTED EXPENDITURE BUDGET FOR FUND 5 (CAPITAL PROJECTS)	190,000.00
ADOPTED EXPENDITURE BUDGET FOR FUND 6 (SANITATION FUND)	150,000.00
TOTAL ADOPTED EXPENDITURE BUDGET FOR 2012	**3,628,065.00**

Expenditures under Fund 2, 3, 4 are funded by matching revenue funds.

TOTAL REVENUES ALL FUNDS	
ADOPTED REVENUE BUDGET FOR FUND 1 (GENERAL FUND)	2,900,590.00
ADOPTED REVENUE BUDGET FOR FUND 2 (SEIZURE FUND)	118,000.00
ADOPTED REVENUE BUDGET FOR FUND 3 (MULTIPLE GRANT)	20,000.00
ADOPTED REVENUE BUDGET FOR FUND 4 (STORM WATER)	249,475.00
ADOPTED REVENUE BUDGET FOR FUND 5 (CAPITAL FUND)	190,000.00
ADOPTED REVENUE BUDGET FOR FUND 6 (SANITATION FUND)	150,000.00
TOTAL ADOPTED REVENUE BUDGET FOR 2012	**3,628,065.00**

TOTAL ADOPTED EXPENDITURES - 2012 Budget	$3,628,065.00
TOTAL ADOPTED REVENUES - 2012 Budget	$3,628,065.00
Balance	$0.00

EXPENDITURES		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500 and 70-7400						
Council Salaries	511100	20,241.27	20,266.12	21,000.00	15,750.00	**21,000.00**
Council/FICA	512200	1,247.75	1,247.75	1,310.00	982.50	**1,310.00**
Council Medicare	512300	291.81	291.87	310.00	232.50	**310.00**
Council/Travel	523500	15,616.89	2,088.24	2,500.00	550.13	**2,500.00**
Council/Education	523700	1,214.00	1,415.00	2,500.00	745.00	**2,500.00**
Mayor/ Salary	511100	6,500.00	6,500.00	6,500.00	4,875.00	**6,500.00**
Mayor/FICA	512200	403.00	403.00	403.00	302.25	**403.00**
Mayor/Medicare	512300	94.25	94.24	95.00	71.25	**95.00**
Mayor/Travel	523500	2,947.36	1,632.32	2,000.00	2,944.64	**3,000.00**
Mayor/Education	523510	0.00	0.00	700.00	190.00	**700.00**
Special Events	531120	N/A	N/A	1,000.00	242.00	**4,000.00**
Gen Adm/Salaries	511100	129,154.76	129,231.07	210,000.00	144,845.03	**243,000.00**
Gen Adm/Group Ins	512100	191,088.49	186,984.93	210,000.00	145,409.92	**195,000.00**
Gen Adm/FICA	512200	7,597.47	7,345.54	13,150.00	9,382.12	**14,200.00**
Gen Adm/Medicare	512300	1,776.96	1,717.67	3,090.00	2,383.70	**3,300.00**
Gen Adm/Retirement	512400	71,294.25	113,601.00	115,000.00	50,829.75	**92,000.00**
Gen Adm/Unemploy	512600	88.50	88.50	200.00	88.50	**200.00**
Gen Adm/Work Comp	512700	59,057.00	110,312.00	65,000.00	53,416.00	**65,000.00**
Tax Billing/Coll Svc	521100	2,322.00	2,282.00	2,400.00	2,318.00	**2,400.00**
Gen Adm-Board Elections	521110	4,889.00	2,163.00	4,000.00	0.00	**2,500.00**
City Auditor	521200	15,000.00	19,000.00	21,000.00	9,855.45	**25,000.00**
City Attorney	521210	48,881.57	59,544.69	50,000.00	37,572.35	**45,000.00**
Gen Adm/Professional	521215	91,257.38	60,482.10	50,000.00	39,003.16	**30,000.00**
Computer/Hard& Soft	521300	4,971.25	10,705.10	0.00	17,402.42	**10,000.00**
Gen Adm/-Repairs/Maint	522200	0.00	454.00	550.00	462.50	**550.00**
Equip/Rental/Lease	522320	1,362.40	1,650.13	1,800.00	1,203.87	**1,800.00**
Prop/Liability Ins	523100	114,760.00	80,164.76	80,000.00	79,618.00	**80,000.00**
Communications	523200	6,705.80	4,433.13	5,300.00	4,612.76	**6,000.00**
Postage	523210	653.65	1,211.25	2,000.00	708.90	**1,200.00**
Advertising	523300	1,218.50	1,266.22	1,500.00	1,534.64	**2,000.00**
Printing Service	523400	2,550.89	801.71	4,500.00	6,800.50	**7,000.00**
Travel	523500	365.00	118.00	400.00	776.38	**3,800.00**
Dues & Fees	523600	7,406.27	6,829.51	8,000.00	6,658.62	**9,000.00**
Education/Training	523700	1,129.45	400.00	500.00	860.00	**3,000.00**
Other Services	523910	4,860.98	5,261.83	5,500.00	13,606.73	**8,000.00**
Bank/Finance Chgs	523920	5,931.08	6,269.25	1,500.00	1,978.11	**2,000.00**
General Supplies	531100	6,911.47	5,732.67	6,900.00	5,789.12	**6,000.00**
Books & Periodicals	531400	0.00	0.00	150.00	0.00	**150.00**
Small Equipment	531600	153.74	0.00	0.00	0.00	**0.00**
Uniform	531700	0.00	0.00	0.00	298.48	**300.00**

