2012

2013 Adopted Operating & Enterprise Fund Budget

CITY OF CLARKSTON

where possibilities grow

Keith Barker

City Manager

12/4/2012

CITY OF CLARKSTON
where possibilities grow

MEMORANDUM

To: Mayor and City Council

From: Keith Barker, City Manager KB

Date: November 6, 2012

Re: Proposed 2013 Budget

Please find attached the proposed 2013 Operating and Enterprise Funds Budget for the City of Clarkston. This budget was compiled based upon the input and assistance from each department. The proposed budget, as presented, is **balanced**, i.e., revenues equal expenditures, in accordance with Georgia State Law.

OVERVIEW

The proposed 2012 General Fund budget of $3,321,280 is $210,690 greater than the 2012 General Fund budget which represents a 6.79% increase. The majority of the increase is attributed to the full fiscal year impact of employee merit increases authorized in FY 2012. Performance based employee evaluations will continue to be implemented in FY 2013.

Group health insurance costs for FY 2013 increased 7.6% but remain well within an acceptable range as it represents only 6.3 % of total General Fund expenditures. The City's Retirement Plan benefit formula has not been increased over the last several years and currently is well below what other municipalities offer in the Atlanta metropolitan area. In order to remain competitive with surrounding cities and to continue to offer employee benefits that will allow Clarkston to attract and retain qualified employees, staff is recommending enhancements to the Retirement Plan benefit formula. Funding for this line item has been increased from $92,000 in FY 2012 to $115,000 in FY 2013; the same amount budgeted in FY 2010 and FY 2011. At 3.46% of total General Fund expenditures, this amount is well below industry standards for this expense category.

The external contract to provide mowing and maintenance of the CSX right-of-way will continue to be incorporated into the FY 2013 budget. This service delivery strategy has proven to be an effective and cost-efficient method to accomplish this task and the results have been superior. Accordingly, $30,000 has been included in this budget to cover the annual cost of this agreement. One full time position in the

Public Works department will remain unfilled and the salary savings realized will more than cover the cost of this contract.

The City entered into a memorandum of understanding with the Vehicle Maintenance Division of DeKalb County in FY 2012 and this arrangement will remain in effect for FY 2013. Due to reductions in labor costs realized by this new arrangement and the purchase of four (4) new vehicles in FY 2012 which replaced vehicles with high mileage, the operating budget for this expenditure has been reduced by 10% in FY 2013 as compared to FY 2012. This represents a total reduction of 22% over the previous two fiscal years.

The Milam Pool was successfully opened in FY 2012. A two year agreement for pool operations was approved by the City Council and in accordance with the agreement; $40,000 has again been included in the FY 2012 budget for pool management and operations.

New equipment purchases will be kept to a minimum. However, $12,000 has been budgeted to purchase a new commercial riding mower.

In order to promote the City of Clarkston as a destination and to provide community and recreational events, the Special Events budget has been increased from $4,000 to $15,000.

REORGANIZATION

Beginning with the FY 2012 budget, the Sanitation and Streets departments were 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 proposed budget for the new Public Works department has been reduced by $127,625 as a result of this reorganization. This represents a reduction to the General Fund of 3.84% or an amount approximately equal to 1.88 mills.

In order to better serve our business and development community, a department of Planning and Development was created in FY 2012. The previous Public Works Director position was reclassified to create a new position titled Planning and Development Manager. This department is now responsible for all zoning, plan review, building inspection and permitting functions. The Planning & Development Manager has been assigned to manage the activities of our technical consultants and provide technical assistance to the Planning and Zoning Commission, Mayor and City Council, Quality of Life Officer and the City Manager. Professional consultant fees for zoning, planning and building Inspection services, are now budgeted in this department. The creation of this position has improved the level of professionalism in which we handle zoning and development issues tremendously and has positioned the City to provide superior customer service to our citizens, business owners and potential developers.

In FY 2012, a Public Works position was reclassified to create a new Public Works Supervisor position. The addition of this position has resulted in greater efficiencies, provided direction and budgetary

control, and tremendous improvements in our Public Works and Stormwater maintenance and repair capabilities.

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. Although staff recommended that this function be increased from part time to full time in FY 2012, the City was fortunate to employ an individual with superior organization and time management skills. This has afforded the City to realize the improvements in productivity sought with a full time staff person, while continuing to fund a part time position. Therefore, in FY 2013, the current part-time Quality of Life function will remain as a part time position.

There are currently three (3) full time authorized positions and two (2) part time positions authorized in the Municipal Clerks Office. Earlier this year, one of the part time employees resigned to accept another position. Attempts to find an adequate replacement to fill this part time position were unsuccessful. Additionally, the work load and number of cases processed by this office has continued to increase. Therefore, staff is recommending funding of one (1) additional full time position in lieu of the two (2) part time positions currently authorized. The cost of this recommendation will be minimal and will primarily consist of the additional costs associated with providing employee benefits.

CAPITAL PROJECTS AND DEBT SERVICE

The City Hall Annex project, which began in FY 2012, will be completed in FY 2013. Funding for the construction of this project was obtained through a GMA Lease Purchase agreement. This agreement includes a $700,000 loan amortized over fifteen (15) years. $60,000 has been included in the FY 2013 budget for this purpose. Additionally, $55,000 has been budgeted to acquire furniture and fixtures.

In 2005, the City of Clarkston was awarded a $3.6 Federal Highway Administration Earmark for construction of a Streetscape project. In order to provide partial funding for the required local match, the City has requested a $2 million dollar loan from the State Road and Toll-way Authority, amortized over fifteen (15) years. The City anticipates that, of the total $2million dollar loan, only a portion of that amount will be utilized in FY 2013 for Engineering and Design services. (The draw down time period for the loan proceeds in three (3) years). Accordingly, staff has budged $98,000 in FY 2013 to cover anticipated loan repayments for the FY 2013. The total loan payment amount will be determined after the loan is approved and the specific terms are set at closing. The full loan payment amount will be realized after the City has "drawn down" the entire loan amount.

