2013

2014 Adopted Operating & Enterprise Fund Budget

CITY OF CLARKSTON

where possibilities grow

Keith Barker

City Manager

12/3/2013

City of Clarkston
State of Georgia

A RESOLUTION 2013100

TO ADOPT THE FISCAL YEAR 2014 BUDGET FOR EACH FUND OF THE CITY OF CLARKSTON, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/ EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE

WHEREAS, sound governmental operations require a budget in order to plan the financing of services for the residents of the City of Clarkston; and

WHEREAS, Title 36, Chapter 81,Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the City's fiscal year, which runs from January 1 to December 31 of each year; and

WHEREAS, the Mayor and City Council of the City of Clarkston have reviewed the proposed FY 2014 Budget as presented by the City Manager; and

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

WHEREAS, the Mayor and City Council wishes to adopt this proposal as the Fiscal Year 2014 Annual Budget, effective from January 1, 2014 through December 31, 2014.

NOW THEREFORE BE IT RESOLVED by the Mayor and City Council of the City of Clarkston, Georgia, as follows:

Section 1. That the proposed Fiscal Year 2014 Budget, attached hereto and incorporated herein as a part of this Resolution is hereby adopted as the Budget for the City of Clarkston, Georgia for Fiscal Year 2014, which begins January 1, 2014 and ends on December 31, 2014.

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

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

Section 4. That all appropriations shall lapse at the end of the fiscal year.

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

SO RESOLVED and Adopted by the Mayor and Council of the City of Clarkston, this 3rd day of December, 2013.

CITY OF CLARKSTON, GEORGIA

Emanuel Ransom, Mayor

ATTEST:

Tracy Ashby

CITY OF CLARKSTON
where possibilities grow

MEMORANDUM

To: Mayor Emanuel Ransom and City Council Members

From: Keith Barker, City Manager

Date: November 6, 2013

Re: Proposed 2013 Budget

Please find attached the proposed FY 2014 All 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.

BUDGET OVERVIEW

The total proposed FY 2014 Expenditure Budget for all funds is $4,307,230. The total proposed FY 2014 Revenue Budget for all funds is $4,307,230. The proposed FY 2014 General Fund operating budget of $3,319,110 is $2,170 less than the FY 2013 General Fund operating budget which represents a .065% decrease. In addition to the General Fund operating budget, staff is proposing the creation of a Capital Projects budget and a Matching Grants Fund budget. Segregation of these expenditure types will allow for a more transparent budgeting process. Details regarding expenditures in both categories are included in this budget letter. The proposed expenditures for both budgets are $162,500 and $38,000 respectively. The combined General Fund budget for FY 2014 is $3,519,610.

Administration

Group health insurance costs will increase from $209,850 in 2013 to $225,000 in 2014. This represents an increase of 7.2%; however costs remain reasonable as it represents only 6.4 % of total General Fund expenditures.

The City's current Defined Benefit Retirement Plan was adopted in 1980. No significant review of the employee benefit formula or overall plan design has occurred since the plan was adopted. Staff, in conjunction with the Georgia Municipal Administration (GMA) Plan Administrator, undertook a cost study analysis to determine costs of increasing the benefit formula to more closely align with industry averages. In order to remain competitive with surrounding cities and 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 $115,000 in FY 2013 to $166,332 in FY 2014. At 4.7% of total General Fund expenditures, this amount is still below industry standards for this expense category.

For FY 2014, Clarkston will have at least two (2) and as many as four (4) newly elected officials. All newly elected officials are required to attend mandatory training. Additional training is offered leading to various levels of Municipal Elected Official certifications. Accordingly, Council Travel/Training has been increased from $5,000 in FY 2013 to $8,000 in FY 2014.

The City of Clarkston has received excellent audit reports over the previous three (3) years with no significant findings noted. However, due to an outdated software system, the efficiency in which our financial operations are managed is compromised. Therefore, for FY 2014, I am proposing the purchase of a new financial software system that will simplify and streamline our current processes. This change will allow the City to reduce its expenditures for software maintenance by 80% in FY 2014.

The current administrative vehicle has high mileage and is in need of repair. This vehicle will be taken out of service and replaced with a new leased vehicle. Cost for the replacement vehicle will be $6000 annually for four (4) years after which it will be owned by the City.

In FY 2013 the City of Clarkston took several steps to improve civic engagement and provide information to the public. The City launched a new Website, Facebook pages for both General City Administration and Police Department, and began using Twitter as a communication tool. Summaries of each agenda item are prepared by staff and made available to the public prior to the Council meetings and as a handout at the Council meeting.

To continue promoting community engagement in the governance process, the proposed FY 2014 budget includes funding for video and audio taping of City Council meetings, the Planning & Zoning Board meetings and any public meetings held in the Council Chambers. The meetings will be made available on the City's website. The public will have an option to view the meeting in its entirety, or click onto a specific agenda item which will link to that particular time stamped portion of the meeting.

Police

The Clarkston Police Department is currently staffed by eighteen (18) full-time personnel. Full-time personnel are organized as follows; a Police Chief who manages the overall administration of the department, two captain's; one commands the operational uniform and criminal investigations divisions, the other is detached to a DEA Task force, two criminal investigators and thirteen patrol personnel, three of whom are Sergeants serving as shift supervisors. There are three (3) eight-hour patrol shifts working seven days a week. Two shifts have four (4) personnel assigned and the busier evening shift has five (5) officers assigned.

As currently organized, the operations division, which includes patrol and Criminal Investigations, are under the command of a Captain. The patrol division currently has three (3) Sergeants who manage scheduling, conduct report review and approval, handle time sheet preparation, evaluations, and are responsible for management of line level personnel. The Criminal Investigation Division consists of two (2) detectives preforming line level investigative duties.

Under this organizational system, the operations Captain is required to perform line level supervisory services for the investigative unit, to include; case assignment, evaluations, case review, scheduling on duty and on call duties, managing call out responsibilities and time sheet preparation. For FY 2014 one of the existing Criminal Investigator positions will be reclassified to create a supervisory position of Sergeant in CID. This reclassification will serve to reduce the work load of the operations Captain, create a supervisor in the CID division equal to those in the patrol division and provide supervisory

representation in the CID chain of command. The additional cost for this classification will be less than $2,000 annually.

In FY 2014 The Police Department will initiate a focused community outreach strategy to ensure that all citizens feel safe and engaged. The following strategy will serve to develop new and enhance existing relationships with groups and organizations representing various stakeholders in the community:

- Park and Walk Program where officers get out of their patrol cars and walk in residential communities to engage residents in conversations to learn what concerns they may have
- Business Check to include visits during hours of operation in addition to traditional security checks after hours
- Bicycle Patrols
- Partner with community stakeholders
- Using Social Media
- Public Information and Education
- Child Safety Seat Training Programs
- Traffic Safety Checkpoints
- Bicycle Safety Programs
- Home and Community Safety classes
- Child Fingerprint ID Kits

The forgoing objectives will be achieved with current staff.

