2015

2015 Adopted Operating & Enterprise Fund Budget

CITY OF CLARKSTON

where possibilities grow

Submitted 12-2-2014

City Manager

1/6/2015

CITY OF CLARKSTON
where possibilities grow

MEMORANDUM

To: **Mayor Ted Terry and City Council Members**

From: **Keith Barker, City Manager** K.B.

Date: **December 2, 2014**

Re: **Proposed 2015 Fiscal Year Budget**

Please find attached the proposed FY 2015 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 2015 Expenditure Budget for all funds is $5,427,427. The total proposed FY 2015 Revenue Budget for all funds is $5,427,427. The proposed FY 2015 General Fund operating budget of $4,227,377 is $908,267 more than the FY 2014 General Fund operating budget of $3,319,110 which represents a 27.36% increase. In addition to the General Fund operating budget, a Capital Projects budget, a Matching Grants Fund budget and a Community Funds budget have been included in this budget document. Segregation of these expenditure types will allow for a more transparent budgeting process. Details regarding expenditures in all four categories are included in this budget transmittal letter.

Administration

In order to provide adequate services for the additional geographic areas acquired through annexation, nine (9) additional public safety personnel and one (1) Public Works employee have been added as a result of this budget. Therefore, total cost for Group Health Insurance will increase from $225,000 in FY 2014 to $275,844 in FY 2015. This represents an increase of 22.6%; however costs remain reasonable as it represents only 6.5% of total General Fund Operating expenditures.

Until 2014, the City's Defined Benefit Retirement Plan had not been changed since its adoption in 1980. Staff, in conjunction with the Georgia Municipal Association (GMA) Plan Administrator, undertook a cost study analysis to determine costs of increasing the benefit formula to more closely align with industry standards. The City Council approved these enhancements in 2014. Funding for this line item has been increased from $166,000 in FY 2014 to $176,460 in FY 2015. At 4.2% of total General Fund Operating expenditures, this amount is still within industry standards for this expenditure category.

Due to the increased complexity, scope and level of experience required to effectively perform the needed financial and fiduciary responsibilities of a growing and progressive organization, I am recommending a reclassification of the Finance Officer position to that of Finance Director. Reclassification of this position will attract a more highly skilled and trained professional and will afford the City an opportunity to significantly expand the duties and responsibilities performed by this staff person. The position of Finance Officer is currently vacant.

The financial software system currently utilized by the City is outdated and inefficient. Although a migration to a new system was planned in 2014, this task was not completed. Therefore, for FY 2015, I am again proposing the purchase of a new financial software system that will simplify and streamline our current processes and provide for a greater level of financial accountability. The hiring of a Finance Director with proven software selection and migration experience will greatly enhance the success of this process.

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 captains; one commands the operational uniform and criminal investigations divisions, the other is detached to a DEA Task force, two (2) detectives and thirteen (13) patrol personnel, three (3) 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.

Annexation will bring expanded territory to patrol and a significant increase in call volume. Accordingly, I am recommending we add six (6) new patrol officers, one (1) new patrol sergeant and one (1) new detective. The new officers will enable the department to bring patrol division shift manpower to five (5) personnel consisting of one (1) sergeant and four patrol officers. The Patrol Division will then consists of four teams working 12 hour shifts. The additional sergeant's position will allow for a supervisor to be on duty at all times. When the supervisor is on approved leave, a senior patrolman will act as the Officer-in-Charge (OIC). The agency currently works three 8 hour shifts per day with three (3) sergeants who are currently off on weekends. Due to the increased size and staffing levels of the department, I am also recommending the reclassification of the patrol division Captain position to Assistant Chief.

The expansion of the Police Department will require the purchase of five 2014 Dodge Chargers. Our fleet would then be consistent with Chargers. We currently have two 2012 Chargers and four Crown Victorias. Four of the Crown Victorias in our current fleet have exceeded the mileage, (80,000) at which we normally replace units. Additionally, they have had numerous mechanical problems often causing them to be out of service. We will maintain two of the best Crown Victorias to be used as spares as needed and for officers to attend training.

Four of the new vehicles will be assigned to the Patrol Division to replace the four Crown Victorias currently in the fleet. The fifth vehicle will replace the Police Chief's 2012 Charger which will be assigned to the Police Captain. The Police Captain's vehicle will be assigned to the Criminal Investigation Division. The additional CID unit will be used for the additional Detective position.

The total cost of vehicles and equipment will be $186,473. This expense will be amortized over a five year period utilizing a lease purchase agreement through GMA at an interest rate of 2.82%. The annual payments of $39,804, will be paid with funds from the Federal Asset Forfeiture fund. The costs for the vehicles and equipment have not been included in the General Fund Operating expenditures budget and therefore will not impact the millage rate calculation in FY 2015.

Municipal Court

There are currently four (4) full time positions and one (1) part-time position authorized in the Municipal Clerk's Office; one (1) Records Manager/Clerk of Court, one (1) Deputy Court Clerk, two (2) Court Clerks and one (1) part-time Court Clerk. Given the current and anticipated increase in case load as a result of annexation and the anticipated increase in multi-family and commercial business quality of life related cases, I am recommending the addition of one (1) new Court Clerk. Adding an additional staff person will not only allow this office to maintain appropriate caseload levels, but will also promote efficiency by creating separate Records Management and Municipal Court divisions. Additionally, I am recommending the creation of an Environmental Court. The Environmental Court will exclusively adjudicate Quality of Life/Code Enforcement violations versus comingling these cases with other general traffic related violations. This will allow for a more efficient focus on remediation of property maintenance issues especially in our apartment complexes and commercial business areas.

Public Works/Building & Grounds/Parks

The gross tax digest for the City of Clarkston decreased 33% from 2010 through 2013. In order to provide relief to the General Fund budget and avoid the need to further increase the millage rate, for FY 2012, FY 2013 and FY 2014, a portion of Public Works employee salaries and benefits were charged to the Storm Water Utility Fund account. This was and remains an acceptable budgeting practice to accurately reflect effort and resources expended conducting storm water maintenance related activities. During that time period, several storm water capital and maintenance projects were completed which were severely needed and long overdue. In order to allow the Storm Water Utility Fund to amass funds sufficient to sustain future capital project improvements, I am recommending that 100% of salaries and benefits again be reflected in the Public Works expenditure budget in FY 2015.

Currently the Public Works department consists of a Public Works Director, two (2) Crew Leaders, one (1) CDL Driver/Equipment Operator and three (3) Equipment Operators. The City of Clarkston has increased the number of facilities maintained from two to four during the last two years. Current Public Works staff spends approximately two hours each day performing building maintenance and janitorial services. Time spent on transitioning from janitorial responsibilities to mobilizing in the field decreases the efficient use of staff time in this department. Maintaining additional public right-of-way gained through annexation will also require additional staffing. Accordingly, I am recommending the addition of one (1) new Laborer position to this department in FY 2015.

New equipment purchases will be kept to a minimum; however, $18,000 has been budgeted to purchase a new street vacuum.