Currently, a dedicated space for our various Public Works functions does not exist. Equipment, vehicles and supplies are scattered between various locations. Equipment is stored off site on non-city property and occupies valuable space in Milam Park and the City Hall parking lot. Additionally, with a greater emphasis being placed on improving our more traditional Public Works capabilities and our Stormwater maintenance and repair program, there is a need for a Public Works yard where needed supplies such as sand, stone and fill dirt may be stored. Staff proposes to develop a Public Works facility on property

currently owned by the City. The approximate cost for this facility is estimated to be $250,000. The funds for construction of this facility may be obtained through a five (5) year GMA Lease Purchase agreement. The annual cost of the loan repayment of $58,000 has been included in the FY 2013 budget.

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 $287,650 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 2013 are $129,000, the same as they were in FY 2012. Additionally, $158,600 will be transferred from surplus storm water funds account in order to meet the total expenditure amount.

Along with a more robust stormwater repair and maintenance program, two stormwater related projects are currently in the Engineering and Design phase. Both projects will be completed in FY 2013.

SANITATION ENTERPRISE FUND

The Sanitation Enterprise Fund continues to perform adequately. Projected expenditures and revenue for FY 2013 are $150,020, a $20 difference from FY 2012.

GRANT FUNDS

The City of Clarkston received two grant awards in FY 2012 for projects that will occur in FY 2013. The City received $24,000 from the Local Maintenance & Improvement (LMIG) state grant fund. These grant funds will be utilized to offset the cost of the stormwater related projects mentioned above. The City also received a grant award of $72,000 from the ARC "Last Mile Connectivity" grant fund. The purpose of this grant will be to develop a Bicycle and Pedestrian Safety/Education/Training Program. This grant award requires a 20% local match of $18,000 that will be funded by the General Fund.

REVENUES

The proposed FY 2013 General Fund revenue estimate of $3,321,280 is $210,690 greater than the FY 2012 General Fund revenue estimate which represents a 6.79% increase. Real Property Taxes and Municipal Court fines represent 53.2% of total Revenue estimates for FY 2013. The estimate for Real Property Tax collections for FY 2013 has increased by $90,000 and is currently $945,000 as compared to $855,000 for FY 2012. Conversely, Municipal Court Fines estimates have been decreased somewhat, down to $821,930 in FY 2013 as compared to $850,000 in FY 2012. Pool revenue for FY 2013 has been set at $30,000.

ADOPTION PROCESS

The proposed 2013 budget will be transmitted to the Mayor and Council on November 6, 2012. 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. One public hearing will be held to afford the

public an opportunity to provide comments and feedback on the proposed budget at 6:30 pm on November 27th, 2012. A budget resolution will be prepared and presented for consideration and adoption at the City of Clarkston Council meeting on December 4th, 2012.

I will be happy to make myself available to you so that we may review the following budget proposal at your convenience.

TOTAL EXPENDITURES ALL FUNDS	
ADOPTED EXPENDITURE BUDGET FOR FUND 1 (GENERAL FUND)	3,321,280.00
ADOPTED EXPENDITURE BUDGET FOR FUND 2 (SEIZURE FUND)	150,700.00
ADOPTED EXPENDITURE BUDGET FOR FUND 3 (MULTIPLE GRANT)	96,000.00
ADOPTED EXPENDITURE BUDGET FOR FUND 4 (STORM WATER)	287,650.00
ADOPTED EXPENDITURE BUDGET FOR FUND 6 (SANITATION FUND)	150,020.00
TOTAL ADOPTED EXPENDITURE BUDGET FOR 2013	**4,005,650.00**

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

TOTAL REVENUES ALL FUNDS	
ADOPTED REVENUE BUDGET FOR FUND 1 (GENERAL FUND)	3,321,280.00
ADOPTED REVENUE BUDGET FOR FUND 2 (SEIZURE FUND)	150,700.00
ADOPTED REVENUE BUDGET FOR FUND 3 (MULTIPLE GRANT)	96,000.00
ADOPTED REVENUE BUDGET FOR FUND 4 (STORM WATER)	287,650.00
ADOPTED REVENUE BUDGET FOR FUND 6 (SANITATION FUND)	150,020.00
TOTAL ADOPTED REVENUE BUDGET FOR 2013	**4,005,650.00**

TOTAL ADOPTED EXPENDITURES - 2013 Budget	$4,005,650.00
TOTAL ADOPTED REVENUES - 2013 Budget	$4,005,650.00
Balance	$0.00

