2017 Adopted Operating & Enterprise Fund Budget

CITY OF CLARKSTON

where possibilities grow



Adopted 12-6-2016

Submitted 11-10-2016

City Manager

Keith Barker

MEMORANDUM

To: Mayor Ted Terry
Councilwoman Beverly Burks
Councilman Awet Eyasu
Councilman Ahmed Hassan
Councilman Dean Moore
Councilman Mario Williams

From: Keith Barker ICMA-CM, City Manager
Date: November 10, 2016
Re: Proposed 2017 Fiscal Year Budget

Please find attached the proposed FY 2017 All Funds Budget for the City of Clarkston. This budget was compiled based upon the input and assistance from each department and the Finance Director. The proposed budget, as presented, is balanced, i.e., revenues equal expenditures, in accordance with Georgia State Law.

BUDGET OVERVIEW

The total proposed FY 2017 Expenditure Budget for all funds is $8,377,606. The total proposed FY 2017 Revenue Budget for all funds is $8,377,606. Both the Expenditure and Revenue amounts represent increases of $2,541,096 as compared to $5,836,510 FY 2016.

The proposed FY 2017 General Fund Operating Budget of $7,673,107 represents a $2,556,797 increase as compared to the FY 2016 amount of $5,116,310. In addition to the General Fund operating budget, a Capital Projects budget, a Matching Grants Fund budget and a Community Development Projects 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

Total expenditures in the Administration Department have increased from $924,204 in FY 2016 to $1,037,147 proposed in FY 2017. Although there is a slight overall increase in the Administration Department budget in FY 2017, this department budget has been reduced from $1,328,261 in FY 2015. Personnel costs such as, Group Health Insurance, Retirement and Worker's Compensation Insurance have been allocated to each department versus including those expenditures in Administration. Allocating Personnel costs to the department budgets will provide a more accurate picture of the cost to provide that particular municipal service. The Administration Department budget figure represents 14% of the total General Fund Budget.

Despite rising health care costs, the total cost for Group Health Insurance has decreased from $374,148 in FY 2016 to $373,812 in FY 2017. Group Health Insurance costs remain reasonable as this amount represents only 4.9% of total General Fund Operating expenditures.

The City of Clarkston Defined Benefit Retirement Plan formula has historically been below what comparable municipalities provide their employees. Marginal plan enhancements were made beginning in FY 2014 however these enhancements were effective only as far back as the 2014 service year and therefore did not extend back to an employee's initial date of hire. In order to aid in the recruitment and retention of a qualified workforce especially public safety employees, and to provide a fair and equitable retirement to long serving employees, additional enhancements to the current Retirement Plan are proposed and included in this FY 2017 budget. The total cost for Retirement Contributions in FY 2017 will be $398,638 as compared to $201,926 in FY 2016. At 5.2% of total General Fund Operating expenditures, this amount is still well within acceptable industry standards for this expenditure category.

Police

For FY 2017, the Clarkston Police Department authorized and funded staffing level is recommended at twenty-four (24) full time personnel. Full-time personnel are organized as follows; a Police Chief responsible for management of the department, an Assistant Chief who commands the operational uniform and criminal investigations divisions, a Captain that is currently assigned to a DEA Task force, three (3) detectives and seventeen (17) patrol officers, four (4) of whom are Sergeants serving as shift supervisors.

In addition to the above and new for FY 2017, the City Council has authorized the reclassification of one (1) former patrol officer position to a Training and Certification Officer. This position will serve as the department's accreditation and state certification manager and will also serve as the department's training officer to insure all personnel meet P.O.S.T certification requirements.

The recruitment of qualified and desirable candidates to fill our police officer positions has been a challenge. There has been a reduction in the number of qualified individuals choosing law enforcement as a profession. Consequently competition to attract and employ qualified candidates has increased. Additionally, we continue to lose experienced officers once they have obtained two to three years of training to other agencies. Despite efforts in 2016 to remain competitive such as; increasing the starting salary and providing signing bonuses for new officers, the police department continues to maintain an average of four (4) vacant police officer positions throughout the 2016 budget year.