Municipal Court

There are currently four (4) full time positions authorized in the Municipal Clerks Office. A request to increase staffing in this office was not included in the FY 2014 budget recommendations. The City, with assistance from the Georgia Administrative Office of the Courts, is currently conducting an extensive analysis of our Municipal Court function. This analysis will focus on five (5) primary metrics:

- Access and Fairness – ratings of court users on the court's accessibility and its treatment of customers in terms of fairness, equality and respect
- Time to Disposition – the percentage of cases disposed or otherwise resolved within established time frames
- Age of Active Pending Caseload – the age of active cases pending before the court, measured as the number of days from filing until the time of measurement
- Clearance Rates – the number of outgoing cases as a percentage of the number of incoming cases
- Collection of Monetary Penalties – payments collected and distributed within established timelines, expressed as a percentage of total monetary penalties ordered in specific cases

Staff will analyze the data collected at the conclusion of this research project and will make recommendations to improve the efficiency, equity and fairness of our Municipal Court function as required. These recommendations may include increased staffing levels to adequately manage the caseload. Staffing adjustments, if warranted, may be considered during a mid-year budget adjustment or incorporated into the FY 2015 budget.

Public Works/Building & Grounds/Parks

For the first time in three (3) years, the Public Works department is fully staffed. The department consists of a Public Works Director, one (1) Crew Leader, two (2) CDL Drivers/Equipment Operators and four (4) Equipment Operators. This FY 2014 budget proposes to reclassify one (1) of the CDL Driver positions to Crew Leader. Adding an additional Crew Leader will provide for greater flexibility in deploying two distinct work units to various jobs and provide for Supervisory redundancy during vacations or approved absences of the lone Crew Leader. The increased cost for this reclassification will be less than $1,500 annually.

The City Hall Annex building was completed in June of 2013. The new Public Works facility building will be complete in January of 2014. Improvements to Milam Park have resulted in increased usage of this community asset. The addition of two (2) new facilities and the upkeep of Milam Park will require slightly higher expenditures for General Supplies, Repairs & Maintenance, and Small Equipment purchases.

The external contract to provide mowing and maintenance of the CSX right-of-way will continue to be incorporated into the FY 2014 budget. This has been an effective and cost-efficient method to accomplish this task and the results have been superior. Accordingly, $28,000 has been included in this budget to cover the annual cost of this agreement.

The City entered into a memorandum of understanding with the Vehicle Maintenance Division of DeKalb County in FY 2012 for maintenance and repair of City vehicles and this arrangement will remain in effect for FY 2014.

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 2014 budget for pool management and operations.

New equipment purchases will be kept to a minimum; however, $10,000 has been budgeted to purchase a new small off road utility vehicle to replace the current vehicle that is inoperable.

Planning and Development

In order to better serve our business and development community, a department of Planning and Development was created in FY 2012. This department is 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 Board, 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 a Planning & Development Manager has greatly improved the level of professionalism in which we handle zoning and development issues and has positioned the City to provide superior customer service to our citizens, business owners and potential developers. In FY 2014, the City will continue to improve citizen and general public access to vital information. The availability of accurate and up to date mapping information is a critical tool in support of redevelopment activities. Accurate mapping of infrastructure assets is also essential to an effective and comprehensive storm water management program.

Our current capacity to create and update maps and to make those maps available for internal staff and external citizen use is extremely limited. Therefore, I have included funds in the FY 2014 budget to purchase an online mapping product called CommunityView. CommunityView will provide a common integration platform for data collection and storage with authorized and secure access to spatial and non-spatial data. It will allow staff to harmonize the workflow of respective departments and disseminate information for the benefit of the public at large via a web based platform. This on line mapping product will address the needs of various City departments such as General Administrative Services, Public Works, Planning and Development, Storm Water Management, Code Enforcement and Engineering. It will also be a valuable tool used by the general public and potential developers.

The first year cost for CommunityView will be $10,375. The cost will reduce to $7,125 for subsequent years of the subscription. This expenditure will be covered out of our Storm Water Utility fund and not the General Fund budget.

Quality of Life

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. The Multi-family Interior Code Compliance ordinance passed in 2012 will become effective on January 1, 2014. It is anticipated that this new ordinance will increase the work load for the current full time Quality of Life Officer. Additionally, the Urban Land Institute Technical Assistance Panel observed that in order to more effectively promote business development in the Clarkston Downtown Business District, enforcement of all building maintenance codes will need to improve. Although the FY 2014 budget does not contain a recommendation for increased staffing in the Quality of Life division, staff will monitor the additional work load as a result of the new ordinance and increased emphasis on code compliance and will request a mid-year budget amendment to fund additional staffing if warranted.

Capital Projects/Debt Service

The City Hall Annex project, which began in FY 2012, was successfully 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 with an interest rate of 3.22%. To cover the required loan payments, $59,000 has been included in the FY 2014 budget.

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. Staff has placed a greater emphasis on improving our Public Works capabilities to include implementation of a comprehensive Storm Water maintenance and repair and Drainage Improvement programs. To perform these functions in a more cost effective manner, a Public Works yard, where supplies such as sand, stone and fill dirt may be stored, is vital.

The City Council approved construction of a Public Works facility in 2013. Construction of the facility will be complete by January of 2014. Funding for construction of this facility was obtained through a five (5) year $325,000 GMA Lease Purchase agreement at a very favorable interest rate of 1.96%. The annual cost of the loan repayment is $72,000 and has been included in the FY 2014 budget.

In 2005, the City of Clarkston was awarded a $3.6 Federal Highway Administration Earmark for construction of a Streetscape project. This grant was in severe danger of being defunded due to inactivity. As a result of several meetings with the Georgia Department of Transportation and the Atlanta Regional Commission, staff was able to halt the defunding process. Additionally, staff obtained the required training and certifications which will allow Clarkston to "self-manage" this project versus compensating GDOT for management services, resulting in considerable cost savings to the project budget.

Acceptance of the FHWA grant funds requires a local 20% match for project construction costs as well as a commitment to cover significant portions of the engineering, design, environmental assessment and right-of-way acquisition costs. In order to provide funding for the required local match, Clarkston was the first city in the State of Georgia to receive a GTIB (Georgia Transportation Infrastructure Bank) loan of $2 million dollars administered through the State Road and Toll-way Authority. This loan will be amortized over fifteen (15) years at a very favorable interest rate of 2.4%. Repayment of this loan will commence after the conclusion of the four (4) year "spend down" period, which is currently estimated to be July, 2017. At the conclusion of the "spend down" period, quarterly payments of $39,725 will commence.

During the Regular Council meeting held on August 6, 2013, the City Council approved a multiyear Sidewalk Improvement Plan. Project components were selected utilizing the following criteria:

- Sidewalk systems that are on major transportation corridors and are utilized by a significant number of pedestrians
- Exclude sidewalk systems that are located within the project limits of the "City Streetscape Program"
- New sidewalks where pedestrian demand is high is of higher priority than repairing existing systems
- Maximize leverage of the 2013 & 2014 LMIG funding

This project will be completed in various phases over a three (3) year budget cycle as follows:

<u>Phase I</u>

- Montreal Rd from North Indian Creek to East Ponce de Leon Ave
- Rowland Ave at Church St
- East Ponce de Leon Ave from Montreal Rd to West Smith Street *(design plan development only)*
- North Indian Creek at Church St
- Debelle St from apartments to North Indian Creek
- Church St – various locations

The approximate cost for Phase I (design plan development and construction), is $155,000. A portion of the total cost, $40,000, was appropriated in FY 2013. The City of Clarkston received $105,000 in LMIG, (Local Maintenance Improvement Grant) funds from the Georgia Department of Transportation, which will be applied to the remaining construction costs of $115,000. Therefore, $10,000 has been included in the FY 2014 General Fund budget to complete this portion of the Sidewalk Improvement Plan commenced in FY 2013.