EXPENDITURES		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500 and 70-7400						
Furniture & Fixtures	542300	0.00	648.00	1,000.00	673.00	**1,000.00**
Computers	542400	674.44	3,252.88	5,500.00	1,771.99	**3,000.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
Beverage Tax Payment	571000	36,912.86	0.00	23,000.00	28,175.00	**29,000.00**
P &Z - Stipend	511100	3,375.00	3,625.00	3,600.00	0.00	**3,600.00**
P &Z - FICA	512200	209.25	224.75	207.00	0.00	**207.00**
P &Z - Medicare	512300	48.95	52.59	48.00	0.00	**48.00**
P &Z - Training	523700	0.00	0.00	1,500.00	0.00	**1,500.00**
P & D - Stipend	511100	0.00	0.00	0.00	0.00	**0.00**
P & D - FICA	512200	0.00	0.00	0.00	0.00	**0.00**
P & D - Medicare	512300	0.00	0.00	0.00	0.00	**0.00**
P & D Training	523700	0.00	0.00	0.00	0.00	**0.00**
TOTALS		**871,164.69**	**859,791.82**	**935,613.00**	**694,920.27**	**939,073.00**

EXPENDITURES		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
BUILDINGS/GROUNDS - 15-1565						
Pest Control	522145	400.00	660.00	700.00	495.00	**700.00**
Repairs	522200	7,858.71	16,383.72	10,000.00	12,450.74	**10,000.00**
Communications	523200	20,395.63	34,143.34	32,500.00	23,191.55	**50,000.00**
Other	523910	2,662.73	34,712.00	2,500.00	2,568.80	**3,000.00**
General	531100	8,132.69	6,080.86	7,000.00	4,495.73	**6,000.00**
Water/Sewer	531210	4,641.20	3,305.51	4,500.00	2,280.88	**3,500.00**
Natural Gas	531220	3,344.73	3,240.21	3,600.00	2,260.22	**3,600.00**
Electricity	531230	10,845.49	12,893.41	14,000.00	9,312.24	**14,000.00**
Site Improvements	541200	1,350.00	0.00	8,500.00	10,402.00	**6,000.00**
TOTALS		59,631.18	111,419.05	83,300.00	67,457.16	**96,800.00**

EXPENDITURES		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
PARKS 60-6200						
Temporary/Seasonal	511200	0.00	0.00	0.00	0.00	**0.00**
Pool Management	522150	0.00	0.00	40,000.00	19,655.00	**40,000.00**
Repairs/Maintenance	522200	7,969.24	4,503.04	7,500.00	11,095.19	**15,000.00**
Communication	523200	4,469.30	909.67	1,300.00	212.64	**1,300.00**
Other	523910	776.63	86.61	0.00	3,645.00	**5,000.00**
General Supplies	531100	3,092.59	2,210.42	3,000.00	1,680.61	**3,000.00**
Water/Sewer	531210	931.54	885.33	2,000.00	831.22	**3,000.00**
Electricity	531230	5,633.35	4,784.89	8,000.00	3,209.36	**5,000.00**
Small Equipment	531600	53.46	3,220.99	2,000.00	0.00	**2,000.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
Previous active accts						
TOTALS		22,926.11	16,600.95	63,800.00	40,329.02	**74,300.00**