Planning and Development

The department of Planning and Development 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 associated with these activities in addition to providing technical assistance to the Planning and Zoning Board, Mayor and City Council, and the City Manager. Professional consultant fees for zoning, planning and building Inspection services are currently budgeted in this department.

For FY 2015, I am proposing changes in how we provide certain services related to fire code inspections and code enforcement. The City currently utilizes the DeKalb County Fire Marshall's office for fire safety code related inspections. This service is provided consistent with provisions of an (IGA), Intergovernmental Agreement between the City of Clarkston and DeKalb County. This budget assumes contracting with a private vendor for these services beginning in FY 2015. Utilizing a private vendor for fire code inspection services will significantly reduce the time required to schedule and complete this critical step in the construction or renovation process.

Effective code enforcement will be critical to the future success of Clarkston's economic development efforts. Given the age of many of our commercial retail and multi-family dwellings, greater focus will be required to address the many property maintenance issues that continue to persist. There will also be a pronounced need to bring the many commercial retail and multi-family businesses obtained as a result of annexation, into compliance.

Many communities in the DeKalb and metro Atlanta area are confronted with property maintenance issues which are similar to those present in Clarkston. The Multi-family Interior Code Compliance ordinance, which went into effective January 1, 2014, will become an effective tool only if compliance is consistently monitored and strictly enforced. However, given that gaining access to the interior of a personal dwelling may only occur if invited in by the resident, it is critical that we exhaust all efforts to improve the appearance of the exterior building and grounds of our many multi-family dwellings to ensure that all Clarkston residents are afforded an opportunity to live in decent, safe and sanitary housing.

Most communities that have transitioned to outsourcing code enforcement activities have reported significant success with addressing property maintenance issues. Therefore, I am recommending that the City outsource the Quality of Life/Code Enforcement function beginning in FY 2015. In order to offset the cost of this service, I am recommending that the current position of Quality of Life Officers be abolished and the salary and benefits savings allocated to the professional services line item along with the other outsourced technical professional services. Accordingly, a total of $140,000 has been allocated to this budget line item to fund these various professional services. Quarterly reports regarding the impact this change in service delivery approach will have on the specified areas will be closely monitored and evaluated. Quarterly reports will be provided to the Mayor, City Council and the public during the Council Work Sessions.

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 2015 budget.

The Public Works facility was successfully completed in FY 2014. Funding for construction of this facility was obtained through a five (5) year $325,000 GMA Lease Purchase agreement at an interest rate of 1.96%. The annual cost of the loan repayment is $72,200 and has been included in the FY 2015 budget.

In 2005, the City of Clarkston was awarded a $3.6 Federal Highway Administration Earmark for construction of a Streetscape project. Acceptance of the FHWA grant funds in 2013 required a local 20% match for project construction costs in addition to 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 received a GTIB (Georgia Transportation Infrastructure Bank) loan of $2 million

dollars administered through the State Road and Toll-way Authority. Repayment of this loan will not commence until after the conclusion of the four (4) year "spend down" period, which is 2018. At the conclusion of the "spend down" period, quarterly payments of $39,725 will commence. Capital project expenditures related to this project in 2015 are estimated at $350,000 and therefore, this amount has been included in the FY 2015 Capital Projects Expenditure budget. Revenue from the loan proceeds will provide a 100% offset this expenditure.

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 LMIG funding

During FY 2015, Phase II of the Sidewalk Improvement Plan will be constructed which will include the following sections:

Phase II

- 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 II Sidewalk Improvement Plan is $145,000. LMIG grant funds totaling $41,000 from the Georgia Department of Transportation will offset the cost of this project. Therefore, $104,000 has been included in the FY 2015 Capital Projects budget to complete this project. The total FY 2015 General Fund appropriation for Capital Projects is $454,000.

Storm Water Utility Fund

The City completed a significant number of drainage improvement and storm water repair and maintenance projects in FY 2013 and FY 2014. As a result of this progress, staff recommends minimizing storm water related capital project expenditures in FY 2015 so that the Storm Water Utility Fund Account may be replenished. There still exists minimum reporting requirements determined by the Georgia Environmental Protection Division and we will continue to implement the City's Storm Water Management Plan. Funding to cover emergency capital repairs will also be required. Therefore, this budget allocates $177,050 for storm water related repairs and activities. Of this amount, $71,000 will be rolled over into the FY 2016 budget to help replenish this fund.

Storm water Utility Fee revenue continues to remain constant. The FY 2015 revenue estimate for Storm water Utility Funds has been increased to $177,050 as compared to $126,000 in FY 2014. This increase is due to additional land mass acquired as a result of annexation.

Sanitation Enterprise Fund

The Sanitation Enterprise Fund continues to perform adequately. Projected expenditures and revenue for FY 2015 have been increased as a result of approximately 100 additional households added to our current contract due to annexation. Expenditures and Revenues have increased from $150,020 in FY 2014 to $189,000 in FY 2015.

Grant Funds

The City of Clarkston applied for and received three (3) grant awards that will be received during the FY 2014 and FY 2015 budget years. The City received $41,000 from the Local Maintenance & Improvement (LMIG) state grant fund. These grant funds, administered by GDOT, will be utilized to offset Sidewalk Improvement Plan construction costs in FY 2015. The City also received a grant award of $72,000 from the ARC "Last Mile Connectivity" grant funds in FY 2014. The purpose of this grant will be to develop a Bicycle Safety, Education and Training Program. The solicitation for this grant project was not completed in FY 2014 and therefore the grant funding amount and the 20% local match of $18,000 has been included in the FY 2015 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 marked 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 pursued and received funding from the Atlanta Regional Commission to update our Livable Centers Initiative plan. The total grant award was $80,000 which also requires a 20% match of $20,000. The majority of this project will be completed in FY 2014, however we estimate that approximately $27,000 will be expended in FY 2015 which will require a matching amount of $5,400. Both the expenditure and offsetting grant revenue are included in the FY 2015 Matching Grant Fund.