EXPENDITURES		2010 Audited	2011 Audited	2012 Adopted	YTD 10/29/2012	2013 ADOPTED
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500 and 70-7400						
Council Salaries	511100	20,266.12	21,000.00	21,000.00	10,500.00	**21,000.00**
Council/FICA	512200	1,247.75	1,302.00	1,310.00	542.50	**1,310.00**
Council Medicare	512300	291.87	304.56	310.00	63.45	**310.00**
Council/Travel	523500	2,088.24	650.13	2,500.00	1,456.61	**2,500.00**
Council/Education	523700	1,415.00	1,584.00	2,500.00	650.00	**2,500.00**
Mayor/ Salary	511100	6,500.00	6,500.00	6,500.00	3,250.00	**6,500.00**
Mayor/FICA	512200	403.00	403.00	403.00	201.50	**405.00**
Mayor/Medicare	512300	94.24	94.24	95.00	47.13	**95.00**
Mayor/Travel	523500	1,632.32	3,126.98	3,000.00	3,367.00	**3,000.00**
Mayor/Education	523700	0.00	1,350.00	700.00	605.00	**700.00**
Special Events	531120	N/A	2,671.91	4,000.00	2,308.80	**15,000.00**
Gen Adm/Salaries	511100	129,231.07	192,462.70	243,000.00	206,003.54	**265,000.00**
Gen Adm/Group Ins	512100	186,984.93	191,475.17	195,000.00	125,227.60	**209,850.00**
Gen Adm/FICA	512200	7,345.54	10,810.21	14,200.00	11,948.03	**16,500.00**
Gen Adm/Medicare	512300	1,717.67	2,564.99	3,300.00	2,794.61	**4,000.00**
Gen Adm/Retirement	512400	113,601.00	67,773.00	92,000.00	70,072.81	**115,000.00**
Gen Adm/Unemploy	512600	88.50	88.50	200.00	88.50	**200.00**
Gen Adm/Work Comp	512700	110,312.00	53,416.00	65,000.00	56,178.00	**60,000.00**
Tax Billing/Coll Svc	521100	2,282.00	2,318.00	2,400.00	2,294.00	**2,400.00**
Gen Adm-Board Elections	521110	2,163.00	2,264.00	2,500.00	0.00	**2,500.00**
City Auditor	521200	19,000.00	16,500.00	25,000.00	1,210.00	**20,000.00**
City Attorney	521210	59,544.69	44,624.27	45,000.00	31,346.27	**40,000.00**
Gen Adm/ Professional	521215	60,482.10	64,603.14	30,000.00	63,928.35	**50,000.00**
Computer/ Hard& Soft	521300	10,705.10	17,402.42	10,000.00	7,580.51	**10,000.00**
Gen Adm/ Repairs/Maint	522200	454.00	462.50	550.00	0.00	**550.00**
Equip/Rental/Lease	522320	1,650.13	1,631.76	1,800.00	2,637.50	**2,000.00**
Prop/Liability Ins	523100	80,164.76	80,082.00	80,000.00	76,999.35	**80,000.00**
Communications	523200	4,433.13	7,600.71	6,000.00	4,313.01	**6,000.00**
Postage	523210	1,211.25	887.18	1,200.00	1,090.95	**1,500.00**
Advertising	523300	1,266.22	2,245.14	2,000.00	1,873.40	**2,000.00**
Printing Service	523400	801.71	6,800.50	7,000.00	0.00	**4,000.00**
Travel	523500	118.00	3,808.91	3,800.00	797.95	**5,000.00**
Dues & Fees	523600	6,829.51	6,873.62	9,000.00	7,106.62	**9,000.00**
Education/Training	523700	400.00	905.00	3,000.00	1,677.38	**5,000.00**
Other Services	523910	5,261.83	12,617.52	8,000.00	21,958.76	**8,000.00**
Bank/Finance Chgs	523920	6,269.25	10,206.36	2,000.00	3,047.12	**3,500.00**
General Supplies	531100	5,732.67	6,653.54	6,000.00	5,559.83	**6,000.00**

EXPENDITURES		2010 Audited	2011 Audited	2012 Adopted	YTD 10/29/2012	2013 ADOPTED
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500 and 70-7400						
Books & Periodicals	531400	0.00	0.00	150.00	0.00	**150.00**
Small Equipment	531600	0.00	0.00	0.00	0.00	**0.00**
Uniform	531700	0.00	298.48	300.00	0.00	**300.00**
Furniture & Fixtures	542300	648.00	673.00	1,000.00	105.99	**1,000.00**
Computers	542400	3,252.88	1,771.99	3,000.00	830.59	**2,000.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
Beverage Tax Payment	571000	0.00	32,892.83	29,000.00	32,892.83	**33,000.00**
P &Z - Stipend	511100	3,625.00	2,450.00	3,600.00	377.40	**3,600.00**
P &Z - FICA	512200	224.75	151.90	207.00	0.00	**210.00**
P &Z - Medicare	512300	52.59	35.53	48.00	0.00	**50.00**
P &Z - Training	523700	0.00	0.00	1,500.00	0.00	**1,500.00**
TOTALS		859,791.82	884,337.69	939,073.00	762,932.89	**1,023,130.00**

EXPENDITURES		2010 Audited	2011 Audited	Adopted 2012	YTD 10/29/2012	2013 ADOPTED
BUILDINGS/GROUNDS - 15-1565						
Professional Svcs	521215					**3,500.00**
Pest Control	522145	660.00	660.00	700.00	545.00	**1,000.00**
Repairs	522200	16,383.72	12,512.65	10,000.00	5,211.13	**10,000.00**
Communications	523200	34,143.34	27,622.51	50,000.00	49,759.86	**50,000.00**
Other	523910	34,712.00	16,335.01	3,000.00	3,429.08	**3,000.00**
General Supplies	531100	6,080.86	7,825.35	6,000.00	6,375.42	**8,000.00**
Water/Sewer	531210	3,305.51	3,443.42	3,500.00	3,125.52	**4,000.00**
Natural Gas	531220	3,240.21	2,636.02	3,600.00	2,047.45	**2,500.00**
Electricity	531230	12,893.41	12,951.73	14,000.00	3,226.74	**11,000.00**
Equipment	531600					**12,000.00**
Site Improvements	541200	0.00	10,402.00	6,000.00	83.89	**6,000.00**
Furniture & Fixtures	542300					**55,000.00**
TOTALS		111,419.05	94,388.69	96,800.00	73,804.09	**166,000.00**