EXPENDITURES		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
POLICE DEPARTMENT - 30-3200						
Salaries	511100	766,390.86	796,449.06	812,000.00	603,247.84	**865,000.00**
Temporary Emp	511200	0.00	0.00	21,000.00	9,711.28	**17,000.00**
Overtime	511300	40,791.69	34,310.97	35,000.00	21,897.87	**25,000.00**
DEA Task Overtime						**16,000.00**
Compt Time pay out	New	N/A	N/A	0.00	N/A	**13,068.00**
FICA Contributions	512200	48,212.27	49,472.53	54,000.00	32,410.31	**57,000.00**
Medicare Contributions	512300	11,275.36	11,570.07	12,700.00	8,572.01	**13,200.00**
Tuition Reimbursement	512500					**4,000.00**
Unemployment Ins	512600	5,224.35	4,505.86	9,000.00	0.00	**5,000.00**
City Judge	521200	24,000.00	24,000.00	24,000.00	20,000.00	**24,000.00**
City Solicitor	521210	12,000.00	11,000.00	12,000.00	9,000.00	**12,000.00**
Public Defender	521215	9,600.00	9,600.00	9,600.00	7,200.00	**9,600.00**
Criminal Background	521310	544.05	518.40	600.00	240.00	**0.00**
Repairs/Maint	522200	21,526.51	31,558.88	34,000.00	27,156.49	**42,500.00**
Vehicle Repairs/Maint	522210	41,937.90	38,569.48	40,000.00	32,217.97	**35,000.00**
Equip/Rental-Lease	522320	9,231.70	8,558.00	8,500.00	7,225.72	**8,500.00**
Communications	523200	15,418.75	19,301.59	21,000.00	13,457.48	**11,500.00**
Postage	523210	536.66	1,689.25	1,900.00	1,185.13	**1,500.00**
Advertising	523300	39.00	0.00	100.00	0.00	**100.00**
Travel	523500	2,540.04	1,683.62	1,100.00	3,103.16	**3,000.00**
Dues & Fees	523600	11,888.16	37,498.00	35,000.00	19,500.00	**33,000.00**
Education/Training	523700	3,825.21	1,749.73	1,800.00	1,637.11	**2,500.00**
Other Expense	523910	1,632.56	3,208.19	1,500.00	1,161.61	**2,900.00**
General Supplies	531100	21,668.77	22,570.41	23,000.00	12,689.66	**20,500.00**
Gas, Oil & Diesel	531270	37,092.28	45,949.68	45,000.00	45,157.24	**50,000.00**
Books & Periodicals	531400	0.00	700.94	800.00	144.00	**350.00**
Small Equipment	531600	0.00	0.00	0.00	0.00	**0.00**
Vehicles	542200	959.22	0.00	0.00	0.00	**0.00**
Employee Discretionary		N/A	2,985.83	2,200.00	1,227.21	**0.00**
A & B Fund	571000	14,913.32	21,404.45	19,000.00	17,046.05	**23,000.00**
Training Fund	571010	26,359.94	34,447.64	29,000.00	38,801.03	**50,000.00**
Crime Victim Emer Fund	571020	14,349.76	19,796.41	18,300.00	18,100.34	**25,000.00**
Crime Victim DUI Fund	571030	234.00	431.84	330.00	234.00	**350.00**
Brain & Spinal Inj Fund	571040	562.44	1,478.15	1,300.00	632.70	**900.00**
County Drug Treatment	571050	0.00	0.00	500.00	0.00	**500.00**
Indigent Defense Fund	571060	0.00	0.00	500.00	0.00	**500.00**
Crime Lab Fee	571070	225.00	1,565.41	1,800.00	198.84	**500.00**
PeaceOfc/Pros Indigent	571080	29,523.23	44,656.58	40,000.00	39,963.32	**53,000.00**
Drivers Ed/Tng	571090	12,391.89	16,393.14	14,500.00	17,104.51	**20,000.00**
Police Admin IT Fee	531120	N/A	N/A	**0.00**	2,551.24	**23,000.00**
TOTALS		1,184,894.92	1,297,624.11	1,331,030.00	1,010,222.88	**1,445,968.00**