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

Community Fund

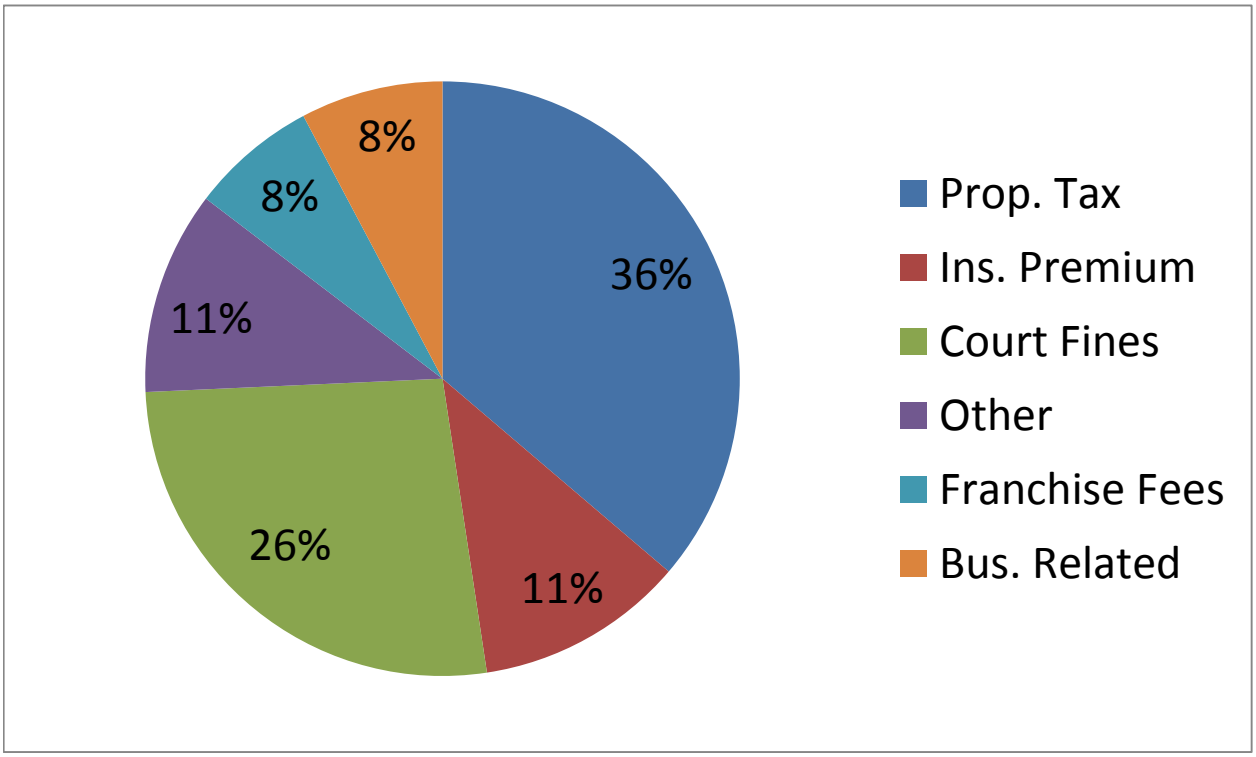
The service agreement with the Clarkston Community Center provides for 4 quarterly payments totaling $20,000 annually. The service agreement with Sagal Radio provides for 1 lump sum payment of $7,000 annually. The Citizen Budgeting Process Project resolution passed by the City Council in 2014, provides 4 separate grants of $5,000 each to citizen committees for the purpose of funding community based projects for a total appropriation of $20,000. The Clarkston Community Festival has requested $7,500 for the purpose of offsetting expenses related to the production of an annual Clarkston Community Festival. Accordingly, staff has included $54,500 in appropriations in the Community Fund budget.

Revenues

The proposed FY 2015 General Fund revenue estimate of $4,428,177 represents an increase of $946,567 as compared to $3,481,610 in FY 2014, which represents a 27.19% increase. The large increase in revenue estimates reflects an anticipated increase in various revenue categories as a result of annexation. As depicted by the chart below, the largest revenue categories by percentage are; Real Property Taxes at 36% and Municipal Court Fines at 26% of total budget. Significant increases are anticipated in all business activity revenue categories, primarily as a result of acquiring new businesses and commercial properties through annexation. Revenue estimates for business activity related line items have increased from representing only 2.8% of total revenue estimates in FY 2014, to 7.7% of total revenue estimates for FY 2015.

Although most business related revenue categories continue to meet revenue estimates, total revenue collected in the Business and Occupational Tax category has been consistently low. This low revenue collection amount, which has persisted over the last several years, may be explained by low gross receipts of the businesses located within Clarkston or the under reporting of gross receipts. The City opted to outsource the business license application and occupational tax collection services in FY 2014. Although revenue collections have been congruent with reported gross receipts, total revenue generated for these business activities continue to be lower than expected. Additional funds have been allocated in the General Administration professional services line item budget to fund periodic audits which will serve to verify the accuracy of gross receipts reported by impacted businesses.

FY 2014 REVENUES BY CATEGORY



Millage Rate Impact

Until recently, property values in Clarkston have declined steadily over that last five (5) years. Consequently, the overall Gross Digest for The City of Clarkston declined more than 33% between 2010 and 2013. Fortunately, there are signs of improvement as evidenced by the 9.34% increase in our net digest in 2014.

The successful passage of the annexation referendum for Area 1, will support the City's efforts to grow and diversify our revenue sources in several areas. Estimating both revenues and expenditures in an annexation scenario is both challenging and risky. Unlike in previous years, there exist no trend or historical data upon which to base your estimates. Therefore, predicting the impact of this budget on a future millage rate becomes equally as challenging. To further compound the challenge, the City will not receive the 2015 Net Digest figures until May of 2015. The millage rate must be set in June. The accuracy of much of the revenue estimates made for FY 2015 will not be confirmed until the end of the year as property tax revenue will not be received until September, October and November of 2015.

Irrespective of the inherent challenges associated with projecting expenditures and revenues for a newly annexed area and determining in advance, the possible impact on a future millage rate, staff has constructed a budget that anticipates lowering of the current millage rate assuming all other revenue and expenditure estimates are realized.

Adoption Process

The proposed 2015 budget will be transmitted to the Mayor and Council on December 2, 2014. 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 December 17, 2014 during the City Council Work session and Special Called Meeting. A budget resolution will be prepared and presented for consideration and adoption at the City of Clarkston Council meeting on January 6, 2015.

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)	4,277,377.00
PROPOSED CAPITAL PROJECTS 1 (GENERAL FUND)	454,000.00
PROPOSED EXPENDITURE BUDGET FOR FUND 2 (SEIZURE FUND)	146,600.00
PROPOSED EXPENDITURE BUDGET FOR FUND 3 (MULTIPLE GRANT)	160,000.00
PROPOSED MATCH GRANT FUND 7 (MATCHING GRANT FD-GF)	23,400.00
PROPOSED EXPENDITURE BUDGET FOR FUND 4 (STORM WATER)	177,050.00
PROPOSED EXPENDITURE BUDGET FOR FUND 6 (SANITATION FUND)	189,000.00
TOTAL PROPOSED EXPENDITURE BUDGET FOR 2014	5,427,427.00

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

TOTAL REVENUES ALL FUNDS	
PROPOSED REVENUE BUDGET FOR FUND 1 (GENERAL FUND)	4,428,177.00
PROPOSED REVENUE BUDGET FOR FUND 2 (SEIZURE FUND)	146,600.00
PROPOSED REVENUE BUDGET FOR FUND 3 (MULTIPLE GRANT)	136,600.00
PROPOSED REVENUE BUDGET FOR FUND 4 (STORM WATER)	177,050.00
PROPOSED REVENUE BUDGET FOR FUND 6 (SANITATION FUND)	189,000.00
PROPOSED REVENUE BUDGET FOR FUND 8 (SRTA - STREETSCAPE)	350,000.00
TOTAL PROPOSED REVENUE BUDGET FOR 2015	5,427,427.00