The remaining portion of the Phase I Sidewalk Improvement Plan will commence in FY 2014 and will include the following:

Phase I (continued)

- East Ponce de Leon Ave from Montreal Rd to West Smith St
- North Indian Creek Various improvements

The approximate cost for this portion of the Phase I Sidewalk Improvement Plan is $152,500 and has been included in the FY 2014 General Fund budget.

Phase II of the Sidewalk Improvement Plan will include the following components and will commence in FY 2015:

Phase II

- East Ponce de Leon Ave from West Smith St to the city limits

The total FY 2014 General Fund Appropriation for Capital Projects is $162,500.

Storm Water Utility Fund

For the first time since the inception of the Storm Water Utility Tax in 2006, the City completed a significant number of drainage improvement and storm water repair and maintenance projects in 2013. As a result of this progress, staff recommends minimizing storm water related capital project expenditures in FY 2014 in order to replenish the Storm Water Utility Fund Account. There are however minimum requirements and reporting obligations that must be met. 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 $239,000 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 2014 are $126,000, the same as they were in FY 2013. Additionally, $109,950 will be transferred from the surplus storm water funds account in order to meet the total expenditure requirements for FY 2014.

Sanitation Enterprise Fund

The Sanitation Enterprise Fund continues to perform adequately. Projected expenditures and revenue for FY 2014 are $150,020 respectively, which represents no change from FY 2013.

Grant Funds

The City of Clarkston applied for and received three (3) grant awards that will be received in FY 2014. The City received $105,000 from the Local Maintenance & Improvement (LMIG) state grant fund. These grant funds will be utilized to offset the Sidewalk Improvement Plan costs in FY 2014. 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 Safety, Education and Training Program. This grant award requires a 20% local match of $18,000 which will be funded from the FY 2014 Matching Grant Fund.

The City of Clarkston completed a Livable Centers Initiative plan in 2004. The Department of Community Affairs requires an update to the plan once every five (5) years. 2014 will mark the ten (10) year anniversary of our initial LCI plan.

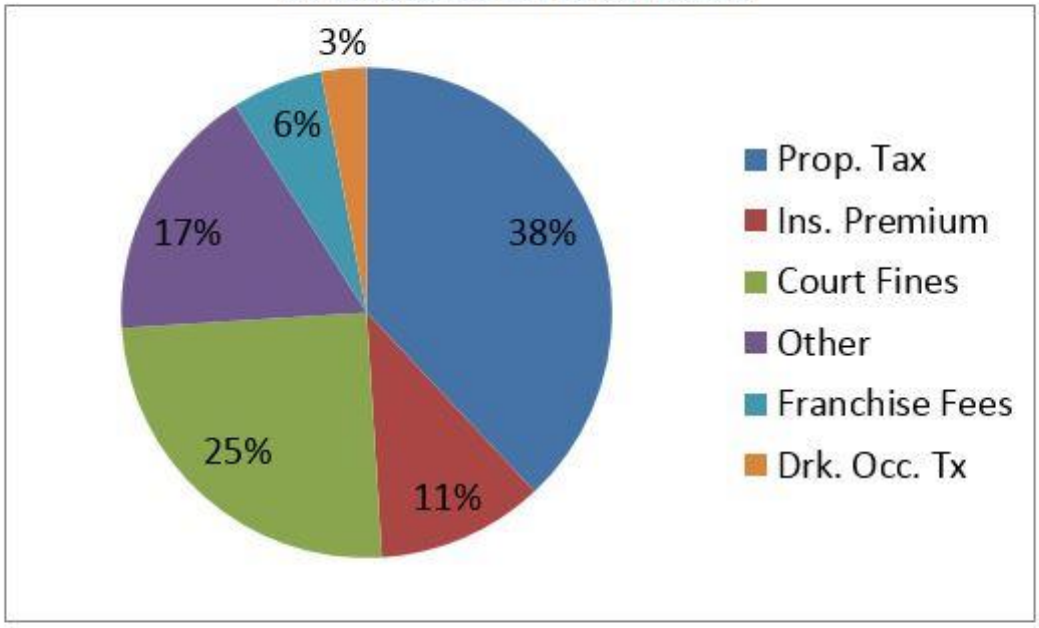
DCA provides for a more comprehensive plan update after ten (10) years and provides grant funding on a competitive basis, to underwrite the cost of producing the update. The City of Clarkston will pursue an opportunity to receive funding from the Atlanta Regional Commission to update our Livable Centers Initiative plan. We estimate the total cost of this ten (10) year update will be $120,000. Should we be successful in pursuit of these funds, the City will be responsible for providing a 20% cash match as a condition of the grant award. Therefore, we have included an allocation of $20,000 in the FY 2014 Grant Matching Fund budget to cover the cash matching requirement (actual amount of the cash match is dependent upon the amount of the grant award).

Additionally, the City received a $2,000 grant from the Georgia Municipal Association (GMA) to develop and promote a Wellness program for City employees.

Revenues

The proposed FY 2014 General Fund revenue estimate of $3,481,610 is $160,330 greater than the FY 2013 General Fund revenue estimate which represents a 4.8% increase. As depicted by the chart below, the largest revenue categories by percentage are; Real Property Taxes at 38% and Municipal Court Fines at 26% of total budget. It is instructive to note that Alcohol Beverage Excise Taxes, Local Option Mix Drink Taxes and Business/Occupational Taxes represent less than 3% (2.86%) of the total FY 2014 budget. This unusually low percentage, a pattern that has persisted over the last several years, may be explained by businesses under reporting and under remitting taxes due in those respective areas.

FY 2014 REVENUES BY CATEGORY



Historically, the City Administration has not required strict adherence to city ordinances that govern reporting and remittance of these funds. Therefore, for FY 2014, I am recommending that the City

privatize the Administration of the business license, occupation tax and drink tax function which will provide a more convenient, customer oriented online process for license renewal and payment transactions.

This new service will streamline the tax collection process, initiate efficient and compliant collection efforts on known delinquent taxpayers, identify and attempt to bring into compliance unregistered businesses operating within the City's jurisdiction, including collection of past and current year taxes due the City, perform audit examinations to verify accuracy of tax fillings on the part of registered businesses, provide ongoing taxpayer education which will strengthen relationships between the taxpayer and the City as well as provide access to reporting which will become an important management tool for the City Administration.

Millage Rate Impact

Due to the Real Estate market crash in 2008 and 2009, property values in Clarkston have declined steadily over that last five (5) years. Consequently, the overall Gross Digest for The City of Clarkston has declined more than 33% since 2010. Concurrently, there existed a critical need to invest in improving our infrastructure and community assets. Accordingly, millage rates have increased during that time period. Although the "roll back" millage rate calculation, (the rate required to collect the same amount of property taxes as the previous year) was 19.445, Council voted to hold the 2013 millage rate at the 2012 level of 17.95. In order to balance the budget, a transfer of $294,000 from Fund Balance into the Revenue account was assumed.

Staff has taken vigorous measures to improve and diversify our Revenue sources as detailed in this letter. Additionally, cost cutting measures have been taken to reduce the General Fund Operating budget for FY 2014. The practice of balancing the budget with transfers from Fund Balance is not sustainable over time.