EXPENDITURES		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
PLANNING/DEVELOPMENT 74-7400						
Salaries	511100	0.00	0.00	0.00	0.00	**55,000.00**
Overtime	511300	0.00	0.00	0.00	0.00	**0.00**
FICA Contributions	512200	0.00	0.00	0.00	0.00	**3,000.00**
Medicare Contributions	512300	0.00	0.00	0.00	0.00	**800.00**
Unemployment Ins	512600	0.00	0.00	0.00	0.00	**0.00**
Professional Svcs	521215					**26,000.00**
Vehicle/Repairs/Maint	522210	0.00	0.00	0.00	0.00	**500.00**
Communication	523200	0.00	0.00	0.00	0.00	**1,200.00**
Printing Service	523400	0.00	0.00	0.00	0.00	**150.00**
Travel	523500	0.00	0.00	0.00	0.00	**300.00**
Education/Tng	523700	0.00	0.00	0.00	0.00	**500.00**
Safebuilt Fees	523910	N/A	N/A	36,000.00	26,643.20	**36,000.00**
General Supplies	531100	0.00	0.00	0.00	0.00	**600.00**
Gas, Oil & Diesel	531270	0.00	0.00	0.00	0.00	**3,600.00**
Small Equipment	531600	0.00	0.00	0.00	0.00	**300.00**
Uniform Rental	531700	0.00	0.00	0.00	0.00	**0.00**
Vehicles	542200	0.00	0.00	0.00	0.00	**0.00**
Furniture & Fixtures	542300					**800.00**
Computers	542400					**1,500.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
TOTALS		0.00	0.00	36,000.00	26,643.20	**130,250.00**

EXPENDITURES		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
PUBLIC WORKS 40-4000						
Salaries	511100	208,921.63	193,530.77	205,500.00	111,196.31	**88,500.00**
Sanitation-Part Time	511200	0.00	0.00	0.00	0.00	**0.00**
Overtime	511300	778.85	814.50	800.00	936.00	**624.00**
FICA Contributions	512200	12,572.31	11,886.64	12,850.00	8,955.15	**5,750.00**
Medicare Contributions	512300	2,945.04	2,780.17	3,100.00	2,302.68	**1,350.00**
Unemployment Ins	512600	0.00	0.00	400.00	131.52	**400.00**
Landfill	522115	15,102.83	12,840.92	14,000.00	9,528.42	**14,000.00**
Recycling	522116	2,137.50	0.00	0.00	0.00	**0.00**
Repairs/Maintenance	522200	6,778.61	5,292.83	6,300.00	1,800.68	**3,500.00**
Vehicle/Repairs/Maint	522210	9,963.19	13,921.74	13,000.00	14,865.84	**5,000.00**
Communication	523200	2,295.86	1,712.82	1,800.00	940.26	**750.00**
Printing Service	523400	0.00	0.00	0.00	0.00	**0.00**
Travel	523500	11.26	0.00	100.00	15.83	**100.00**
Education/Tng	523700	339.00	0.00	0.00	0.00	**300.00**
Other	523910	1,830.16	976.03	1,400.00	86.66	**800.00**
General Supplies	531100	7,529.77	4,167.18	4,750.00	3,087.22	**2,125.00**
Electricity	531230	32,171.41	35,293.84	36,000.00	33,764.09	**45,000.00**
Gas, Oil & Diesel	531270	9,586.38	13,446.53	14,000.00	8,995.79	**6,500.00**
Small Equipment	531600	0.00	0.00	800.00	369.95	**500.00**
Uniform Rental	531700	3,309.40	3,818.67	4,500.00	2,773.70	**2,000.00**
Vehicles	542200	0.00	0.00	0.00	0.00	**0.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
ROW Grass Cutting	**New**	**N/A**	**N/A**	**0.00**		**37,000.00**
TOTALS		316,273.20	300,482.64	319,300.00	199,750.10	**214,199.00**