TOTAL PROPOSED EXPENDITURES - 2015 Budget	5,427,427.00
TOTAL PROPOSED REVENUES - 2015 Budget	5,427,427.00
Balance	0.00

EXPENDITURES		2013 Adopted	2013 Audited	2014 Adopted	2014 YTD-10/31/2014	2015 Adopted
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500 and 70-7400						
Council Salaries	511100	21,000.00	21,000.00	21,000.00	15,750.00	**21,000.00**
Council/FICA	512200	1,310.00	1,302.00	1,310.00	976.50	**1,310.00**
Council Medicare	512300	310.00	304.50	310.00	228.36	**310.00**
Council/Travel	523500	2,500.00	70.00	5,000.00	1,743.20	**5,000.00**
Council/Education	523700	2,500.00	1,080.00	3,000.00	4,747.00	**3,000.00**
Mayor/ Salary	511100	6,500.00	6,500.00	6,500.00	4,712.50	**6,500.00**
Mayor/FICA	512200	405.00	403.00	405.00	214.99	**405.00**
Mayor/Medicare	512300	95.00	94.25	95.00	68.33	**95.00**
Mayor/Travel	523500	3,000.00	4,615.04	3,000.00	1,311.84	**3,000.00**
Mayor/Education	523510	700.00	1,382.50	700.00	443.31	**700.00**
Special Events	531120	15,000.00	12,543.64	13,000.00	5,548.88	**13,000.00**
Gen Adm/Salaries	511100	265,000.00	278,616.27	290,000.00	217,007.92	**310,000.00**
Gen Admin-Part Time	511200	0.00	0.00	0.00	6,567.32	**0.00**
Gen Adm/Group Ins	512100	209,850.00	217,128.20	225,000.00	204,535.14	**275,844.00**
Gen Adm/FICA	512200	16,500.00	15,155.02	17,980.00	13,160.64	**19,700.00**
Gen Adm/Medicare	512300	4,000.00	3,581.19	4,205.00	2,970.28	**4,600.00**
Gen Adm/Retirement	512400	115,000.00	96,169.04	160,000.00	88,688.68	**176,460.00**
Gen Adm/Unemploy	512600	200.00	88.50	100.00	88.50	**100.00**
Gen Adm/Work Comp	512700	60,000.00		66,000.00	88,311.00	**66,000.00**
Tax Billing/Coll Svc	521100	2,400.00	4,638.79	2,400.00	4,001.50	**2,400.00**
Gen Adm-Board Elections	521110	2,500.00	2,972.00	700.00	0.00	**3,000.00**
City Auditor	521200	20,000.00	41,087.50	32,000.00	24,650.00	**32,000.00**
City Attorney	521210	40,000.00	33,894.96	25,000.00	55,152.81	**30,000.00**
Gen Adm/Professional	521215	50,000.00	26,827.27	35,000.00	34,896.78	**45,000.00**
Computer/Hard& Soft	521300	10,000.00	8,303.94	2,400.00	6,611.74	**30,000.00**
Gen Adm/-Repairs/Maint	522200	550.00	1,780.11	2,000.00	400.65	**2,000.00**
Equip/Rental/Lease	522320	2,000.00	2,819.07	6,400.00	6,010.52	**6,400.00**
Prop/Liability Ins	523100	80,000.00	80,693.00	62,000.00	87,551.97	**88,000.00**
Communications	523200	6,000.00	7,050.24	7,500.00	8,030.71	**8,000.00**
Postage	523210	1,500.00	1,916.49	1,800.00	442.82	**1,800.00**
Advertising	523300	2,000.00	1,906.66	2,000.00	2,165.57	**2,300.00**
Printing Service	523400	4,000.00	4,188.00	500.00	3,855.50	**3,500.00**
Travel	523500	5,000.00	3,238.62	3,800.00	2,209.51	**3,500.00**
Dues & Fees	523600	9,000.00	18,614.13	16,000.00	17,002.86	**17,000.00**
Education	523700	5,000.00	4,246.36	3,000.00	1,400.16	**3,000.00**
Other Services	523910	8,000.00	14,481.63	9,000.00	11,450.82	**9,000.00**
Bank/Finance Chgs	523920	3,500.00	24,915.97	23,000.00	22,531.65	**23,000.00**
General Supplies	531100	6,000.00	8,420.72	6,000.00	12,351.62	**8,000.00**
Books & Periodcals	531400	150.00	0.00	150.00	0.00	**150.00**
Small Equipment	531600	0.00	0.00	300.00	0.00	**300.00**
Uniform	531700	300.00	0.00	100.00	0.00	**100.00**

EXPENDITURES		2013 Adopted	2013 Audited	2014 Adopted	2014 YTD-10/31/2014	2015 Adopted
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500 and 70-7400						
Other Supplies	531710	0.00	87.00	700.00	1,121.63	**700.00**
Furniture and Fixtures	542300	1,000.00	500.00	500.00	1,468.90	**500.00**
Computers	542400	2,000.00	0.00	1,000.00	1,202.00	**0.00**
Employee Discretionary	New Acct	0.00	0.00	0.00	0.00	**0.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
Beverage Tax Payment	571000	33,000.00	26,585.00	33,000.00	0.00	**33,000.00**
P & Z - Stipend	511100	3,600.00	3,050.00	3,600.00	0.00	**3,600.00**
P & Z - FICA	512200	210.00	189.10	210.00	0.00	**210.00**
P & Z - Medicare	512300	50.00	44.27	50.00	0.00	**50.00**
P & Z Training	523700	1,500.00	74.50	1,500.00	0.00	**1,500.00**
TOTALS		1,028,490.00	982,558.48	1,099,215.00	961,584.11	**1,265,034.00**

EXPENDITURES		2013 Adopted	2013 Audited	2014 Adopted	2014 YTD-10/31/2014	2015 Adopted
BUILDINGS/GROUNDS - 15-1565						
Professional Svcs	521215	3,500.00	5,685.42	4,750.00	5,861.35	**5,000.00**
Pest Control	522145	1,000.00	1,088.68	1,300.00	525.00	**1,000.00**
Repairs	522200	10,000.00	12,744.36	10,000.00	7,803.78	**8,000.00**
Communications	523200	50,000.00	32,802.37	50,000.00	21,536.68	**35,000.00**
Other	523910	3,000.00	10,438.23	3,000.00	4,155.08	**3,000.00**
General	531100	8,000.00	9,815.94	9,000.00	4,943.13	**10,000.00**
Water/Sewer	531210	4,000.00	4,871.76	6,000.00	8,701.03	**9,000.00**
Natural Gas	531220	2,500.00	3,989.55	5,500.00	5,907.12	**6,200.00**
Electricity	531230	11,000.00	18,996.76	16,000.00	13,518.05	**8,500.00**
Equipment	531600	12,000.00	10,700.33	10,000.00	15,524.22	**18,000.00**
Site Improvements	541200	6,000.00	70,206.69	6,000.00	1,806.69	**5,000.00**
Vehicle Lease	542200					**0.00**
Furniture and Fixtures	542300	55,000.00	71,831.95	0.00	0.00	**0.00**
Vaughn Street		0.00	25,922.42	0.00	1,964.50	
Capital Project (non operating expense)					47,819.00	
		166,000.00	279,094.46	121,550.00	140,065.63	**108,700.00**