This budget contains $162,500 in Capital funding to complete Phase I of the Sidewalk Improvement Plan passed by the City Council in August, 2013. Additionally, it contains $38,000 in Matching Grants funding needed to accept the $78,000 Bicycle Safety grant and $20,000 for local match of the anticipated LCI (10) year update grant of $100,000 from ARC.

Staff will not receive the 2014 Net Digest figures until May of 2014. Assuming that the Net Digest remains constant, the General Fund Operating budget could be funded with a decrease in millage rate. However, in order to fund the sidewalk improvements, provide the local match for the grant funds and to eliminate the Fund Balance transfer, a millage rate increase would be required.

Adoption Process

The proposed 2013 budget will be transmitted to the Mayor and Council on November 6th, 2013. 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 to afford the public an opportunity to provide comments and feedback on the proposed budget at 6:30 pm on November 26, 2013 during the City Council Work session. A budget resolution will be prepared and presented for consideration and adoption at the City of Clarkston Council meeting on December 3, 2013.

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	
PROPOSED EXPENDITURE BUDGET FOR FUND 1 (GENERAL FUND)	3,319,110.00
PROPOSED CAPITAL PROJECTS 1 (GENERAL FUND)	162,500.00
PROPOSED EXPENDITURE BUDGET FOR FUND 2 (SEIZURE FUND)	119,600.00
PROPOSED EXPENDITURE BUDGET FOR FUND 3 (MULTIPLE GRANT)	317,000.00
PROPOSED EXPENDITURE BUDGET FOR FUND 4 (STORM WATER)	239,000.00
PROPOSED EXPENDITURE BUDGET FOR FUND 6 (SANITATION FUND)	150,020.00
TOTAL PROPOSED EXPENDITURE BUDGET FOR 2014	4,307,230.00

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

TOTAL REVENUES ALL FUNDS	
PROPOSED REVENUE BUDGET FOR FUND 1 (GENERAL FUND)	3,481,610.00
PROPOSED REVENUE BUDGET FOR FUND 2 (SEIZURE FUND)	119,600.00
PROPOSED REVENUE BUDGET FOR FUND 3 (MULTIPLE GRANT)	279,000.00
PROPOSED REVENUE BUDGET FOR FUND 4 (STORM WATER)	239,000.00
PROPOSED REVENUE BUDGET FOR FUND 6 (SANITATION FUND)	150,020.00
PROPOSED MATCH REVENUE GRANT FUND 7 (MATCHING GRANT FD-GF)	38,000.00
TOTAL PROPOSED REVENUE BUDGET FOR 2014	4,307,230.00

TOTAL PROPOSED EXPENDITURES - 2014 Budget	4,307,230.00
TOTAL PROPOSED REVENUES - 2014 Budget	4,307,230.00
Balance	0.00

EXPENDITURES		2012 Adopted	2012 Audited	2013 Adopted	2013 YTD-09/30/2013	2014 Requested
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500 and 70-7400						
Council Salaries	511100	21,000.00	15,750.00	21,000.00	15,750.00	**21,000.00**
Council/FICA	512200	1,310.00	976.50	1,310.00	976.50	**1,310.00**
Council Medicare	512300	310.00	228.36	310.00	228.36	**310.00**
Council/Travel	523500	2,500.00	1,651.61	2,500.00	35.00	**5,000.00**
Council/Education	523700	2,500.00	1,045.00	2,500.00	30.00	**3,000.00**
Mayor/ Salary	511100	6,500.00	4,875.00	6,500.00	4,875.00	**6,500.00**
Mayor/FICA	512200	403.00	302.25	405.00	302.25	**405.00**
Mayor/Medicare	512300	95.00	80.58	95.00	70.69	**95.00**
Mayor/Travel	523500	3,000.00	4,030.92	3,000.00	3,029.50	**3,000.00**
Mayor/Education	523510	700.00	455.00	700.00	1,200.00	**700.00**
Special Events	531120	4,000.00	3,399.69	15,000.00	10,383.11	**13,000.00**
Gen Adm/Salaries	511100	243,000.00	248,644.43	265,000.00	215,654.13	**290,000.00**
Gen Admin-Part Time	511200	0.00	0.00	0.00	0.00	**0.00**
Gen Adm/Group Ins	512100	195,000.00	189,109.03	209,850.00	166,332.40	**225,000.00**
Gen Adm/FICA	512200	14,200.00	14,479.96	16,500.00	12,701.80	**17,980.00**
Gen Adm/Medicare	512300	3,300.00	3,519.40	4,000.00	2,837.32	**4,205.00**
Gen Adm/Retirement	512400	92,000.00	89,989.49	115,000.00	75,482.20	**160,000.00**
Gen Adm/Unemploy	512600	200.00	177.00	200.00	0.00	**100.00**
Gen Adm/Work Comp	512700	65,000.00	56,178.00	60,000.00	65,372.00	**66,000.00**
Tax Billing/Coll Svc	521100	2,400.00	2,294.00	2,400.00	2,302.00	**2,400.00**
Gen Adm-Board Elections	521110	2,500.00	0.00	2,500.00	0.00	**700.00**
City Auditor	521200	25,000.00	23,500.00	20,000.00	32,750.00	**32,000.00**
City Attorney	521210	45,000.00	46,290.47	40,000.00	14,906.36	**25,000.00**
Gen Adm/Professional	521215	30,000.00	65,878.35	50,000.00	17,374.55	**35,000.00**
Computer/Hard& Soft	521300	10,000.00	7,780.51	10,000.00	7,996.00	**2,000.00**
Gen Adm/-Repairs/Maint	522200	550.00	342.00	550.00	1,780.11	**2,400.00**
Equip/Rental/Lease	522320	1,800.00	2,992.54	2,000.00	1,058.79	**2,000.00**
Vehicle Lease	522330					**6,400.00**
Prop/Liability Ins	523100	80,000.00	76,999.35	80,000.00	42,254.41	**62,000.00**
Communications	523200	6,000.00	8,050.93	6,000.00	6,515.90	**7,500.00**
Postage	523210	1,200.00	2,056.04	1,500.00	1,782.55	**1,800.00**
Advertising	523300	2,000.00	2,266.60	2,000.00	1,131.09	**2,000.00**
Printing Service	523400	7,000.00	5,431.59	4,000.00	332.50	**500.00**
Travel	523500	3,800.00	3,723.72	5,000.00	1,493.14	**3,800.00**
Dues & Fees	523600	9,000.00	7,281.62	9,000.00	17,884.32	**16,000.00**
Education	523700	3,000.00	5,264.94	5,000.00	1,703.36	**3,000.00**

EXPENDITURES		2012 Adopted	2012 Audited	2013 Adopted	2013 YTD-09/30/2013	2014 Requested
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500 and 70-7400						
Other Services	523910	8,000.00	25,809.49	8,000.00	7,771.95	**9,000.00**
Bank/Finance Chgs	523920	2,000.00	22,009.23	3,500.00	15,080.97	**23,000.00**
General Supplies	531100	6,000.00	11,114.57	6,000.00	4,721.26	**6,000.00**
Books & Periodcals	531400	150.00	19.99	150.00	0.00	**150.00**
Small Equipment	531600	0.00	259.00	0.00	0.00	**300.00**
Uniform	531700	300.00	469.85	300.00	87.00	**100.00**
Community Center Fees						**20,000.00**
Other Supplies	531710	0.00	0.00	0.00	500.00	**700.00**
Furniture and Fixtures	542300	1,000.00	105.99	1,000.00	0.00	**500.00**
Computers	542400	3,000.00	1,030.59	2,000.00	0.00	**1,000.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
Beverage Tax Payment	571000	29,000.00	32,892.83	33,000.00	0.00	**33,000.00**
Z & R - Stipend	511100	3,600.00	3,627.40	3,600.00	0.00	**3,600.00**
Z & R - FICA	512200	207.00	201.50	210.00	0.00	**210.00**
Z & R - Medicare	512300	48.00	47.13	50.00	0.00	**50.00**
Z & R Training	523700	1,500.00		1,500.00	0.00	**1,500.00**
TOTALS		**939,073.00**	**994,415.65**	**1,023,130.00**	**754,686.52**	**1,121,215.00**