EXPENDITURE		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
FUND 2 - FEDERAL SEIZURE - Expenditures						
Professional	521200	1,692.43	0.00	50.00	0.00	**100.00**
Repairs/Maintenance	522200	10,306.07	10,674.74	10,000.00	34,923.35	**22,000.00**
Vehicle Repairs	522210	975.10	25,858.16	25,000.00	38,621.45	**40,000.00**
Communications	523200	5,416.00	3,861.11	19,000.00	1,299.30	**1,500.00**
Printing	523400	5,406.54	0.00	2,000.00	0.00	**100.00**
Travel	523500	1,532.20	1,073.54	3,000.00	0.00	**1,000.00**
Due & Fees		0.00	6,929.45	7,000.00	8.00	**2,000.00**
Education	523700	2,247.00	4,484.00	5,000.00	3,486.00	**5,000.00**
Other Expense	523910	215.39	133.20	2,000.00	0.00	**0.00**
General Supplies	531100	38,611.54	20,304.17	20,000.00	18,111.70	**15,000.00**
Vehicles	542200	27,415.16	78,795.00	65,000.00	69,393.30	**28,000.00**
Furniture & Fixtures	542300	0.00	0.00	500.00	0.00	**200.00**
Computers	542400	1,123.48	0.00	20,000.00	20,463.30	**1,000.00**
Other Capital Equip	542500	0.00	0.00	200.00	0.00	**100.00**
TOTALS		94,940.91	152,113.37	178,750.00	186,306.40	**116,000.00**

EXPENDITURE		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
FUND 2 - CITY SEIZURE - Expenditures						
Repairs/Maintenance	522200	0.00	0.00	200.00	0.00	**200.00**
Vehicle Repairs	522210	0.00	0.00	200.00	0.00	**0.00**
Communications	523200	0.00	0.00	250.00	0.00	**100.00**
Printing	523400	0.00	0.00	250.00	0.00	**0.00**
Travel	523500	0.00	0.00	500.00	0.00	**0.00**
Education	523700	0.00	0.00	250.00	0.00	**0.00**
Other Expense	523910	0.00	120.00	500.00	0.00	**100.00**
Furniture & Fixtures	524230	0.00	0.00	500.00	0.00	**250.00**
General Supplies	531100	279.88	0.00	100.00	0.00	**100.00**
Computers	542400	0.00	0.00	1,000.00	0.00	**1,000.00**
Other Capital Equip	542500	0.00	0.00	250.00	0.00	**250.00**
TOTALS		279.88	120.00	4,000.00	0.00	**2,000.00**

Federal and City Seizure expenses fully funded by Seizure revenues.
Seizure accounts are separate funds that may be expended to the full balance available.

EXPENDITURE		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
FUND 3 - MULTIPLE GRANT FUND - Expenditures						
LMIG - Local Mnt & Improve/Grant	573015	0.00	0.00	10,000.00	0.00	**10,000.00**
CDBG Grant (DeKalb Co)	573020	0.00	0.00	10,000.00	0.00	**10,000.00**
GOHS	573030	0.00	0.00	0.00	0.00	**0.00**
Governor Discretionary Grant	573025	0.00	0.00	0.00	0.00	**0.00**
LCI	573030	0.00	0.00	0.00	0.00	**0.00**
Bureau of Justice Asst /Police	573040	0.00	62,658.77	0.00	0.00	**0.00**
LLEBG/Police	573035	0.00	0.00	0.00	0.00	**0.00**
TOTALS		0.00	62,658.77	20,000.00	0.00	**20,000.00**

Note: Grant Revenues reimburse grant expenditures only. Expenditure matches revenue.
Grant Expenditures funded by Grant Revenues

EXPENDITURE		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
FUND 4 - Enterprise Fund - Storm Water - Expenditures 500-						
Storm Water Salaries	511100	0.00	0.00	0.00	0.00	**83,500.00**
Storm Water FICA Contributions	512200	0.00	0.00	0.00	0.00	**5,750.00**
Storm Water Medicare Contributions	512300	0.00	0.00	0.00	0.00	**1,350.00**
Storm Water - Professional Svcs	521200	35,682.04	41,698.05	115,000.00	362,458.57	**120,000.00**
Storm Water - DeKalb Co Maint	521250	17,163.40	41,698.05	0.00	0.00	**0.00**
Storm Water - Rep/Maint	521200	23,426.07	18,270.57	20,000.00	4,950.00	**4,500.00**
Storm Water - Veh maint/Rep	522200	0.00	0.00	8,000.00	15,052.64	**5,000.00**
Stormwater Communications	523200	0.00	0.00	0.00	0.00	**750.00**
Storm Water - General Supplies	New	0.00	0.00	4,000.00	125.50	**2,125.00**
Storm Water - Vehicles	New	0.00	40,000.00	0.00	1,868.82	**20,000.00**
Storm Water - Gas, Oil & Diesel	531270	0.00	0.00	0.00	0.00	**6,500.00**
TOTAL		76,271.51	141,666.67	147,000.00	384,455.53	**249,475.00**

Note: Revenues from Storm Water Fund only expended on Storm Water expenditures.
Storm Water Expenditures fully funded by Storm Water Utility Revenues.