EXPENDITURES		2013 Adopted	2013 Audited	2014 Adopted	2014 YTD-9/30/2014	2015 Adopted
PUBLIC WORKS - 40-4000						
Salaries	511100	103,000.00	77,196.77	120,500.00	73,496.69	**265,621.00**
Overtime	511300	400.00	0.00	0.00	0.00	**0.00**
FICA Contributions	512200	6,500.00	4,723.74	7,620.00	2,175.94	**16,470.00**
Medicare Contributions	512300	1,500.00	1,107.29	1,750.00	991.45	**3,870.00**
Unemployment Ins	512600	500.00	0.00	500.00	0.00	**500.00**
Landfill	522115	4,000.00	3,792.07	4,000.00	2,530.80	**4,000.00**
Recycling	522116	0.00	0.00	0.00	0.00	**0.00**
Repairs/Maintenance	522200	3,500.00	3,125.87	3,500.00	5,032.56	**3,500.00**
Vehicle/Repairs/Maint	522210	3,250.00	8,828.77	5,250.00	6,801.82	**6,000.00**
Communication	523200	1,050.00	1,554.68	1,050.00	2,719.83	**3,000.00**
Equipment/Rental	522320	4,000.00	3,768.27	4,000.00	2,535.37	**2,500.00**
Travel	523500	800.00	890.14	1,000.00	465.00	**1,000.00**
Education and Training	523700	2,000.00	1,195.00	2,000.00	1,779.00	**2,500.00**
Other	523910	800.00	-3,166.34	800.00	1,288.68	**800.00**
General Supplies	531100	1,750.00	1,948.17	1,750.00	2,836.07	**2,500.00**
Electricity	531230	40,000.00	35,821.40	40,000.00	32,564.31	**48,000.00**
Gas, Oil & Diesel	531270	6,000.00	13,221.59	7,500.00	15,284.68	**8,000.00**
Computer/Hard/Soft	521300					**5,000.00**
Small Equipment	531600	2,000.00	1,898.20	2,000.00	1,682.99	**2,000.00**
Uniform Rental	531700	2,200.00	3,223.29	3,400.00	3,509.00	**5,800.00**
ROW Grass Cutting	522140	30,000.00	34,342.47	28,000.00	24,523.30	**28,000.00**
Pofessional Services	52125	0.00		0.00	1,850.00	**0.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
Site Improvement	541200	0.00	4,790.00	0.00	235,137.86	**0.00**
TOTALS		213,250.00	198,261.38	234,620.00	417,205.35	**409,061.00**

** NOTE: All salaries in PW for 2015, no Stormwater sharing

EXPENDITURES		2013 Adopted	2013 Audited	2014 Adopted	2014 YTD-10/31/2014	2015 Adopted
POLICE DEPARTMENT - 30-3200						
Salaries	511100	915,000.00	940,596.03	972,000.00	654,979.79	**1,287,452.00**
Temporary Emp	511200	0.00	0.00	0.00	0.00	**0.00**
Overtime	511300	20,000.00	5,699.19	10,000.00	14,285.11	**10,000.00**
DEA Task Overtime	511310	17,000.00	11,461.20	17,000.00	16,852.40	**17,000.00**
FICA Contributions	512200	58,000.00	57,186.07	60,264.00	40,433.17	**79,823.00**
Medicare Contributions	512300	14,000.00	13,374.07	14,094.00	9,529.69	**18,669.00**
Tutition Reimbursement	512500	4,000.00	2,000.00	4,000.00	2,000.00	**4,000.00**
Unemployment Ins	512600	5,000.00	5,000.00	0.00	0.00	**0.00**
City Judge	521200	24,000.00	24,000.00	24,000.00	18,262.23	**24,000.00**
City Solicitor	521210	12,000.00	13,600.00	12,000.00	7,000.00	**12,000.00**
Public Defender	521215	9,600.00	8,000.00	9,600.00	7,200.00	**9,600.00**
Professional Services	521220	24,000.00	14,000.00	0.00	0.00	**0.00**
Criminal Background	521310	0.00	0.00	100.00	0.00	**0.00**
Repairs/Maint	522200	43,700.00	38,250.12	43,700.00	20,540.67	**8,000.00**
Vehicle Repairs/Maint	522210	30,000.00	31,240.44	30,000.00	27,478.79	**22,250.00**
Equip/Rental-Lease	522320	8,500.00	9,955.64	6,000.00	5,797.76	**6,000.00**
Motorcyc Lease	522330	0.00	0.00	0.00	0.00	**0.00**
Communications	523200	11,500.00	13,518.45	11,500.00	6,991.36	**12,500.00**
Postage	523210	1,500.00	1.00	1,000.00	17.47	**500.00**
Advertising	523300	100.00	0.00	100.00	0.00	**100.00**
Printing	523400	0.00	180.13	500.00	321.00	**1,500.00**
Travel	523500	3,000.00		3,000.00	1,230.07	**3,000.00**
Dues & Fees	523600	33,000.00	54,483.53	33,000.00	18,719.37	**2,000.00**
Education/Training	523700	2,500.00	3,715.00	2,500.00	3,322.43	**3,000.00**
Other Expense	523910	2,000.00	2,224.30	2,000.00	1,110.22	**2,000.00**
General Supplies	531100	15,500.00	26,315.62	15,000.00	14,465.77	**20,000.00**
Gas, Oil & Diesel	531270	50,000.00	61,386.91	45,000.00	48,974.37	**54,000.00**
Books & Periodicals	531400	400.00	378.81	400.00	0.00	**400.00**
Small Equipment	531600	0.00	0.00	0.00	0.00	**0.00**
Employee Discretionary		0.00	0.00	0.00	0.00	**0.00**
A & B Fund	571000	23,000.00	47,960.67	51,440.00	22,880.62	**62,757.00**
Training Fund	571010	50,000.00	82,061.66	88,524.00	45,377.28	**108,000.00**
Crime Victim Emer Fund	571020	25,000.00	42,816.21	46,129.00	24,091.63	**56,278.00**
Crime Victim DUI Fund	571030	350.00	0.00	350.00	0.00	**427.00**
Brain & Spinal Inj Fund	571040	800.00	1,041.97	821.00	1,224.94	**1,002.00**
County Drug Treatment	571050	250.00	0.00	0.00	0.00	**0.00**
Indigent Defense Fund	571060	250.00	0.00	0.00	0.00	**0.00**
Crime Lab Fee	571070	400.00	375.00	250.00	2,743.60	**305.00**
PeaceOfc/Pros Indigent	571080	53,000.00	85,666.21	68,919.00	31,307.96	**84,082.00**
Drivers Ed/Tng	571090	20,000.00	34,640.37	31,358.00	23,372.26	**38,257.00**
Police Admin IT Fee	531120	15,000.00	15,000.00	25,000.00	35,546.65	**25,000.00**
Totals		1,492,350.00	1,646,128.60	1,629,549.00	1,106,056.61	**1,973,902.00**