EXPENDITURES		2010 Audited	2011 Audited	Adopted 2012	YTD 10/29/2012	2013 ADOPTED
PARKS 60-6200						
Temporary/Seasonal	511200	0.00	4,563.32	0.00	0.00	**0.00**
Fica	512200	0.00	282.93	0.00	0.00	**0.00**
Medicare	512300	0.00	66.17	0.00	0.00	**0.00**
Pool Management	522150	0.00	21,160.00	40,000.00	52,592.38	**40,000.00**
Repairs/Maintenance	522200	4,503.04	15,854.46	15,000.00	13,871.09	**8,000.00**
Vehicle Rep/Maint	522210		280.71	0.00	1,058.05	**0.00**
Communication	523200	909.67	559.60	1,300.00	2,041.63	**2,000.00**
Other	523910	86.61	6,255.30	5,000.00	6,368.80	**5,000.00**
General Supplies	531100	2,210.42	2,945.38	3,000.00	4,287.18	**3,000.00**
Water/Sewer	531210	885.33	3,335.03	3,000.00	6,676.03	**5,000.00**
Electricity	531230	4,784.89	4,153.57	5,000.00	20,540.75	**19,000.00**
Small Equipment	531600	3,220.99	0.00	2,000.00	664.52	**2,000.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
Site Improvements	541200				347,625.67	
TOTALS		16,600.95	59,456.47	74,300.00	455,726.10	**84,000.00**

EXPENDITURES		2010 Audited	2011 Audited	Adopted 2012	YTD 10/29/2012	2013 ADOPTED
POLICE DEPARTMENT - 30-3200						
Salaries	511100	796,449.06	901,034.91	865,000.00	719,398.19	**915,000.00**
Temporary Emp	511200	0.00	15,201.53	17,000.00	15,598.54	**0.00**
Overtime	511300	34,310.97	-397.26	25,000.00	10,215.23	**20,000.00**
DEA Task Overtime			**0.00**	16,000.00	11,955.54	**17,000.00**
Compt Time pay out	New	N/A		13,068.00		**0.00**
FICA Contributions	512200	49,472.53	57,423.40	57,000.00	39,809.99	**58,000.00**
Medicare Contributions	512300	11,570.07	12,933.66	13,200.00	10,364.87	**14,000.00**
Tuition Reimbursement	512500			4,000.00	2,000.00	**4,000.00**
Unemployment Ins	512600	4,505.86	2,310.00	5,000.00	2,181.24	**5,000.00**
City Judge	521200	24,000.00	24,000.00	24,000.00	20,000.00	**24,000.00**
City Solicitor	521210	11,000.00	1,000.00	12,000.00	9,000.00	**12,000.00**
Professional Services	521220	0.00	0.00	0.00	16,000.00	**24,000.00**
Public Defender	521215	9,600.00	9,600.00	9,600.00	7,200.00	**9,600.00**
Criminal Background	521310	518.40	210.00	0.00	120.00	**0.00**
Repairs/Maint	522200	31,558.88	38,664.01	42,500.00	41,611.81	**43,700.00**
Vehicle Repairs/Maint	522210	38,569.48	43,146.68	35,000.00	25,481.66	**30,000.00**
Equip/Rental-Lease	522320	8,558.00	10,825.88	8,500.00	11,936.95	**8,500.00**
Communications	523200	19,301.59	15,514.67	11,500.00	6,418.55	**11,500.00**
Postage	523210	1,689.25	1,445.99	1,500.00	943.57	**1,500.00**
Advertising	523300	0.00	0.00	100.00	60.00	**100.00**
Travel	523500	1,683.62	2,868.19	3,000.00	2,754.41	**3,000.00**
Dues & Fees	523600	37,498.00	29,450.66	33,000.00	17,088.30	**33,000.00**
Education/Training	523700	1,749.73	2,262.79	2,500.00	1,605.36	**2,500.00**
Other Expense	523910	3,208.19	607.61	2,900.00	1,113.90	**2,000.00**
General Supplies	531100	22,570.41	23,800.47	20,500.00	13,941.41	**15,500.00**
Gas, Oil & Diesel	531270	45,949.68	67,027.95	50,000.00	43,189.79	**50,000.00**
Books & Periodicals	531400	700.94	486.49	350.00	352.21	**400.00**
Small Equipment	531600	0.00	0.00	0.00	0.00	**0.00**
Vehicles	542200	0.00	0.00	0.00	0.00	**0.00**
Employee Discretionary	New	2,985.83	335.10	0.00	0.00	**0.00**
A & B Fund	571000	21,404.45	27,586.46	23,000.00	16,915.05	**23,000.00**
Training Fund	571010	34,447.64	57,724.87	50,000.00	30,579.21	**50,000.00**
Crime Victim Emer Fund	571020	19,796.41	26,974.72	25,000.00	11,085.89	**25,000.00**
Crime Victim DUI Fund	571030	431.84	2,901.51	350.00	260.00	**350.00**
Brain & Spinal Inj Fund	571040	1,478.15	548.63	900.00	541.26	**800.00**
County Drug Treatment	571050	0.00	0.00	500.00	0.00	**250.00**
Indigent Defense Fund	571060	0.00	0.00	500.00	0.00	**250.00**
Crime Lab Fee	571070	1,565.41	225.00	500.00	250.00	**400.00**
PeaceOfc/Pros Indigent	571080	44,656.58	58,351.94	53,000.00	32,789.62	**53,000.00**
Drivers Ed/Tng	571090	16,393.14	22,818.91	20,000.00	14,389.86	**20,000.00**
Police Admin IT Fee	531120	N/A	5,359.74	23,000.00	17,630.55	**15,000.00**
TOTALS		1,297,624.11	1,456,884.77	1,445,968.00	1,154,782.96	**1,492,350.00**