EXPENDITURE		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
FUND 5 - CAPITAL OUTLAY						
Cap Outlay - Professional Svcs		N/A	N/A	100,000.00	**0.00**	**67,000.00**
HOST Captial Expenditure		N/A	N/A	0.00	**0.00**	**33,000.00**
Loan Repayment	New					**90,000.00**
TOTAL		N/A	N/A	100,000.00	0.00	**190,000.00**

Note: Capital Outlay new Fund 5. Expenses to be funded by General Fund Revenue/Reserve Funds

EXPENDITURE	2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
FUND -6 -SANITATION ENTERPRISE FUND -					
Waste Management Fees	153,897.00	154,294.90	155,000.00	113,655.05	**150,000.00**
TOTALS			155,000.00	113,655.05	**150,000.00**

Note: Sanitation expenditures fully funded by Sanitation Fees collections.

REVENUES		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
FUND 1 -GENERAL FUND - Revenue						
Public Utility R/E Tax	311110	62,813.90	62,957.66	64,000.00	57,959.15	**60,000.00**
Other Real Prop Tax	311190	872,023.27	836,509.07	877,000.00	354,880.37	**830,000.00**
Real Property Tax - Prior	311200	27,792.04	34,038.54	30,000.00	16,387.33	**25,000.00**
Motor Vehicle Tax - Curr	311310	58,140.97	57,224.67	55,000.00	53,056.59	**58,000.00**
Intangible Tax (Reg/Rec)	311340	4,281.33	2,534.61	4,000.00	3,397.72	**4,000.00**
Railroad Equip Tx-Curr	311350	376.35	356.69	356.00	387.65	**390.00**
Other Pers Prop Tax-Curr	311390	17,640.63	18,161.70	18,000.00	10,275.64	**18,000.00**
Personal Prop Tax-Prior	311400	144.21	3,059.42	3,600.00	1,015.84	**3,600.00**
Real Estate Transfer Tax	311600	761.83	207.24	300.00	502.68	**600.00**
Franchise Taxes-Electric	311710	152,132.23	167,716.04	152,000.00	167,716.04	**168,000.00**
Franshise Taxes-Gas	311730	19,268.96	18,706.75	26,000.00	14,441.52	**19,000.00**
Franchise Taxes-Cable/T	311750	24,903.74	27,083.32	30,000.00	19,488.74	**28,000.00**
Franchise Taxes-Teleph	311760	11,017.93	9,189.32	9,000.00	5,968.42	**10,000.00**
Franchise Taxes-Other	311790	0.00	0.00	0.00	0.00	**0.00**
Alcoholic Bev Excise Tax	314200	51,821.84	59,334.49	61,000.00	52,548.08	**60,000.00**
Local Option Mix Dr Tax	314300	647.20	629.51	750.00	228.28	**600.00**
Business/Occupational Tax	316100	28,564.77	28,146.72	30,000.00	18,517.72	**28,500.00**
Insurance Premium Tax	316200	400,959.20	389,257.77	390,000.00	0.00	**390,000.00**
Financial Institutions Tax	316300	0.00	0.00	0.00	0.00	**0.00**
Penalties/Interest-Deliqu	319100	2.24	67.91	100.00	0.00	**100.00**
Penalities/Int Real Tax	319110	1,264.31	1,535.73	1,800.00	1,076.86	**1,500.00**
Penalities/Int Pers Tax	319120	3.67	563.50	700.00	46.55	**600.00**
Penalities/Int Utility	319130	0.00	0.71	25.00	285.58	**300.00**
Penalties/Int-Business Tx	319400	105.00	40.00	50.00	0.00	**40.00**
Alcoholic Investigation Fee	321105	500.00	400.00	500.00	200.00	**400.00**
Retail Beer License	321110	2,625.00	3,000.00	3,000.00	2,625.00	**2,625.00**
Retail Beer License/Drink	321115	2,625.00	1,875.00	1,875.00	2,250.00	**2,250.00**
Retail Wine License	321120	2,625.00	3,000.00	3,000.00	2,625.00	**2,625.00**
Retail Wine License/Drink	321125	1,875.00	1,875.00	1,875.00	2,250.00	**2,250.00**
Retail Liquor License	321130	2,500.00	2,500.00	2,500.00	2,500.00	**2,500.00**
Retail Liquor License/Drink	321135	2,000.00	2,000.00	2,000.00	4,000.00	**4,000.00**
Work Opermit & ID Card-Alc	321150	60.00	90.00	100.00	210.00	**210.00**
Ins Co Business License	321220	10,725.00	4,647.50	6,500.00	11,100.00	**11,000.00**
Zoning/Land Use Permits	322210	0.00	2,900.00	3,500.00	0.00	**0.00**
Sign Permits	322230	555.00	1,652.50	1,800.00	2,007.29	**2,000.00**
Sign Decal	322235	0.00	0.00	0.00	0.00	**0.00**
Demolition	322900	300.00	0.00	300.00	0.00	**300.00**
Building Permits	322240	310.00	48,982.00	16,500.00	0.00	**10,000.00**
Tree Service Permit Fees	322245	290.00	640.00	800.00	425.00	**1,000.00**
Building Inspection	323120	300.00	0.00	45,000.00	24,296.00	**32,000.00**
Plumbing Inspection	323130	0.00	235.00	300.00	0.00	**0.00**
Electrical Inspection	323140	0.00	0.00	0.00	0.00	**0.00**
Other Regulatory Fees	323900	150.00	75.00	100.00	0.00	**0.00**
Mayors Court Rebate	341190	0.00	700.00	900.00	0.00	**0.00**
Tree Inspection Fee	341390	0.00	0.00	0.00	0.00	**0.00**
Printing & Duplicating	341400	440.73	408.90	500.00	75.75	**300.00**