EXPENDITURES		2013 Adopted Adopted	2013 Audited Audited	2014 Adopted Adopted	2014 YTD-09/30/2014	2015 Adopted
PARKS 60-6200						
Salaries	511100	0.00	0.00	0.00	0.00	**0.00**
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	0.00	0.00	0.00	0.00	**0.00**
Medicare Contributions	512300	0.00	0.00	0.00	0.00	**0.00**
Unemployment Ins	512600	0.00	0.00	0.00	0.00	**0.00**
Pool Management	522150	40,000.00	39,155.15	40,000.00	44,632.23	**40,000.00**
Repairs/Maintenance	522200	8,000.00	10,531.11	9,000.00	2,625.50	**9,000.00**
Vehicle/Repairs/Maint	522210	0.00	0.00	0.00	0.00	**0.00**
Communication	523200	2,000.00	846.76	2,000.00	1,101.03	**1,500.00**
Other	523910	5,000.00	4,702.32	5,000.00	4,858.47	**5,000.00**
General Supplies	531100	3,000.00	2,853.96	8,000.00	8,160.19	**8,000.00**
Water/Sewer	531210	5,000.00	3,940.61	5,000.00	4,017.13	**5,000.00**
Electricity	531230	19,000.00	14,457.17	19,000.00	17,952.38	**19,000.00**
Gas, Oil & Diesel	531270	0.00	0.00	0.00	0.00	**0.00**
Small Equipment	531600	2,000.00	1,437.06	3,000.00	1,936.85	**2,500.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
Site Improvements	541200	0.00	0.00	0.00	4,500.00	**5,000.00**
Friendship Forest Master Plan	521215					**10,000.00**
TOTALS		**84,000.00**	**77,924.14**	**91,000.00**	**89,783.78**	**105,000.00**

EXPENDITURES		2013 Adopted	2013 Audited	2014 Adopted	2014 YTD-10/31/2014	2015 Adopted
PLANNING AND DEVELOPMENT - 74-7400						
Salaries-Reg F/T	511100	60,000.00	64,022.01	68,000.00	55,141.55	**65,000.00**
Part-Time/Temporary/Seasonal	511200	0.00	0.00	0.00	0.00	**2,000.00**
Overtime	511300	0.00	0.00	0.00	0.00	**0.00**
FICA Contributions	512200	3,000.00	3,969.36	4,216.00	3,418.78	**4,155.00**
Medicare Contributions	512300	800.00	928.01	986.00	762.57	**975.00**
Unemployment Ins	512600	0.00	0.00	0.00	0.00	**0.00**
Professional Services	521215	25,000.00	54,506.67	30,000.00	53,576.09	**140,000.00**
Vehicle Repair/Maintenace	522210	0.00	0.00	0.00	0.00	**2,000.00**
Building Inspections/Permitting	521220	26,700.00	20,010.80	13,800.00	7,015.22	**14,000.00**
Education/Tng	523700	1,500.00	1,256.37	1,500.00	638.97	**1,500.00**
Dues and Fees	523600	5,500.00	3,245.00	500.00	100.00	**650.00**
General Supplies	531100	600.00	526.75	624.00	0.00	**500.00**
Communication	522210	800.00	739.41	550.00	368.76	**500.00**
Travel	523500	1,500.00	1,223.51	1,000.00	272.85	**1,500.00**
Computers/ Hardware/Software	531600	1,000.00	0.00	0.00	0.00	**6,000.00**
Gas Oil & Diesel	531270	0.00	0.00	0.00	0.00	**0.00**
Small Equipment	531600	0.00	0.00	0.00	0.00	**600.00**
Furniture and Fixtures	542300	0.00	0.00	0.00	0.00	**0.00**
Printing Service	523400	150.00	0.00	0.00	97.36	**600.00**
Vehicles	542200	0.00	0.00	550.00	104.07	**0.00**
Other Capital Outlay	542500	0.00	0.00	0.00	0.00	**0.00**
TOTALS		126,550.00	150,427.89	121,726.00	121,496.22	**239,980.00**

EXPENDITURES		2014 Adopted	2014 YTD-09/30/2014	2015 Adopted
DEBT SERVICE				
Public Works	511100	72,000.00		**72,200.00**
City Hall Annex	511200	59,000.00		**59,000.00**
SRTA Loan	511300			
TOTALS		131,000.00	0.00	**131,200.00**

EXPENDITURE			2013 Budget	Adopted 2014	2014 YTD 10/31/14	2015 Adopted
COMMUNITY FUND Expenditure -						
Community Center Annual Expense	531110			20,000.00	15,000.00	**20,000.00**
Citizen Budgeting Process Projects						**10,000.00**
Clarkston Community Festival						**7,500.00**
Sagal Radio						**7,000.00**
				20,000.00	15,000.00	**44,500.00**