As a result of informal discussions and surveys of current police officers and exit interviews conducted with officers choosing to separate and join other departments, the following retention strategies are recommended for FY 2017.

1. Improve Retirement Plan Benefits
    a. Improve and increase benefit formula
    b. Provide up to 3 years of credited service for prior local government/military experience
2. Create Master Police Officer (MPO) rank
    a. Eligible after 3 years of continuous service
    b. Provide 3% salary adjustment upon obtaining MPO rank

The lack of qualified police officer candidates is not unique to Clarkston as surrounding municipal agencies are reporting similar difficulties with recruitment efforts. As a result of this continuing vacancy rate and in an effort to propose a fiscally conservative budget, I am recommending that we not fund two (2) vacant police officer positions in FY 2017. If during the 2017 fiscal year, all vacant police officer positions are filled and if there are qualified candidates available and there exists a demonstrated need to fill those positions, the administration will request a budget amendment requesting an appropriation of funds to fill those positions.

Currently the Clarkston Police Department Criminal Investigation Division (CID) fleet consists of three (3) vehicles; a 2009 Crown Victoria with 148,485 miles, a 2010 Crown Victoria with 117,993 miles and a 2010 Crown Victoria with 98,410 miles. The department continues to experience numerous mechanical problems and high repair costs on these vehicles due to the excessively high mileage. Therefore, this budget anticipates the lease purchase of three (3) new 2017 Dodge Chargers. The capital costs to purchase and equip all 3 vehicles will $94,000. The vehicles will be acquired through the GMA lease purchase program and will be financed over a 5 year period with a 2.77% interest rate. The first annual payment of $20,400 has been included in this FY 2017 proposed budget.

Accountability and transparency in government is critical. This is especially true for law enforcement. Many jurisdictions have implemented the use of body worn cameras as a means to accurately capture interactions between law enforcement personnel and the public. The technology has evolved to a point where equipment reliability, costs to purchase the hardware and store the enormous amounts of data is affordable for a department our size. Accordingly, I am recommending that we purchase eighteen (18) body worn cameras in FY 2017. The total costs for the body cameras will be $106,100. The body cameras will be purchased utilizing a lease purchase arrangement and will be financed over a 5 year period with a 2.77% interest rate. The first annual payment of $24,000 has been included in this proposed FY 2017 budget.

The FY 2017 proposed operating budget for Police is recommended at $2,066,419, an increase of $285,411 as compared to the FY 2016 budget amount of $1,781,088. Public Safety expenditures represent 26.9% of the overall general fund expenditures budget.

Municipal Court

There are currently five (5) full time positions authorized in the Municipal Court Office; one (1) Records Manager/Clerk of Court, one (1) Deputy Court Clerk and three (3) Court Clerks. Costs associated with this function historically have been comingled with the Police Department. Beginning in FY 2016 and continuing for FY 2017, expenditures for this department have been segregated to reflect the true cost of providing this service. Expenditures in this department have increased from $571,212 in FY 2016 to $614,053 proposed in FY 2017, or 10.6% of the General Fund budget. This increase is due primarily to increases in salary and benefits costs and the purchase and implementation of a new court management and records system.

Public Works/Building & Grounds/Parks

The current staffing level for the Public Works department is as follows; nine (9) full time authorized positions; a Public Works Director, two (2) Crew Leaders, one (1) CDL Driver/Equipment Operator and five (5) Laborer positions. The FY 2017 budget anticipates the addition of one (1) seasonal part time employee.

During the peak summer months, pavilion rentals, pool attendance and general park attendance at Milan Park is very high. In order to provide adequate grounds maintenance and customer service, the department must frequently assign one or two full time employees to work on the weekend. Overtime costs incurred and/or compensatory time granted during the regular Monday through Friday work week, have become significant. Authorizing the creation of a seasonal part time Park Attendant, (26 hours weekly for 26 weekends), will mitigate these costs and impacts and provide a more cost effective method to provide the needed coverage. The annual costs for this position will be $10,140.

Last year, the Council authorized the creation of one (1) part-time Custodial position in this department. The department determined that it would be more cost effective and efficient to provide this service through a contractor. The City has contracted with Dwell, a cleaning firm that hires and employs former refugees. This arrangement has been successful. Therefore, this position has not been included for funding for FY 2017 and instead the funds have been allocated to professional services.