EXPENDITURES		2010 Audited	2011 Audited	Adopted 2012	YTD 10/29/2012	2013 ADOPTED
PUBLIC WORKS 40-4000						
Salaries	511100	193,530.77	139,610.10	88,500.00	88,500.00	**103,000.00**
Sanitation-Part Time	511200	0.00	0.00	0.00		**0.00**
Overtime	511300	814.50	156.00	624.00	116.72	**400.00**
FICA Contributions	512200	11,886.64	4,961.01	5,750.00	5,750.00	**6,500.00**
Medicare Contributions	512300	2,780.17	1,892.65	1,350.00	1,350.00	**1,500.00**
Unemployment Ins	512600	0.00	131.52	400.00	6,222.15	**500.00**
Landfill	522115	12,840.92	7,857.30	14,000.00	1,879.68	**4,000.00**
Recycling	522116	0.00	0.00	0.00	0.00	**0.00**
Repairs/Maintenance	522200	5,292.83	13,066.92	3,500.00	1,333.19	**3,500.00**
Vehicle/Repairs/Maint	522210	13,921.74	14,110.11	5,000.00	6,462.76	**3,250.00**
Equip/Rental/Lease	522320				0.00	**4,000.00**
Communication	523200	1,712.82	1,309.86	750.00	1,056.71	**1,050.00**
Printing Service	523400	0.00	0.00	0.00	0.00	**0.00**
Travel	523500	0.00	15.83	100.00	0.00	**800.00**
Education/Tng	523700	0.00	0.00	300.00	30.00	**2,000.00**
Other	523910	976.03	556.06	800.00	5,060.21	**800.00**
General Supplies	531100	4,167.18	3,061.89	2,125.00	2,377.89	**1,750.00**
Electricity	531230	35,293.84	36,791.20	45,000.00	40,644.01	**40,000.00**
Gas, Oil & Diesel	531270	13,446.53	9,479.82	6,500.00	8,675.55	**6,000.00**
Small Equipment	531600	0.00	369.95	500.00	403.17	**2,000.00**
Uniform Rental	531700	3,818.67	3,349.48	2,000.00	2,551.86	**2,200.00**
Vehicles	542200	0.00	0.00	0.00	0.00	**0.00**
Other Capital Outlay	542500	0.00	0.00	0.00	36,951.70	**0.00**
ROW Grass Cutting	New	N/A	N/A	37,000.00	22,382.00	**30,000.00**
TOTALS		300,482.64	236,719.70	214,199.00	231,747.60	**213,250.00**

EXPENDITURES		2010 Audited	2011 Audited	Adopted 2012	YTD 10/29/2012	2013 ADOPTED
PLANNING/DEVELOPMENT 74-7400						
Salaries	511100	0.00	0.00	55,000.00	34,615.35	**60,000.00**
Overtime	511300	0.00	0.00	0.00		**0.00**
FICA Contributions	512200	0.00	0.00	3,000.00	2,146.15	**3,000.00**
Medicare Contributions	512300	0.00	0.00	800.00	501.92	**800.00**
Unemployment Ins	512600	0.00	0.00	0.00	0.00	**0.00**
Professional Svcs	521215			26,000.00	7,873.00	**30,000.00**
Vehicle/Repairs/Maint	522210	0.00	0.00	500.00	0.00	**0.00**
Communication	523200	0.00	0.00	1,200.00	399.71	**800.00**
Printing Service	523400	0.00	0.00	150.00	0.00	**150.00**
Travel	523500	0.00	0.00	300.00	18.55	**1,500.00**
Dues and Fees	523600			0.00	0.00	**500.00**
Education/Tng	523700	0.00	0.00	500.00	126.45	**1,500.00**
Safebuilt Fees	523910	N/A	15,046.40	36,000.00	7,884.40	**26,700.00**
General Supplies	531100	0.00	0.00	600.00	612.84	**600.00**
Gas, Oil & Diesel	531270	0.00	0.00	3,600.00	0.00	**0.00**
Small Equipment	531600	0.00	0.00	300.00	0.00	**0.00**
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	0.00	**0.00**
Computers	542400			1,500.00	0.00	**1,000.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
TOTALS		0.00	15,046.40	130,250.00	54,178.37	**126,550.00**

EXPENDITURE		2010 Audited	2011 Audited	2012 Adopted	YTD 9/18/2012	2013 ADOPTED
DEBT SERVICE						
Loan Repayment- City Hall Annex	New	N/A	N/A	90,000.00	29,512.19	**60,000.00**
Loan Repayment- Public Works Facility	Proposed					**58,000.00**
SRTA Loan Payment	Proposed					**98,000.00**
TOTAL		N/A	0.00	90,000.00	29,512.19	**216,000.00**

EXPENDITURE		2010 Audited	2011 Audited	Adopted 2012	YTD 9/18/2012	2013 ADOPTED
FUND 2 - FEDERAL SEIZURE - Expenditures						
Professional	521200	0.00	0.00	**100.00**	0.00	**100.00**
Repairs/Maintenance	522200	10,674.74	10,859.60	**22,000.00**	604.39	**22,000.00**
Vehicle Repairs	522210	25,858.16	38,803.27	**40,000.00**	14,363.65	**40,000.00**
Communications	523200	3,861.11	1,258.79	**1,500.00**	0.00	**1,500.00**
Printing	523400	0.00	0.00	**100.00**	0.00	**100.00**
Travel	523500	1,073.54	184.00	**1,000.00**	1,043.84	**1,000.00**
Due & Fees	523600	6,929.45	-8.00	**2,000.00**	75.00	**2,000.00**
Education	523700	4,484.00	3,585.00	**5,000.00**	2,889.00	**5,000.00**
Other Expense	523910	133.20	55.00	**0.00**	8.00	**0.00**
General Supplies	531100	20,304.17	19,617.61	**15,000.00**	25,322.98	**15,000.00**
Vehicles	542200	78,795.00	28,390.00	**28,000.00**	91,952.93	**28,000.00**
Furniture & Fixtures	542300	0.00	0.00	**200.00**	0.00	**200.00**
Computers	542400	0.00	20,463.30	**1,000.00**	0.00	**1,000.00**
Other Capital Equip	542500	0.00	0.00	**100.00**	0.00	**100.00**
Loan Repayment Vehicles				**0.00**	8,020.77	33,000.00
TOTALS		152,113.37	123,208.57	**116,000.00**	144,280.56	149,000.00