REVENUES		2013 Adopted	2014 Adopted	2014 YTD-10/31/2014	2015 Adopted
FUND 1 -GENERAL FUND - Revenue					
Public Utility R/E Tax	311110	60,000.00	87,000.00	6,570.44	**135,000.00**
Other Real Prop Tax	311190	920,000.00	1,227,000.00	498,270.84	**1,485,000.00**
Real Property Tax - Prior	311200	25,000.00	50,000.00	61,246.04	**50,000.00**
Motor Vehicle Tax - Curr	311310	62,000.00	90,000.00	54,873.57	**60,000.00**
Intangible Tax (Reg/Rec)	311340	5,000.00	20,000.00	6,321.48	**10,000.00**
Railroad Equip Tx-Curr	311350	400.00	500.00	663.16	**500.00**
Other Pers Prop Tax-Curr	311390	18,000.00	18,000.00	18,897.12	**28,000.00**
Personal Prop Tax-Prior	311400	2,500.00	2,500.00	985.29	**2,500.00**
Real Estate Transfer Tax	311600	600.00	6,000.00	2,555.64	**4,000.00**
Franchise Taxes-Electric	311710	179,000.00	170,000.00	168,026.49	**220,000.00**
Franshise Taxes-Gas	311730	20,000.00	20,000.00	15,194.02	**25,000.00**
Franchise Taxes-Cable/T	311750	27,000.00	28,800.00	41,114.19	**50,000.00**
Franchise Taxes-Teleph	311760	7,500.00	5,000.00	8,521.95	**8,250.00**
Franchise Taxes-Other	311790	0.00	0.00	0.00	**0.00**
Alcoholic Bev Excise Tax	314200	70,000.00	71,000.00	73,599.26	**80,000.00**
Local Option Mix Dr Tax	314300	200.00	1,000.00	1,066.12	**15,000.00**
Business/Occupational Tax	316100	28,500.00	28,500.00	20,490.31	**130,000.00**
Insurance Premium Tax	316200	390,000.00	390,000.00	407,639.04	**500,000.00**
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	1,000.00	0.00	**1,000.00**
Penalities/Int Pers Tax	319120	600.00		0.00	**500.00**
Penalities/Int Utility	313130	300.00	300.00	0.00	**300.00**
Penalties/Int-Business Tx	319400	50.00	250.00	0.00	**250.00**
Alcoholic Investigation Fee	321105	600.00	1,000.00	600.00	**1,000.00**
Retail Beer License	321110	3,000.00	2,500.00	2,000.00	**5,000.00**
Retail Beer License/Drink	321115	3,000.00	4,000.00	4,000.00	**8,000.00**
Retail Wine License	321120	3,000.00	2,500.00	2,500.00	**5,000.00**
Retail Wine License/Drink	321125	3,000.00	4,000.00	3,500.00	**8,000.00**
Retail Liquor License	321130	3,000.00	2,500.00	2,840.35	**5,000.00**
Retail Liquor License/Drink	321135	12,000.00	17,500.00	15,008.69	**25,000.00**
Work Permit & ID Card-Alc	321150	500.00	2,700.00	350.00	**3,000.00**
Work Pmt/ID Card-Entertain	321151				**57,000.00**
Ins Co Business License	321220	14,000.00	8,800.00	17,525.17	**10,500.00**
Zoning/Land Use Permits	322210	3,700.00	1,100.00	395.00	**1,100.00**
Sign Permits	322230	3,000.00	2,000.00	1,545.70	**2,000.00**
Sign Decal	322235	0.00	0.00	0.00	**0.00**
Demolition	322900	300.00	300.00	150.00	**300.00**
Building Permits	322240	10,000.00	7,000.00	10,509.18	**14,000.00**
Tree Service Permit Fees	322245	400.00	350.00	43.00	**350.00**
Building Inspection	323120	30,000.00	17,200.00	2,099.00	**10,000.00**
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**
Mayors Court Rebate	341190	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	300.00	0.00	**300.00**

REVENUES		2013 Adopted	2014 Adopted	2014 YTD-10/31/2014	2015 Adopted
FUND 1 -GENERAL FUND - Revenue					
Election Qualifying Fees	341910	700.00	800.00	0.00	**800.00**
Sale of Maps & Pub1	341930	0.00	0.00	0.00	**0.00**
Accident Reports	342120	3,500.00	12,000.00	0.00	**4,000.00**
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	1,000.00	1,624.50	**1,500.00**
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	3,000.00	560.88	**3,000.00**
Woman Club Reservation	347200	6,000.00	5,000.00	2,378.00	**5,000.00**
Pool Admissions	347201	30,000.00	26,000.00	30,033.50	**32,000.00**
Tennis Fees	347202	0.00	0.00	0.00	**0.00**
Pavilion Reservation Fees	347203	12,000.00	12,000.00	2,776.00	**5,000.00**
Program Fees	347500	0.00	0.00	800.00	**0.00**
Other Culture/Recreat Fee	347900	5,000.00	0.00	0.00	**0.00**
Bad Check Fees	349300	100.00	100.00	0.00	**100.00**
Other Fees/Chgs for Svcs	349900	500.00	10.00	5.00	**10.00**
Municpal Court Fines/Forf	351170	821,930.00	900,000.00	820,491.68	**1,175,317.00**
Interest Revenues	361000	3,600.00	3,600.00	2,031.91	**3,600.00**
Contributions/Donations	371000	4,000.00	3,000.00	2,100.00	**3,000.00**
Rents & Royalties	381000	95,000.00	95,000.00	63,711.04	**95,000.00**
Reim for Damaged Prop	383000	6,000.00	5,000.00	0.00	**5,000.00**
Other Miscellaneous Rev	389000	15,000.00	20,000.00	27,617.91	**25,000.00**
Reim for Workers Comp	389006	5,000.00	2,000.00	0.00	**2,000.00**
Bus Shelter Revenue	389010	28,000.00	28,000.00	13,614.21	**28,000.00**
Reimburse DEA/OT	389005	17,000.00	17,000.00	7,235.00	**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 Balance	391100	294,000.00	0.00	0.00	**0.00**
Revenue Capital Projects	393120	0.00	0.00	329,402.35	**0.00**
Police Admin IT Fee	351180	15,000.00	25,000.00	24,737.76	**30,000.00**
HOST Revenue	393120	28,000.00	32,000.00	18,956.95	**32,000.00**
LMIG				0.00	
TOTAL - FUND 1		3,321,280.00	3,481,110.00	2,797,177.74	**4,428,177.00**

EXPENDITURE		Adopted 2013	Adopted 2,014	2014 YTD-10/31/2014	2015 Adopted
FUND 2 - FEDERAL SEIZURE - Expenditures					
Repairs/Maintenance	522200	22,000.00	10,000.00	210.00	**10,000.00**
Vehicle Repairs	522210	40,000.00	15,000.00	6,861.81	**15,000.00**
Communications	523200	1,500.00	2,000.00	0.00	**2,000.00**
Printing	523400	100.00	100.00	0.00	**100.00**
Travel	523500	1,000.00	5,000.00	296.37	**5,000.00**
Due & Fees	523600	2,000.00	2,000.00	575.00	**2,000.00**
Education	523700	5,000.00	10,000.00	1,195.00	**10,000.00**
Other Expense	523910	0.00	0.00	18.00	**0.00**
General Supplies	531100	15,000.00	10,000.00	4,060.83	**50,000.00**
Vehicles - Lease	542200	28,000.00	61,000.00	43,121.94	**48,000.00**
Furniture & Fixtures	542300	200.00	200.00	0.00	**200.00**
Computers	542400	1,000.00	3,000.00	1,614.00	**3,000.00**
TOTALS		**115,800.00**	**118,300.00**	**57,952.95**	**145,300.00**

EXPENDITURE		Adopted 2,013	Adopted 2,014	2014 YTD-10/31/2014	2015 Adopted
FUND 2 - CITY SEIZURE - Expenditures					
Repairs/Maintenance	522200	0.00	200.00	0.00	**200.00**
Vehicle Repairs	522210	0.00	0.00	0.00	**0.00**
Communications	523200	0.00	100.00	0.00	**100.00**
Printing	523400	0.00	0.00	0.00	**0.00**
Travel	523500	0.00	0.00	0.00	**0.00**
Education	523700	0.00	0.00	0.00	**0.00**
Other Expense	523910	100.00	1,000.00	15.00	**1,000.00**
Furniture & Fixtures	524230	0.00	0.00	0.00	**0.00**
General Supplies	531100	100.00	0.00	0.00	**0.00**
TOTALS		200.00	1,300.00	15.00	**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		2013 Budget	Adopted 2014	2014 YTD 10/31/14	2015 Adopted
FUND 3 - SPECIAL REVENUE - MULTIPLE GRANT FUND - Expenditures					
LMIG (Partial Funding -E Ponce D Leon Sidewalk PH II)	573015	24,000.00	105,000.00	0.00	**41,000.00**
Bicycle Safety Grant	573030	72,000.00	90,000.00	0.00	**90,000.00**
Livable Centers Initiative (LCI) 10 Yr. Update	573030	0.00	120,000.00	0.00	**27,000.00**
Employee Wellness Program	573030		2,000.00	2,000.00	**2,000.00**
TOTALS		96,000.00	317,000.00	**2,000.00**	**160,000.00**