EXPENDITURES		2012 Adopted	2012 Audited	2013 Adopted	2013 YTD-09/30/2013	2014 Requested
BUILDINGS/GROUNDS - 15-1565						
Professional Svcs	521215	0.00	0.00	3500.00	4,750.74	**4,750.00**
Pest Control	522145	700.00	545.00	1,000.00	1,035.00	**1,300.00**
Repairs	522200	10,000.00	9,057.24	10,000.00	9,761.43	**10,000.00**
Communications	523200	50,000.00	59,574.32	50,000.00	23,599.17	**50,000.00**
Other	523910	3,000.00	4,311.71	3,000.00	4,755.94	**3,000.00**
General	531100	6,000.00	7,381.85	8,000.00	8,218.07	**9,000.00**
Water/Sewer	531210	3,500.00	5,755.42	4,000.00	4,048.05	**6,000.00**
Natural Gas	531220	3,600.00	2,645.65	2,500.00	2,707.73	**5,500.00**
Electricity	531230	14,000.00	12,966.92	11,000.00	15,906.62	**16,000.00**
Equipment	531600			12,000.00	10,589.09	**10,000.00**
Site Improvements	541200	6,000.00	1,830.61	6,000.00	51,929.80	**6,000.00**
Furniture and Fixtures	542300			55,000.00	67,218.64	**0.00**
TOTALS		**96,800.00**	**104,068.72**	**166,000.00**	**204,520.28**	**121,550.00**

EXPENDITURES		2012 Adopted	2012 Audited	2013 Adopted	2013 YTD-09/30/2013	2014 Requested
PUBLIC WORKS - 40-4000						
Salaries	511100	88,500.00	83,719.74	103,000.00	57,365.71	**120,500.00**
Overtime	511300	624.00	266.34	400.00	0.00	**0.00**
FICA Contributions	512200	5,750.00	6,024.26	6,500.00	3,556.67	**7,620.00**
Medicare Contribution	512300	1,350.00	1,505.35	1,500.00	831.80	**1,750.00**
Unemployment Ins	512600	400.00	6,222.15	500.00	0.00	**500.00**
Landfill	522115	14,000.00	2,306.37	4,000.00	1,693.99	**4,000.00**
Recycling	522116	0.00	0.00	0.00	0.00	**0.00**
Repairs/Maintenance	522200	3,500.00	1,417.55	3,500.00	2,394.73	**3,500.00**
Vehicle/Repairs/Maint	522210	5,000.00	10,366.57	3,250.00	5,177.26	**5,250.00**
Communication	523200	750.00	1,571.85	1,050.00	1,010.59	**1,050.00**
Equipment/Rental	522320		0.00	4,000.00	1,942.38	**4,000.00**
Travel	523500	100.00	0.00	800.00	890.14	**1,000.00**
Education and Trainin	523700	300.00	30.00	2,000.00	895.00	**2,000.00**
Other	523910	800.00	8,500.21	800.00	1,023.10	**800.00**
General Supplies	531100	2,125.00	2,401.95	1,750.00	1,508.71	**1,750.00**
Electricity	531230	45,000.00	37,646.02	40,000.00	25,011.00	**40,000.00**
Gas, Oil & Diesel	531270	6,500.00	10,510.66	6,000.00	5,753.80	**7,500.00**
Small Equipment	531600	500.00	465.17	2,000.00	3,219.49	**2,000.00**
Uniform Rental	531700	2,000.00	2,648.95	2,200.00	1,802.46	**3,400.00**
ROW Grass Cutting	522140	37,000.00	36,541.18	30,000.00	25,880.98	**28,000.00**
Pofessional Services	52125	0.00	0.00	0.00	14,333.66	**0.00**
Other Capital Outlay	542500	0.00	7,237.98	0.00	69,253.32	**0.00**
Site Improvement	541200				4,790.00	**0.00**
TOTALS		**214,199.00**	**219,382.30**	**213,250.00**	**228,334.80**	**234,620.00**

EXPENDITURES		2012 Adopted	2012 Audited	2013 Adopted	2013 YTD-09/30/2013	2014 Requested
PLANNING AND DEVELOPMENT - 74-7400						
Salaries-Reg F/T	511100	55,000.00	43,846.11	60,000.00	47,964.44	**68,000.00**
Temporary/Seasonal	511200	0.00	0.00	0.00	0.00	**0.00**
Overtime	511300	0.00	0.00	0.00	0.00	**0.00**
FICA Contributions	512200	3,000.00	2,718.46	3,000.00	2,973.80	**4,216.00**
Medicare Contributions	512300	800.00	635.77	800.00	695.18	**986.00**
Unemployment Ins	512600	0.00	0.00	0.00	0.00	**0.00**
Professional Services	521215	26,000.00	33,192.40	25,000.00	35,772.00	**30,000.00**
Vehicle Repair/Maintenace	522210	500.00	0.00	0.00	0.00	**0.00**
SafeBuilt	521220	36,000.00	11,486.00	26,700.00	10,350.40	**13,800.00**
Education/Tng	523700	500.00	641.45	1,500.00	1,292.37	**1,500.00**
Dues and Fees	523600	0.00	0.00	5,500.00	3,245.00	**500.00**
General Supplies	531100	600.00	663.90	600.00	489.66	**624.00**
Communication	522210	1,200.00	512.01	800.00	414.06	**550.00**
Travel	523500	300.00	18.55	1,500.00	1,188.51	**1,000.00**
Computers	531600	1,500.00	0.00	1,000.00	0.00	**0.00**
Gas Oil & Diesel	531270	3,600.00	0.00	0.00	0.00	**0.00**
Small Equipment	531600	300.00	0.00	0.00	0.00	**0.00**
Furniture and Fixtures	542300	800.00	0.00	0.00	0.00	**0.00**
Printing Service	523400	150.00	0.00	150.00	0.00	**0.00**
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**
TOTALS		**130,250.00**	**93,714.65**	**126,550.00**	**104,385.42**	**121,176.00**