REVENUES		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
FUND 1 -GENERAL FUND - Revenue						
Election Qualifying Fees	341910	1,200.00	210.00	525.00	630.00	**0.00**
Sale of Maps & Publ	341930	0.00	0.00	0.00	0.00	**0.00**
Accident Reports	342120	2,875.00	3,278.50	3,600.00	2,947.50	**3,500.00**
False Alarm	342130	725.00	520.00	600.00	85.00	**500.00**
Refuse Collection Chg	344110	0.00	0.00	0.00	0.00	**0.00**
Special Pickups	344111	1,200.00	1,607.59	1,700.00	405.00	**1,000.00**
Backgrd Check Fees/Crim	346410	10,996.00	13,920.00	16,000.00	18,805.00	**22,000.00**
Woman Club Reservation	347200	5,270.00	6,730.00	7,250.00	3,450.00	**4,000.00**
Pool Admissions	**347201**	0.00	0.00	40,000.00	0.00	**40,000.00**
Tennis Fees	347202	9.00	0.00	0.00	0.00	**0.00**
Pavilion Reservation Fees	347203	5,395.00	8,440.00	10,000.00	5,530.00	**10,000.00**
Program Fees	347500	200.00	0.00	320.00	0.00	**0.00**
Other Culture/Recreat Fee	347900	0.00	0.00	0.00	0.00	**4,800.00**
Bad Check Fees	349300	0.00	60.00	75.00	70.00	**100.00**
Other Fees/Chgs for Svcs	349900	0.00	1,100.00	1,500.00	0.00	**1,000.00**
Municpal Court Fines/Forf	351170	399,005.82	689,361.32	750,000.00	763,290.53	**850,000.00**
Interest Revenues	361000	32,856.85	13,860.07	20,000.00	2,301.59	**15,000.00**
Contributions/Donations	371000	6,050.00	3,400.05	2,500.00	2,913.89	**3,000.00**
Rents & Royalties	381000	57,750.00	87,675.06	73,000.00	70,785.09	**90,000.00**
Reim for Damaged Prop	383000	13,280.81	2,342.32	8,000.00	14,316.00	**8,000.00**
Other Miscellaneous Rev	389000	5,587.15	25,382.33	17,000.00	6,022.36	**8,000.00**
Reim DEA O/T	389005	0.00	32,323.76	0.00	11,114.48	**16,000.00**
Reim for Workers Comp	389006	13,405.00	874.00	1,000.00	6,904.20	**1,000.00**
Bus Shelter Revenue	389010	18,157.56	19,290.06	12,000.00	19,290.06	**20,000.00**
Oper. Transfers-Conficat	391200	0.00	0.00	0.00	0.00	**0.00**
Sale/General Fixed Assets	392100	1,104.00	0.00	1,000.00	0.00	**0.00**
Sale Surplus Property	392150	0.00	0.00	0.00	0.00	**0.00**
Sale/Land Property	392200	0.00	0.00	0.00	29,555.00	**0.00**
Police Admin IT Fee	351180	0.00		0.00	19,010.00	**23,000.00**
TOTAL - FUND 1		**2,337,613.54**	**2,702,677.33**	**2,810,801.00**	**1,810,170.50**	**2,900,590.00**