Grant Revenues reimburse grant expenditures only. Expenditures matches revenue

EXPENDITURE		2013 Budget	Adopted 2014	2014 YTD 10/31/14	2015 Adopted
FUND 5 - Enterprise Fund - Stormwater - Expenditures 500					
Storm Water Salaries	511100	103,000.00	120,500.00	171,084.61	**0.00**
Storm Water FICA Contributions	512200	6,500.00	7,620.00	7,435.78	**0.00**
Storm Water Medicare Contributions	512300	1,500.00	1,750.00	2,446.59	**0.00**
Storm Water - Professional Svcs	521200	124,500.00	50,000.00	61,046.25	**40,000.00**
Storm Water - System Repairs & Maintenance	522200	3,250.00	3,500.00	0.00	**50,000.00**
Storm Water - Veh maint/Rep	522200	0.00	5,250.00	2,076.77	**3,000.00**
Storm Water - Equipment Rental/Lease	522320	0.00	0.00	0.00	**2,500.00**
Storm Water - Communications	523200	1,050.00	1,050.00	0.00	**1,050.00**
Storm Water - General Supplies	531100	1,750.00	1,750.00	495.00	**2,000.00**
Storm Water - Gas-Oil-Diesal	531270	6,000.00	7,500.00	2,076.77	**7,500.00**
Storm Water - Capital Outlay	542500	40,000.00	40,000.00	720.00	**0.00**
Storm Water - Trans to Storm Wtr Bank/ Incr balance					**71,000.00**
TOTAL		287,550.00	238,920.00	247,381.77	**177,050.00**

Note: Storm Water new Fund 4. Revenues from Storm Water Fund only expended on Storm Water expenditures.
Storm Water Expenditures fully funded by Storm Water Utility Revenues.

EXPENSE		2013 Budget	Adopted 2014	2014 YTD 10/31/14	2015 Adopted
FUND -6 -SANITATION ENTERPRISE FUND -					
Waste Management Fees	5221110	150,000.00	150,000.00	87,523.10	**189,000.00**
Bank Charge	523920	20.00	20.00		
TOTALS		150,020.00	150,020.00	87,523.10	**189,000.00**

EXPENDITURE			2014 YTD-10/31/2014`	Adopted 2014	2015 Adopted
FUND CAPITAL PROJECTS					
Montreal Rd/ East Ponce Side Walks PH 1	522110		164,569.61	162,500.00	**0.00**
E Ponce D Leon Sidewalk PH II	522115				**104,000.00**
GDOT Streetscape Project	522120				**350,000.00**
TOTALS			164,569.61	162,500.00	**454,000.00**

REVENUE		2014 ADOPTED	YTD 9/30/2014	2015 Adopted
FUND 2 - FEDERAL SEIZURE FUND - 210				
Cash Confisications (Illegal Act)	351320	1,000.00	6,646.37	**10,000.00**
Other Confiscations/Escheat	351340	0.00	0.00	**0.00**
Proceeds/Sale Confis Prop	351346	1,000.00	0.00	**3,000.00**
Fed Seiz/Interest Revenue	361000	100.00	5.34	**100.00**
Fed Seizure - Other Revenue	389000	100,000.00	75,630.87	**75,000.00**
Surplus Funds Prior Yr Trans		16,200.00	0.00	**57,200.00**
TOTAL - Federal Seizure Account		118,300.00	82,282.58	**145,300.00**

REVENUE		2014 ADOPTED	YTD 9/30/2013	2015 Adopted
FUND 2 - CITY SEIZURE FUND - 211				
Cash Confiscations (Illeg Ac)	351320	600.00	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		1,300.00	3,155.79	**1,300.00**

REVENUE		Adopted 2014 Budget	2014 YTD-11/18/2014	2015 Adopted
FUND 3 - MULTIPLE GRANT FUND - 250				
Livable Centers iniative (LCI) 10 Yr Update	331155	100,000.00	26,623.05	**21,600.00**
LMIG	334110	105,000.00	0.00	**41,000.00**
Bicycle Safety Grant	334200	72,000.00	0.00	**72,000.00**
Employee Wellness Prgram	38900	2,000.00	2,000.00	**2,000.00**
TOTAL		279,000.00	28,623.05	**136,600.00**

REVENUE		Adopted 2014	2014 YTD-11/18/2014	2015 Adopted
FUND 5 -500 - STORM WATER UTILITY REVENUE				
Storm Water Fees Fund	344190	126,000.00	120,076.77	**174,000.00**
Prior Yr Stormwater fees	344195	3,000.00	3381.45	**3000.00**
Storm Water Bank Interest	361000	50.00	2.62	**50.00**
			0	
Transfer Prior Stormwater Funds	39100	109,950.00	0	**0.00**
TOTALS		239,000.00	123,460.84	**177,050.00**

Funds from Reserve Stormwater Acct transfer to cover Stormwater Expenses for 2014
Balance 11/21/2014 $ 114,650.93

REVENUE		Adopted 2014	2014 YTD-11/18/2014	2015 Adopted
FUND 6 -540 - SANITATION FUND REVENUE				
Sanitation Fees/Enterprise	344110	145,000.00	133,782.93	**184,000.00**
Prior Yr Sanitaion Fees	344115	4,500.00	5,655.33	**4,500.00**
Commercial Business Fees	344120	500.00	0.00	**500.00**
TOTALS		150,000.00	139,438.26	**189,000.00**

Balance 11/21/2014 $ 150,452.72

REVENUE		2014 ADOPTED	2014 YTD 11/20/2014	2015 Adopted
FUND 7 -GRANT- MATCHING FUNDS-100				
Livable Centers Iniative (LCI) 10 Yr Update	331155	20,000.00	0.00	**5,400.00**
LMIG - Local Mnt & Improve/Grant	334110	0.00	0.00	**0.00**
Wellness Grant	38900	0.00		**0.00**
Bicycle Safety Grant Match		18,000.00		**18,000.00**
TOTAL		38,000.00	0.00	**23,400.00**

REVENUE		2014 ADOPTED	2014 YTD 11/20/2014	2015 Adopted
FUND 8-SRTA FUNDS				
GDOT Streetscape Project			0.00	**350,000.00**
TOTAL			0.00	**350,000.00**