EXPENDITURES		2012 Adopted	2012 Audited	2013 Adopted	2013 YTD-09/30/2013	2014 Requested
POLICE DEPARTMENT - 30-3200						
Salaries	511100	865,000.00	878,975.07	915,000.00	704,376.90	**972,000.00**
Temporary Emp	511200	17,000.00	0.00	0.00	0.00	**0.00**
Overtime	511300	25,000.00	6,954.46	20,000.00	3,417.23	**10,000.00**
DEA Task Overtime	511310	16,000.00	14,904.56	17,000.00	10,928.94	**17,000.00**
FICA Contributions	512200	57,000.00	53,315.81	58,000.00	43,671.37	**60,264.00**
Medicare Contributions	512300	13,200.00	12,393.65	14,000.00	10,213.47	**14,094.00**
Tutition Reimbursement	512500	4,000.00	2,000.00	4,000.00	0.00	**4,000.00**
Unemployment Ins	512600	5,000.00	4,023.24	5,000.00	0.00	**0.00**
City Judge	521200	24,000.00	24,000.00	24,000.00	18,000.00	**24,000.00**
City Solicitor	521210	12,000.00	12,000.00	12,000.00	8,000.00	**12,000.00**
Public Defender	521215	9,600.00	9,600.00	9,600.00	6,400.00	**9,600.00**
Professional Services	521220	0.00	22,000.00	24,000.00	14,000.00	**0.00**
Criminal Background	521310	0.00	120.00	0.00	0.00	**100.00**
Repairs/Maint	522200	42,500.00	49,150.28	43,700.00	26,539.84	**43,700.00**
Vehicle Repairs/Maint	522210	35,000.00	40,466.21	30,000.00	28,510.23	**30,000.00**
Equip/Rental-Lease	522320	8,500.00	13,044.59	8,500.00	6,810.74	**6,000.00**
Motorcyc Lease	522330	0.00	0.00	0.00	0.00	**0.00**
Communications	523200	11,500.00	7,868.95	11,500.00	9,900.11	**11,500.00**
Postage	523210	1,500.00	843.57	1,500.00	1.00	**1,000.00**
Advertising	523300	100.00	60.00	100.00	0.00	**100.00**
Prinitng	523400	0.00	0.00	0.00	180.13	**500.00**
Travel	523500	3,000.00	4,019.18	3,000.00	1,144.03	**3,000.00**
Dues & Fees	523600	33,000.00	28,331.30	33,000.00	45,308.87	**33,000.00**
Education/Training	523700	2,500.00	2,694.79	2,500.00	3,495.00	**2,500.00**
Other Expense	523910	2,900.00	1,435.45	2,000.00	1,406.89	**2,000.00**
General Supplies	531100	20,500.00	20,597.17	15,500.00	17,384.99	**15,000.00**
Gas, Oil & Diesel	531270	50,000.00	59,903.00	50,000.00	38,436.85	**45,000.00**
Books & Periodicals	531400	350.00	352.21	400.00	378.81	**400.00**
Small Equipment	531600	0.00	0.00	0.00	0.00	**0.00**
A & B Fund	571000	23,000.00	26,881.43	23,000.00	38,580.72	**51,440.00**
Training Fund	571010	50,000.00	48,029.70	50,000.00	66,393.71	**88,524.00**
Crime Victim Emer Fund	571020	25,000.00	20,174.18	25,000.00	34,597.13	**46,129.00**
Crime Victim DUI Fund	571030	350.00	260.00	350.00	0.00	**350.00**
Brain & Spinal Inj Fund	571040	900.00	694.62	800.00	616.08	**821.00**
County Drug Treatment	571050	500.00	0.00	250.00	0.00	**0.00**
Indigent Defense Fund	571060	500.00	0.00	250.00	0.00	**0.00**
Crime Lab Fee	571070	500.00	300.00	400.00	250.00	**250.00**
PeaceOfc/Pros Indigent	571080	53,000.00	50,785.50	53,000.00	68,919.89	**68,919.00**
Drivers Ed/Tng	571090	2,000.00	23,035.71	20,000.00	31,358.80	**31,358.00**
Police Admin IT Fee	531120	23,000.00	18,429.16	15,000.00	15,521.51	**25,000.00**
Totals		**1,437,900.00**	**1,457,643.79**	**1,492,350.00**	**1,254,743.23**	**1,629,549.00**

EXPENDITURES		2012 Adopted	2012 Audited	2013 Adopted	2013 YTD-09/30/2013	2014 Requested
PARKS 60-6200						
Salaries	511100	0.00	0.00	0.00	0.00	-
Temporary/Seasonal	511200	0.00	0.00	0.00	0.00	-
Overtime	511300	0.00	0.00	0.00	0.00	-
FICA Contributions	512200	0.00	0.00	0.00	0.00	-
Medicare Contributions	512300	0.00	0.00	0.00	0.00	-
Unemployment Ins	512600	0.00	0.00	0.00	0.00	-
Pool Management	522150	40,000.00	40,000.00	40,000.00	31,591.88	**40,000.00**
Repairs/Maintenance	522200	15,000.00	15,167.48	8,000.00	8,997.46	**9,000.00**
Vehicle/Repairs/Maint	522210	0.00	0.00	0.00	0.00	-
Communication	523200	1,300.00	2,607.55	2,000.00	592.85	**2,000.00**
Other	523910	5,000.00	6,368.80	5,000.00	5,086.72	**5,000.00**
General Supplies	531100	3,000.00	4,413.30	3,000.00	10,384.50	**8,000.00**
Water/Sewer	531210	3,000.00	6,916.60	5,000.00	2,776.94	**5,000.00**
Electricity	531230	5,000.00	24,519.11	19,000.00	8,220.70	**19,000.00**
Gas, Oil & Diesel	531270	0.00	1,194.42	0.00	0.00	-
Small Equipment	531600	2,000.00	0.00	2,000.00	585.86	**3,000.00**
Other Capital Outlay	542500	0.00	0.00	0.00	160.00	-
Site Improvements	541200	0.00	357225.62	0.00	0.00	-
TOTALS		**74,300.00**	**458,412.88**	**84,000.00**	**68,396.91**	**91,000.00**

EXPENDITURES		2013 YTD-09/30/2013	2014 Requested
DEBT SERVICE			
Public Works	511100	18,043.26	**72,200.00**
City Hall Annex	511200		**59,000.00**
TOTALS		**18,043.26**	**131,200.00**