REVENUE		2009 Audited	2010 Audited	2011 Adopted	YTD 2011	Adopted 2012
FUND 2 - FEDERAL SEIZURE FUND - 210						
Cash Confisications (Illegal Act)	351320	18,465.29	237,432.26	176,250.00	75,326.03	**81,000.00**
Other Confiscations/Escheat	351340	0.00	0.00	0.00	0.00	**0.00**
Proceeds/Sale Confis Prop	351346	0.00	0.00	1,000.00	3,000.00	**3,000.00**
Fed Seiz/Interest Revenue	361000	27.63	25.93	500.00	18.32	**100.00**
Fed Seizure - Other Revenue	389000	122.00	50.00	1,000.00	0.00	**100.00**
Surplus Funds Prior Yr Trans						**31,800.00**
TOTAL - Federal Seizure Account		18,614.92	237,508.19	178,750.00	78,344.35	**116,000.00**

REVENUE		2009 Audited	2010 Audited	2011 Adopted	YTD 2011	Adopted 2012
FUND 2 - CITY SEIZURE FUND - 211						
Cash Confiscations (Illeg Ac)	351320	0.00	0.00	2,900.00	0.00	**1,000.00**
Proceeds/Sales/Confis Prop	351346	0.00	0.00	500.00	0.00	**500.00**
City Seiz Interest Revenue	361000	0.03	0.00	100.00	0.00	**0.00**
Other Misc Revenue	389000	0.00	551.00	500.00	0.00	**500.00**
TOTAL - City Seizure Account		0.03	551.00	4,000.00	0.00	**2,000.00**

REVENUE		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
FUND 3 - MULTIPLE GRANT FUND - 250						
LMIG - Local Mnt & Improve/Grant	334110	0.00	0.00	10,000.00	6,444.92	**10,000.00**
CDBG Grant (DeKalb Co)	331150	49,309.00	0.00	10,000.00	0.00	**10,000.00**
Bureau of Justice Asst Grant	334130	0.00	62,543.58	0.00	0.00	**0.00**
LLEBG	331110	136.22	0.00	0.00	0.00	**0.00**
LCI		0.00	0.00	0.00	0.00	**0.00**
TOTAL		49,445.22	62,543.58	20,000.00	6,444.92	**20,000.00**

REVENUE		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
FUND 4 -500 - STORM WATER UTILITY REVENUE						
Storm Water Fees Fund	344190	126,280.69	128,726.58	124,000.00	57,322.60	**126,000.00**
Prior Yr Stormwater fees	344195	0.00	0.00	3,100.00	2,819.18	**3,000.00**
Transfer Prior Stormwater Funds				19,900.00		**120,475.00**
TOTALS		126,280.69	128,726.58	147,000.00	60,141.78	**249,475.00**

Funds from Reserve Stormwater Acct transfer to cover Stormwater Expenses for 2011

REVENUE		2009 Audited	2010 Audited	2011 Adopted	YTD 2011	Adopted 2012
FUND 5 - CAPITAL OUTLAY						
Transfer From Surplus Funds		0.00	0.00	100,000.00	0.00	**67,000.00**
HOST Revenes						**33,000.00**
Operating Transfer From Sanitation FD						**90,000.00**
TOTALS		0.00	0.00	100,000.00	0.00	**190,000.00**

Funds from City Reserve Fund to be transferred to cover Capital Outlay Expenses

REVENUE		2009 Audited	2010 Audited	2011 Adopted	YTD 10/20/2011	Adopted 2012
FUND 6 -540 - SANITATION FUND REVENUE						
Sanitation Fees/Enterprise	344110	151,471.80	145,253.76	141,600.00	76,572.22	**140,000.00**
Prior Yr Sanitation Fees	344115	0.00	6,383.61	6,400.00	5,490.88	**6,000.00**
Commercial Business Fees	344120	0.00	7,150.00	7,000.00	5,850.00	**4,000.00**
TOTALS		151,471.80	158,787.37	155,000.00	87,913.10	**150,000.00**