EXPENDITURE		2010 Audited	2011 Audited	Adopted 2012	YTD 9/18/2012	2013 ADOPTED
FUND 2 - CITY SEIZURE - Expenditures						
Other Expense	523910	120.00	214.00	100.00	921.00	**100.00**
Furniture & Fixtures	524230	0.00	0.00	250.00	0.00	**250.00**
General Supplies	531100	0.00	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		120.00	214.00	1,700.00	921.00	**1,700.00**

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		2010 Audited	2011 Audited	2012 Adopted	YTD 9/18/2012	2013 ADOPTED
FUND 3 - MULTIPLE GRANT FUND - Expenditures						
LMIG - Local Mnt & Improve/Grant	573015	0.00	0.00	10,000.00	23,065.07	**24,000.00**
Last Mile Connectivity Pgm						**72,000.00**
TOTALS		0.00	955,185.38	20,000.00	145,692.37	**96,000.00**

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

EXPENDITURE		2010 Audited	2011 Audited	2012 Adopted	YTD 10/29/2012	2013 ADOPTED
FUND 4 - Enterprise Fund - Storm Water - Expenditures 500-						
Storm Water Salaries	511100	0.00	0.00	83,500.00	46,487.15	**103,000.00**
Storm Water FICA Contributions	512200	0.00	0.00	5,750.00	2,679.03	**6,500.00**
Storm Water Medicare Contributions	512300	0.00	0.00	1,350.00	621.30	**1,500.00**
Storm Water - Professional Svcs	521200	41,698.05	2,921.70	120,000.00	55,544.82	**120,000.00**
Storm Water - DeKalb Co Maint	521250	41,698.05	12,695.74	0.00	0.00	**0.00**
Storm Water - Rep/Maint	521200	18,270.57	4,816.26	4,500.00	10,999.40	**4,500.00**
Storm Water - Veh maint/Rep	522200	0.00	15,052.64	5,000.00	0.00	**3,250.00**
Storm Water - Bank Charge	523920	0.00	89.30	0.00	0.00	**80.00**
Stormwater Communications	523200	0.00	0.00	750.00	0.00	**1,050.00**
Storm Water - General Supplies	New	0.00	1,868.82	2,125.00	32.00	**1,750.00**
Storm Water - Vehicles	New	40,000.00	0.00	20,000.00	22,501.00	
Storm Water - Gas, Oil & Diesel	531270	0.00	0.00	6,500.00	0.00	**6,000.00**
Storm Water Bank Charge	523920	0.00	0.00	0.00	12.00	**20.00**
Stormwater Capital Outlay	542500	0.00	0.00	0.00	0.00	**40,000.00**
TOTAL		141,666.67	37,444.46	249,475.00	138,876.70	**287,650.00**

Note: Revenues from Storm Water Fund only expended on Storm Water expenditures.
Storm Water Expenditures fully funded by Storm Water Utility Revenues.
Expected Rev $ 129, 340

EXPENDITURE		2010 Audited	2011 Audited	2012 Adopted	YTD 10/29/2012	2013 ADOPTED
FUND -6 -SANITATION ENTERPRISE FUND -						
Waste Management Fees	522110	154,294.90	149,774.00	**150,000.00**	108,930.85	**150,000.00**
Sanitation Bank Charge	523920	0.00	93.72	0.00	12.00	**20.00**
TOTALS		154,294.90	149,867.72	**150,000.00**	108,942.85	**150,020.00**

Note: Sanitation expenditures fully funded by Sanitation Fees collections.
Projected Rev 151,657