REVENUES		2013 Adopted	2013 YTD 41,547.00	2013 Annual Proj	2014 Proposed
FUND 1 -GENERAL FUND - Revenue					
Public Utility R/E Tax	311110	60,000.00	86,125.48	86,125.48	**87,000.00**
Other Real Prop Tax	311190	920,000.00	200,726.04	267,634.72	**1,227,000.00**
Real Property Tax - Prior	311200	25,000.00	53,859.77	71,813.03	**50,000.00**
Motor Vehicle Tax - Curr	311310	62,000.00	83,000.09	110,666.79	**90,000.00**
Intangible Tax (Reg/Rec)	311340	5,000.00	23,465.70	31,287.60	**20,000.00**
Railroad Equip Tx-Curr	311350	400.00	511.27	681.69	**500.00**
Other Pers Prop Tax-Curr	311390	18,000.00	11,511.44	15,348.59	**18,000.00**
Personal Prop Tax-Prior	311400	2,500.00	1,514.31	2,019.08	**2,500.00**
Real Estate Transfer Tax	311600	600.00	7,102.80	9,470.40	**6,000.00**
Franchise Taxes-Electric	311710	179,000.00	167,856.53	167,856.53	**170,000.00**
Franshise Taxes-Gas	311730	20,000.00	19,481.31	19,481.31	**20,000.00**
Franchise Taxes-Cable/T	311750	27,000.00	24,407.86	32,543.81	**28,800.00**
Franchise Taxes-Teleph	311760	7,500.00	3,683.90	4,911.87	**5,000.00**
Franchise Taxes-Other	311790	0.00	0.00	0.00	**0.00**
Alcoholic Bev Excise Tax	314200	70,000.00	52,658.25	70,211.00	**71,000.00**
Local Option Mix Dr Tax	314300	200.00	13.14	17.52	**1,000.00**
Business/Occupational Tax	316100	28,500.00	28,091.94	37,455.92	**28,500.00**
Insurance Premium Tax	316200	390,000.00	750.00	1,000.00	**390,000.00**
Financial Institutions Tax	316300	0.00	0.00	0.00	**0.00**
Penalties/Interest-Deliqu	319100	0.00	0.00	0.00	**0.00**
Penalities/Int Real Tax	319110	2,000.00	0.00	0.00	**1,000.00**
Penalities/Int Pers Tax	319120	600.00	0.00	0.00	**500.00**
Penalities/Int Utility	313130	300.00	0.00	0.00	**300.00**
Penalties/Int-Business Tx	319400	50.00	200.00	266.67	**250.00**
Alcoholic Investigation Fee	321105	600.00	2,450.00	2,450.00	**1,000.00**
Retail Beer License	321110	3,000.00	1,958.33	1,958.33	**2,500.00**
Retail Beer License/Drink	321115	3,000.00	4,750.00	4,750.00	**4,000.00**
Retail Wine License	321120	3,000.00	1,958.33	1,958.33	**2,500.00**
Retail Wine License/Drink	321125	3,000.00	2,500.00	2,500.00	**4,000.00**
Retail Liquor License	321130	3,000.00	3,250.75	3,250.00	**2,500.00**
Retail Liquor License/Drink	321135	12,000.00	15,000.00	20,000.00	**17,500.00**
Work Opermit & ID Card-Alc	321150	500.00	1,740.00	1,740.00	**2,700.00**
Ins Co Business License	321220	14,000.00	10,175.00	13,566.67	**8,800.00**
Zoning/Land Use Permits	322210	3,700.00	1,090.00	1,453.33	**1,100.00**
Sign Permits	322230	3,000.00	1,828.00	2,437.33	**2,000.00**
Sign Decal	322235	0.00	0.00	0.00	**0.00**
Demolition	322900	300.00	0.00	0.00	**300.00**
Building Permits	322240	10,000.00	5,143.10	6,857.47	**7,000.00**
Tree Service Permit Fees	322245	400.00	280.00	373.33	**350.00**
Building Inspection	323120	30,000.00	731.00	974.67	**17,200.00**
Plumbing Inspection	323130	0.00	0.00	0.00	**0.00**
Electrical Inspection	323140	0.00	0.00	0.00	**0.00**
Other Regularatory Fees	323900	0.00	0.00	0.00	**0.00**
Tree Inspection Fee	341390	0.00	0.00	0.00	**0.00**
Printing & Duplicating	341400	200.00	0.00	0.00	**300.00**
Election Qualifying Fees	341910	700.00	1,110.00	1,110.00	**800.00**
Sale of Maps & Pub1	341930	0.00	0.00	0.00	**0.00**
Accident Reports	342120	3,500.00	8,924.48	11,899.31	**12,000.00**

REVENUES		2013 Adopted	2013 YTD 41,547.00	2013 Annual Proj	2014 Proposed
FUND 1 -GENERAL FUND - Revenue					
False Alarm	342130	100.00	0.00	0.00	**0.00**
Refuse Collection Chg	344110	0.00	0.00	0.00	**0.00**
Special Pickups	344111	500.00	826.00	1,101.33	**1,000.00**
Sale of Recycled Material	344130	0.00	0.00	0.00	**0.00**
Solid Waste Recycl Fees	344160	0.00	0.00	0.00	**0.00**
Late Chg Sanitation	344190	0.00	0.00	0.00	**0.00**
Backgrd Check Fees/Crim	346410	22,000.00	1,975.66	2,634.21	**3,000.00**
Woman Club Reservation	347200	6,000.00	0.00	0.00	**5,000.00**
Pool Admissions	347201	30,000.00	25,609.40	25,609.40	**26,000.00**
Tennis Fees	347202	0.00	0.00	0.00	**0.00**
Pavilion Reservation Fees	347203	12,000.00	7,196.00	9,594.67	**12,000.00**
Program Fees	347500	0.00	0.00	0.00	**0.00**
Other Culture/Recreat Fee	347900	5,000.00	0.00	0.00	**0.00**
Bad Check Fees	349300	100.00	0.00	0.00	**100.00**
Other Fees/Chgs for Svcs	349900	500.00	5.00	6.67	**10.00**
Municpal Court Fines/Forf	351170	821,930.00	829,614.07	1,106,152.09	**900,000.00**
Interest Revenues	361000	3,600.00	3,278.81	4,371.75	**3,600.00**
Contributions/Donations	371000	4,000.00	2,100.00	2,800.00	**3,000.00**
Rents & Royalties	381000	95,000.00	64,973.57	86,631.43	**95,000.00**
Reim for Damaged Prop	383000	6,000.00	0.00	0.00	**5,000.00**
Other Miscellaneous Rev	389000	15,000.00	40,937.96	54,583.95	**20,000.00**
Reim for Workers Comp	389006	5,000.00	0.00	0.00	**2,000.00**
Bus Shelter Revenue	389010	28,000.00	10,583.07	14,110.76	**28,000.00**
Reimburse DEA/OT	389005	17,000.00	15,100.72	20,134.29	**17,000.00**
Sale/General Fixed Assets	392100	0.00	0.00	0.00	**0.00**
Sale Surplus Property	392150	0.00	0.00	0.00	**0.00**
Sale/Land Property	392200	0.00	0.00	0.00	**0.00**
Transfer from Fund Bal	391100	294,000.00	0.00	0.00	**0.00**
Revenue Capital Projects	393120	0.00	495,523.45	660,697.93	**0.00**
Police Admin IT Fee	351180	15,000.00	24,737.76	32,983.68	**25,000.00**
HOST Revenue	393120	28,000.00	31,583.91	42,111.88	**32,000.00**
LMIG			87,302.46		
TOTAL - FUND 1		**3,321,280.00**	**2,469,196.66**	**3,069,594.81**	**3,481,610.00**

EXPENDITURE		Adopted 2013 Budget	2013 YTD-09/30/2013	2014 Proposed
FUND 2 - FEDERAL SEIZURE - Expenditures				
Repairs/Maintenance	522200	22,000.00	3,297.85	**10,000.00**
Vehicle Repairs	522210	40,000.00	4,025.63	**15,000.00**
Communications	523200	1,500.00	0.00	**2,000.00**
Printing	523400	100.00	0.00	**100.00**
Travel	523500	1,000.00	574.41	**5,000.00**
Due & Fees	523600	2,000.00	4,950.00	**2,000.00**
Education	523700	5,000.00	0.00	**10,000.00**
Other Expense	523910	0.00	2,835.41	**0.00**
General Supplies	531100	15,000.00	10,352.88	**10,000.00**
Vehicles	542200	28,000.00	44,562.91	**28,000.00**
Furniture & Fixtures	542300	200.00	1,558.05	**200.00**
Computers	542400	1,000.00	0.00	**3,000.00**
GMA Lease				**33,000.00**
TOTALS		**115,800.00**	**72,157.14**	**118,300.00**