The Public Works Department currently has four (4) passenger trucks in its fleet. One of those vehicles is over 13 years old and has over 135,000 miles on the odometer. With the increase in staff, there is a need for additional passenger trucks to transport staff and community service workers to and from the various job sites. Therefore, I am recommending that we include the purchase of two (2) Ford 150 pickup trucks in FY 2017. Both vehicles will be purchased using the GMA lease purchase program. The costs of the vehicles will be amortized over a 5 year period with an interest rate of 2.77%. The first annual payment of $12,400 has been included in this FY 2017 budget.

In order to effectively maintain the additional ROW acquired as a result of annexation, I am recommending the purchase of one additional Hustler Riding Lawnmower at a cost of $8,600. To provide an appropriate space for the Park Attendant, this budget includes $6,000 for the purchase of a modular building to be placed at Milam Park. The HVAC system at City Hall is quite old and has failed consistently over the past five years requiring expensive repairs each occasion. Therefore, this budget includes $21,000 which will cover the costs of purchasing and installing a new HVAC system at the City Hall building. Additionally, the wiring at the various Milam Park buildings and pavilions is quite old and in need of replacement. $15,000 has been included for electrical wiring improvements to the pavilions at Milam Park. All of the above mentioned expenditures have been included in the proposed FY 2017 budget and can be found in the Capital Projects Expenditures budget section.

The FY 2017 budget for Public Works, Building & Grounds and Parks is $1,008,541 versus $930,983 in FY 2016 and represents 13.1% of the total General Fund Expenditures budget.

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 fees for zoning, planning and building Inspection services are currently budgeted in this department.

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 and retail businesses and multi-family complexes obtained as a result of annexation, into compliance. Therefore, for FY 2017, we will transition back to

providing code enforcement services utilizing a full time staff person employed directly by the City of Clarkston versus providing this service via a private contractor. We will continue to contract with a third party vendor to assist staff with providing construction plan review and building and fire inspection services.

The recommended FY 2017 budget for Planning and Development is $319,913 versus $307,284 in FY 2016 which represents 4.2% of the total General Fund Expenditures budget.

Capital Projects/Debt Service

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 are high priority
- Exclude sidewalk systems that are located within the project limits of the "City Streetscape Program"
- Installation of new sidewalks where pedestrian demand is high takes priority over repairing existing systems
- Maximize utilization of LMIG funding

During FY 2017, Phase II & III of the Sidewalk Improvement Plan will be constructed which will include the following sections:

Phase II

- East Ponce de Leon Ave from West Smith Street to Cobblemill Apartments

Phase III

- East Ponce de Leon Ave from Market Street to Montreal

The estimated cost to complete Phase II of the Sidewalk Improvement Plan is $212,500. LMIG grant funds totaling $75,921 from the Georgia Department of Transportation as well as HOST Revenue funding estimated at $50,000 will offset the cost of this project. Therefore, $86,579 has been included in the FY 2017 General Fund Capital Projects budget to complete this project.

The estimated cost to complete Phase III of the Sidewalk Improvement Plan is $67,000 and this amount has been included in the FY 2017 General Fund Capital Projects budget to complete this project.

An application was submitted in 2015 to the Georgia Department of Transportation requesting grant funds appropriated through their (REBC) Roadside Enhancement Beautification Council program. The maximum award for this gateway enhancement effort of $50,000 was awarded to the City of Clarkston in June of 2016. The grant will fund all labor and material cost to install a GDOT approved landscaping project up to a maximum of $50,000 at the I-285 and Church Street exit ramp.

The total cost for this project is estimated to be $154,000 and expenditures will occur over the 2016 & 2017 fiscal years. $25,000 was allocated in FY 2016 to cover project design and permitting costs, however the City only incurred costs totaling $8,200 in FY 2016. Expenditures in FY 2017 are estimated at $58,000 for the installation of the Gateway Landscaping and $88,000 for design, permitting, construction and inspection of the Gateway Monument. The grant award of $50,000 will reduce the cost to install the Gateway Landscaping. Therefore, $96,000 has been included in the Capital Projects Expenditure budget to complete this project.