REVENUES		2010 Audited	2011 Audited	Adopted 2012	YTD 10/12/2012	2013 ADOPTED
FUND 1 -GENERAL FUND - Revenue						
Public Utility R/E Tax	311110	62,957.66	92,125.98	60,000.00	3,266.37	**60,000.00**
Other Real Prop Tax	311190	836,509.07	728,823.17	830,000.00	459,014.36	**920,000.00**
Real Property Tax - Prior	311200	34,038.54	16,981.17	25,000.00	33,066.97	**25,000.00**
Motor Vehicle Tax - Curr	311310	57,224.67	63,871.61	58,000.00	69,029.93	**62,000.00**
Intangible Tax (Reg/Rec)	311340	2,534.61	3,145.78	4,000.00	8,827.17	**5,000.00**
Railroad Equip Tx-Curr	311350	356.69	387.65	390.00	387.43	**400.00**
Other Pers Prop Tax-Curr	311390	18,161.70	18,925.35	18,000.00	20,354.89	**18,000.00**
Personal Prop Tax-Prior	311400	3,059.42	1,053.33	3,600.00	1,656.94	**2,500.00**
Real Estate Transfer Tax	311600	207.24	762.83	600.00	1,282.06	**600.00**
Franchise Taxes-Electric	311710	167,716.04	179,526.84	168,000.00	179,526.84	**179,000.00**
Franshise Taxes-Gas	311730	18,706.75	19,637.06	19,000.00	15,586.62	**20,000.00**
Franchise Taxes-Cable/T	311750	27,083.32	27,533.70	28,000.00	24,222.23	**27,000.00**
Franchise Taxes-Teleph	311760	9,189.32	7,329.77	10,000.00	4,769.71	**7,500.00**
Franchise Taxes-Other	311790	0.00	0.00	0.00	0.00	**0.00**
Alcoholic Bev Excise Tax	314200	59,334.49	63,680.40	60,000.00	67,988.28	**70,000.00**
Local Option Mix Dr Tax	314300	629.51	134.91	600.00	213.86	**200.00**
Business/Occupational Tax	316100	28,146.72	18,186.61	28,500.00	19,790.45	**28,500.00**
Insurance Premium Tax	316200	389,257.77	354,314.34	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	67.91	0.00	100.00	0.00	**0.00**
Penalities/Int Real Tax	319110	1,535.73	2,026.81	1,500.00	945.77	**2,000.00**
Penalities/Int Pers Tax	319120	563.50	55.41	600.00	185.45	**600.00**
Penalities/Int Utility	319130	0.71	285.58	300.00	0.00	**300.00**
Penalties/Int-Business Tx	319400	40.00	0.53	40.00	0.00	**50.00**
Alcoholic Investigation Fee	321105	400.00	200.00	400.00	1,025.00	**600.00**
Retail Beer License	321110	3,000.00	2,625.00	2,625.00	3,375.00	**3,000.00**
Retail Beer License/Drink	321115	1,875.00	2,250.00	2,250.00	2,406.25	**3,000.00**
Retail Wine License	321120	3,000.00	2,625.00	2,625.00	3,375.00	**3,000.00**
Retail Wine License/Drink	321125	1,875.00	4,250.00	4,250.00	2,406.25	**3,000.00**
Retail Liquor License	321130	2,500.00	2,500.00	2,500.00	5,000.00	**3,000.00**
Retail Liquor License/Drink	321135	2,000.00	4,000.00	4,000.00	8,833.35	**12,000.00**
Work Opermit & ID Card-Alc	321150	90.00	210.00	210.00	165.00	**500.00**
Ins Co Business License	321220	4,647.50	13,375.00	11,000.00	17,226.50	**14,000.00**
Zoning/Land Use Permits	322210	2,900.00	0.00	0.00	2,570.00	**3,700.00**
Sign Permits	322230	1,652.50	2,199.79	2,000.00	2,826.90	**3,000.00**
Sign Decal	322235	0.00	0.00	0.00	0.00	**0.00**
Demolition	322900	0.00	0.00	300.00	300.00	**300.00**
Building Permits	322240	48,982.00	9,874.00	10,000.00	4,350.00	**10,000.00**
Tree Service Permit Fees	322245	640.00	745.00	1,000.00	360.00	**400.00**
Building Inspection	323120	0.00	20,238.00	32,000.00	10,139.00	**30,000.00**
Plumbing Inspection	323130	235.00	0.00	0.00	0.00	**0.00**
Electrical Inspection	323140	0.00	0.00	0.00	0.00	**0.00**
Other Regulatory Fees	323900	75.00	75.00	100.00	0.00	**0.00**
Mayors Court Rebate	341190	700.00	0.00	0.00	0.00	**0.00**
Tree Inspection Fee	341390	0.00	0.00	0.00	0.00	**0.00**
Printing & Duplicating	341400	408.90	85.75	300.00	108.42	**200.00**
Election Qualifying Fees	341910	210.00	630.00	0.00	0.00	**700.00**
Sale of Maps & Publ	341930	0.00	0.00	0.00	0.00	**0.00**

REVENUES		2010 Audited	2011 Audited	Adopted 2012	YTD 10/12/2012	2013 ADOPTED
FUND 1 -GENERAL FUND - Revenue						
Accident Reports	342120	3,278.50	3,369.50	3,500.00	3,268.70	**3,500.00**
False Alarm	342130	520.00	85.00	500.00	0.00	**100.00**
Refuse Collection Chg	344110	0.00	0.00	0.00	0.00	**0.00**
Special Pickups	344111	1,607.59	480.00	1,000.00	30.00	**500.00**
Backgrd Check Fees/Crim	346410	13,920.00	22,770.00	22,000.00	20,580.00	**22,000.00**
Woman Club Reservation	347200	6,730.00	4,842.50	4,000.00	3,388.45	**6,000.00**
Pool Admissions	**347201**	0.00	0.00	40,000.00	6,834.50	**30,000.00**
Tennis Fees	347202	0.00	0.00	0.00	0.00	**0.00**
Pavilion Reservation Fees	347203	8,440.00	6,025.00	10,000.00	9,030.00	**12,000.00**
Program Fees	347500	0.00	0.00	0.00	0.00	**0.00**
Other Culture/Recreat Fee	347900	0.00	0.00	4,800.00	4,400.00	**5,000.00**
Bad Check Fees	349300	60.00	70.00	100.00		**100.00**
Other Fees/Chgs for Svcs	349900	1,100.00	0.00	1,000.00	0.00	**500.00**
Municpal Court Fines/Forf	351170	689,361.32	939,354.87	850,000.00	570,008.36	**821,930.00**
Interest Revenues	361000	13,860.07	3,605.38	15,000.00	1.46	**3,600.00**
Contributions/Donations	371000	3,400.05	4,413.89	3,000.00	745.00	**4,000.00**
Rents & Royalties	381000	87,675.06	87,256.57	90,000.00	75,716.78	**95,000.00**
Reim for Damaged Prop	383000	2,342.32	5,784.03	8,000.00	3,215.43	**6,000.00**
Other Miscellaneous Rev	389000	25,382.33	16,605.48	8,000.00	15,563.52	**15,000.00**
Reim DEA O/T	389005	32,323.76	18,149.25	16,000.00	6,796.79	**17,000.00**
Reim for Workers Comp	389006	874.00	6,975.63	1,000.00	5,080.00	**5,000.00**
Bus Shelter Revenue	389010	19,290.06	29,015.19	20,000.00	28,560.60	**28,000.00**
Oper. Transfers-Confiscat	391200	0.00	0.00	0.00	0.00	**0.00**
Sale/General Fixed Assets	392100	0.00	0.00	0.00	0.00	**0.00**
Sale Surplus Property	392150	0.00	0.00	0.00	0.00	**0.00**
Sale/Land Property	392200	0.00	29,555.00	0.00	0.00	**0.00**
Operat Transfer from Unassigned Gen Fd, Fund Balance	New					**294,000.00**
HOST Revenue Capital Projects	New					**28,000.00**
Police Admin IT Fee	351180		21,800.00	23,000.00	7,104.77	**15,000.00**
TOTAL - FUND 1		2,702,677.33	2,864,828.66	2,902,690.00	1,734,906.36	**3,321,280.00**