EXPENDITURE		Adopted 2013 Budget	2013 YTD-09/30/2013	2014 Proposed
FUND 2 - CITY SEIZURE - Expenditures				
Repairs/Maintenance	522200	0.00	0.00	**200.00**
Vehicle Repairs	522210	0.00	0.00	**0.00**
Communications	523200	0.00	0.00	**100.00**
Printing	523400	0.00	0.00	**0.00**
Travel	523500	0.00	0.00	**0.00**
Education	523700	0.00	0.00	**0.00**
Other Expense	523910	100.00	1,193.08	**1,000.00**
General Supplies	531100	100.00	383.02	**0.00**
TOTALS		**200.00**	**1,576.10**	**1,300.00**

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		Adopted 2013 Budget	2013 YTD-09/30/2013	2014 Proposed
FUND 3 - SPECIAL REVENUE - MULTIPLE GRANT FUND - Expenditures				
Livable Centers Iniative (LCI) 10 Yr Update	New Acct	0.00	0.00	**120,000.00**
LMIG	573015	24,000.00	0.00	**105,000.00**
Last Mile Connectivity Program	573030	72,000.00	0.00	**90,000.00**
Employee Wellness Program	New Acct	0.00	0.00	**2,000.00**
TOTALS		96,000.00	0.00	**317,000.00**

Grant Revenues reimbures grant expenditures only. Expenditures matches revenue
Grant Expenditures funded by Grant Revenue
Montreal Sidewalks PH I $105,000

EXPENDITURE		Adopted 2013 Budget	2013 YTD-09/30/2013	2014 Proposed
FUND 4 - Enterprise Fund - Storm Water - Expenditures 500-				
Storm Water Salaries	511100	103,000.00	109,828.91	**120,500.00**
Storm Water FICA Contributions	512200	6,500.00	6,964.14	**7,620.00**
Storm Water Medicare Contributions	512300	1,500.00	1,628.81	**1,750.00**
Storm Water - Professional Svcs	521200	124,500.00	74,211.31	**50,000.00**
Storm Water - Rep/Maint	521200	3,250.00	1,473.58	**3,500.00**
Storm Water - Veh maint/Rep	522200	0.00	0.00	**5,250.00**
Storm Water - Bank Charge	523920	100.00	0.00	**80.00**
Stormwater Communications	523200	1,050.00	0.00	**1,050.00**
Storm Water - General Supplies	531100	1,750.00	910.81	**1,750.00**
Storm Water - Vehicles	542200	0.00	0.00	**0.00**
Storm Water - Gas, Oil & Diesel	531270	6,000.00	0.00	**7,500.00**
Stormwater -Capital Outlay	542500	40,000.00	40,000.00	**40,000.00**
TOTAL		**287,650.00**	**235,017.56**	**239,000.00**

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

EXPENSE		Adopted 2013 Budget	2013 YTD-09/30/2013	2014 Proposed
FUND -6 -SANITATION ENTERPRISE FUND -				
Waste Management Fees	5221110	150,000.00	123,524.80	**150,000.00**
Sanitation Bank Charge	523920	20.00	0.00	**20.00**
TOTALS		**150,020.00**	**123,524.80**	**150,020.00**

EXPENDITURE		Adopted 2013 Budget	2013 YTD-09/30/2013	2014 Proposed
CAPITAL PROJECTS				
Montreal Rd				**10,000.00**
East Ponce Side Walks PH I				**152,500.00**
TOTALS				**162,500.00**

REVENUE		2013 ADOPTED	YTD 9/30/2013	2014 Proposed
FUND 2 - FEDERAL SEIZURE FUND - 210				
Cash Confisications (Illegal Act)	351320	90,000.00	6,646.37	**1,000.00**
Other Confiscations/Escheat	351340	0.00	0.00	**0.00**
Proceeds/Sale Confis Prop	351346	20,000.00	0.00	**1,000.00**
Fed Seiz/Interest Revenue	361000	100.00	5.34	**100.00**
Fed Seizure - Other Revenue	389000	100.00	75,630.87	**100,000.00**
Surplus Funds Prior Yr Trans		38,800.00	0.00	**16,200.00**
Capital Lease Vehicle Loan	393510			
TOTAL - Federal Seizure Account		**149,000.00**	**82,282.58**	**118,300.00**

REVENUE		2013 ADOPTED	YTD 9/30/2013	2014 Proposed
FUND 2 - CITY SEIZURE FUND - 211				
Cash Confiscations (Illeg Ac)	351320	1,000.00	3,155.79	**600.00**
Proceeds/Sales/Confis Prop	351346	500.00	0.00	**500.00**
City Seiz Interest Revenue	361000	0.00	0.00	**0.00**
Other Misc Revenue	389000	200.00	0.00	**200.00**
TOTAL - City Seizure Account		**1,700.00**	**3,155.79**	**1,300.00**

REVENUE		2013 ADOPTED	YTD 9/30/2013	2014 Proposed
FUND 3 - MULTIPLE GRANT FUND - 250				
Livable Centers Iniative (LCI) 10 Yr Update	331155	0.00	0.00	**100,000.00**
LMIG - Local Mnt & Improve/Grant	334110	24,000.00	40,460.00	**105,000.00**
Wellness Grant	38900	0.00		**2,000.00**
Last Mile Connectivity Pgm		72,000.00		**72,000.00**
TOTAL		**96,000.00**	**40,460.00**	**279,000.00**

REVENUE		2013 ADOPTED	YTD 9/30/2013	2014 Proposed
FUND 4 -500 - STORM WATER UTILITY REVENUE				
Storm Water Fees Fund	344260	126,000.00	30,941.01	**126,000.00**
Prior Yr Stormwater fees	344265	3,000.00	-67.89	**3,000.00**
Stormwater Bank Interest	361000	50.00	622.92	**50.00**
Reim Damaged Property	383000	0.00	40,000.00	**0.00**
Other Misc Rev	389000	0.00	0.00	**0.00**
Transfer Prior Stormwater Funds	391000	158,600.00	0.00	**109,950.00**
TOTALS		**287,650.00**	**71,496.04**	**239,000.00**

Funds from Reserve Stormwater Acct transfer to cover Stormwater Expenses for 2014
Transfer $109,950.00 from Prior Yr surplus to balance exp for 2014 budget
Balance 10/28/2013 - 174,278.78
Projected Year End Balance Dec 31, 2013 - 173,611.28

REVENUE		2013 ADOPTED	YTD 9/30/2013	2014 Proposed
FUND 6 -540 - SANITATION FUND REVENUE				
Sanitation Fees/Enterprise	344110	145,000.00	39,483.19	**145,000.00**
Prior Yr Sanitation Fees	344115	4,500.00	5,456.62	**4,500.00**
Commercial Business Fees	344120	500.00	0.00	**500.00**
Sanitation Interest	361000	20.00	3.68	**20.00**
TOTALS		**150,020.00**	**44,943.49**	**150,020.00**

BALANCE 9-01-2013 - 41,745.78

REVENUE		2013 ADOPTED	YTD 9/30/2013	2014 Proposed
FUND 7 -GRANT- MATCHING FUNDS-100				
Livable Centers Iniative (LCI) 10 Yr Update	331155	0.00	0.00	**20,000.00**
LMIG - Local Mnt & Improve/Grant	334110	0.00	0.00	**0.00**
Wellness Grant	38900	0.00		**0.00**
Last Mile Connectivity Pgm		0.00		**18,000.00**
TOTAL		**0.00**	**0.00**	**38,000.00**