Friendship Forrest Wildlife Sanctuary is a 15.7 acre former county park located ½ mile from the Clarkston central business district. Access to the area is gained from East Ponce de Leon which is the main thoroughfare and busiest street in Clarkston. This potential regional asset has largely been underutilized due to its undeveloped condition and lack of visibility from the street. Beginning in July of 2015, the City of Clarkston began a series of public meetings designed to gain input regarding the redevelopment of this valuable greenspace. This community engagement effort culminated in the development of a "Master Plan" which was completed and submitted to the Clarkston City Council in January, 2016. This proposed FY 2017 budget assumes implementation of this "Master Plan."

The estimated cost to complete all phases of the Friendship Forrest Redevelopment Plan to include design, permitting, construction and legal/financing costs, is approximately. $1,350,000. Loan proceeds to complete this project are available contingent upon the City designating the greenspace as an Urban Redevelopment Area and adopting an Urban Redevelopment Plan. The $1,350,000 principal amount will be financed over an eight year period at an interest rate of 2.77%. Therefore, this proposed FY 2017 budget includes the first annual loan payment of $186,225 annually.

In 2005, the City of Clarkston was awarded a $3.6 million dollar Federal Highway Administration Earmark for construction of a Streetscape project. Acceptance of the FHWA grant funds in 2013 required a guarantee to provide 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, amortized over fifteen (15) years with an interest rate of 2.4%. 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 FY 2017 are estimated at $350,000 and therefore, this amount has been included in the FY 2017 Capital Projects Expenditure budget. Reimbursements from the loan proceeds will provide a 100% offset of this expenditure.

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 2017 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 2017 budget.

The total FY 2017 General Fund appropriation for Capital Projects is $2,262,600. The total FY 2017 General Fund appropriation for Debt Service is $365,855.

Storm Water Utility Fund

Storm Water Utility Funds revenue have increased to $227,742 in FY 2017 as compared to $179,600 in FY 2016. This increase is due to additional land mass acquired as a result of annexation.

The City will continue to address storm water maintenance issues throughout the City and implement the City's Storm Water Management Plan as required by the Georgia Environmental Protection Division.

Funding in the amount of $76,051 has been included in this FY 2017 Storm Water budget to address a long standing and persistent storm water drainage issue near East Ponce de Leon and Mell Avenue.

Sanitation Enterprise Fund

The Sanitation Enterprise Fund continues to perform adequately. Expenditures and revenues for FY 2017 are projected at $190,000. The contract with Waste Management provides for an annual increase commensurate with the CPI. The CPI for 2016 has been less than 1%. I do not anticipate a request for an increase in our contract amount in 2017. Therefore, I am not recommending an increase in the sanitation fee for FY 2017.

Grant Funds

The City of Clarkston will receive funding from three (3) grant sources during the FY 2017 budget year. The City will receive $75,921 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 2017.

The City will also receive a grant award of $50,000 from the DeKalb County Board of Health, "Minority Youth Violence Prevention" program in FY 2017. The purpose of this grant will be to develop intervention strategies programs for minority youth, (primarily males) between the ages of 10 and 18.

The City of Clarkston was awarded a $50,000 Roadside Enhancement and Beatification grant from the Georgia Department of Transportation. This $50,000 grant will be utilized to Install landscaping and provide for construction of a gateway monument on the I-285 and Church Street exit ramp.

Community Development Projects

The City of Clarkston believes that it is important to support programs and projects that enhance the quality of life for all residents. Therefore in FY 2017, this budget appropriates $62,500 to support the following Community Development Projects:

- Community Ambassador Program - $5,000
- Public Arts Programs - $10,000
- Clarkston Community Festival - $2,000
- Sagal Radio - $7,000
- Clarkston Speaks Survey Project - $5,000
- Clarkston Community Center - $20,000
- Clarkston Special Events - $12,000
- Allocated for Future Appropriation - $3,000