REVENUE		2010 Audited	EOY 12/31/2011	Adopted 2012	YTD 9/18/2012	2013 ADOPTED
FUND 2 - FEDERAL SEIZURE FUND - 210						
Cash Confisications (Illegal Act)	351320	237,432.26	75,328.45	81,000.00	74,098.11	**90,000.00**
Other Confiscations/Escheat	351340	0.00	0.00	0.00		**0.00**
Proceeds/Sale Confis Prop	351346	0.00	3,000.00	3,000.00	15,780.00	**20,000.00**
Fed Seiz/Interest Revenue	361000	25.93	18.50	100.00	12.51	**100.00**
Fed Seizure - Other Revenue	389000	50.00	1.47	100.00		**100.00**
Surplus Funds Prior Yr Trans				31,800.00		**38,800.00**
Capital Lease Vehicle Loan	393510			0.00	91,952.93	
TOTAL - Federal Seizure Account		237,508.19	78,348.42	116,000.00	181,843.55	**149,000.00**

REVENUE		2010 Audited	EOY 12/31/2011	Adopted 2012	YTD 9/18/2012	2013 ADOPTED
FUND 2 - CITY SEIZURE FUND - 211						
Cash Confiscations (Illeg Ac)	351320	0.00	0.00	1,000.00	889.00	**1,000.00**
Proceeds/Sales/Confis Prop	351346	0.00	0.00	500.00	2,570.00	**500.00**
City Seiz Interest Revenue	361000	0.00	0.00	0.00		**0.00**
Other Misc Revenue	389000	551.00	0.00	500.00	0.00	**200.00**
TOTAL - City Seizure Account		551.00	0.00	2,000.00	3,459.00	**1,700.00**

REVENUE		2010 Audited	2011 Audited	Adopted 2012	YTD 9/18/2012	2013 ADOPTED
FUND 3 - MULTIPLE GRANT FUND - 250						
LMIG - Local Mnt & Improve/Grant	334110	0.00	6,444.92	10,000.00	23,065.07	**24,000.00**
CDBG Grant (DeKalb Co) FF	224120		25,325.01	0.00		**0.00**
CDBG Grant (DeKalb Co) Pool	331150	0.00	500,000.00	10,000.00		**0.00**
Bureau of Justice Asst Grant	334130	62,543.58	0.00	23,065.07		**0.00**
LLEBG	331110	0.00	0.00	0.00		**0.00**
BOH Grant - Community Gardens	336010	0.00	0.00	0.00	14,750.00	**0.00**
Last Mile Connectivity Pgm						**72,000.00**
TOTAL		62,543.58	531,769.93	89,195.21	37,815.07	**96,000.00**

REVENUE		2010 Audited	2011 Audited	Adopted 2012	YTD 9/18/2012	2013 ADOPTED
FUND 4 -500 - STORM WATER UTILITY REVENUE						
Storm Water Fees Fund	344260	128,726.58	126,050.03	126,000.00	64,929.34	**126,000.00**
Prior Yr Stormwater fees	344265	0.00	3,498.91	3,000.00	9,509.76	**3,000.00**
Stormwater Bank Interest	361000		44.51	0.00	38.06	**50.00**
Reim Damaged Property	383000			0.00	40,000.00	**0.00**
Other Misc Rev	389000			0.00	11,950.00	**0.00**
Transfer Prior Stormwater Funds	391000			120,475.00	0.00	**158,600.00**
TOTALS		128,726.58	129,593.45	129,000.00	126,427.16	**287,650.00**

Funds from Reserve Stormwater Acct transfer to cover Stormwater Expenses for 2013
Other Misc Rev- Atl Sch Deaf Settlement
BALANCE 9/30/2012 - 288, 996.54

REVENUE		2010 Audited	2011 Audited	Adopted 2012	YTD 9/30/2012	2013 ADOPTED
FUND 6 -540 - SANITATION FUND REVENUE						
Sanitation Fees/Enterprise	344110	145,253.76	145,488.99	140,000.00	55,213.54	**145,000.00**
Prior Yr Sanitation Fees	344115	6,383.61	6,188.04	6,000.00	4,336.24	**4,500.00**
Commercial Business Fees	344120	7,150.00	8,250.00	4,000.00	1,400.00	**500.00**
Sanitation Interest	361000		15.59	0.00	10.04	**20.00**
TOTALS		158,787.37	159,942.62	150,000.00	60,959.82	**150,020.00**

BALANCE 9-30-2012 - 35,815.65