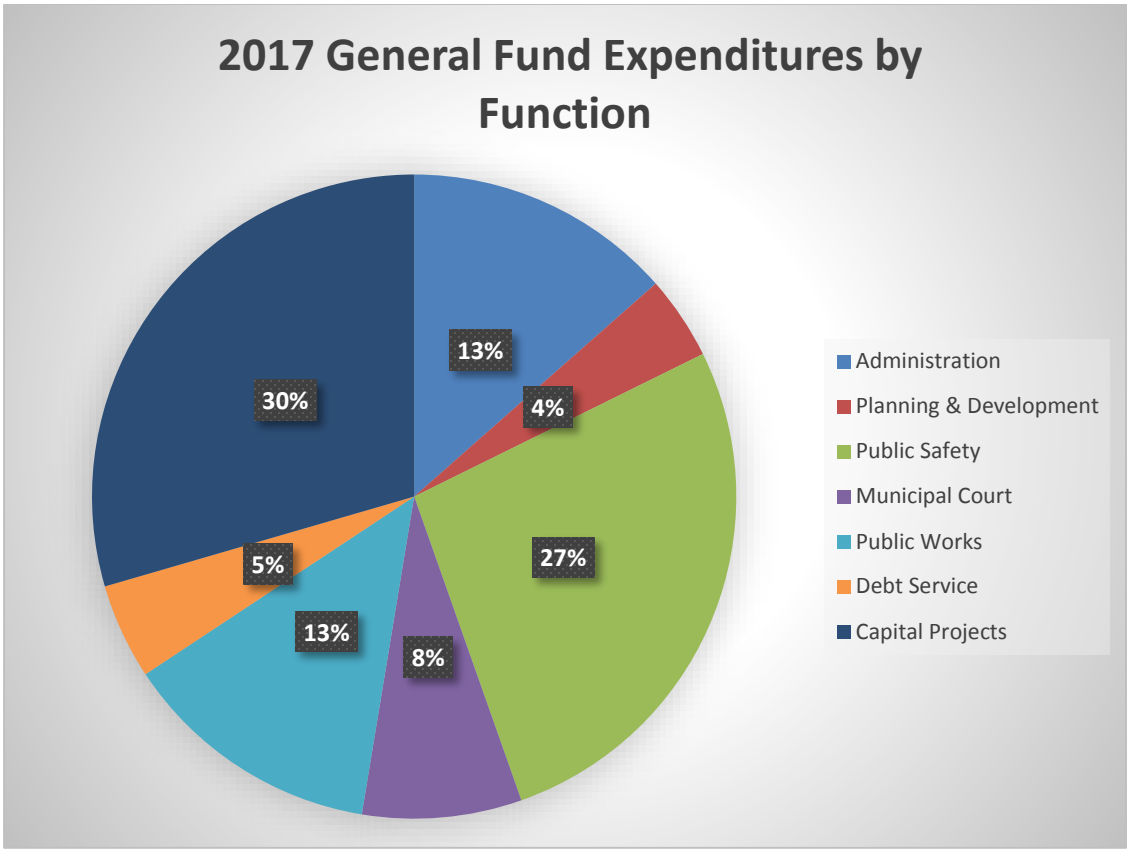
Expenditures Summary

The total proposed FY 2017 Expenditure Budget for all funds is $8,377,666 which represents an increase of $2,620,706 as compared to $5,756,960 in FY 2016.

The proposed FY 2017 General Fund operating budget of $7,673,107 represents a $2,564,197 increase as compared to the FY 2016 amount of $5,556,797. In addition to the General Fund operating budget, a

Capital Projects budget, a Matching Grants Fund budget and a Community Development Projects budget have been included in this budget document.

As depicted in the chart below, the largest expenditure categories by percentage are; Capital Projects at 30% and Public Safety at 27% of the total expenditure budget. At over 57% of the overall budget, these figures demonstrate the City's commitment to Public Safety and improvement of our assets and infrastructure. Administrative costs as a percentage of expenditures has decreased from 18% in FY 2016 to 13% in FY 2017. Debt service costs remain manageable at 5% of total FY 2017 expenditures.



Revenues Summary

The proposed FY 2017 Total Revenue - All Funds estimate of $8,377,606 represents an increase of $2,541,096 or 44% as compared to $5,836,510 in FY 2016. The proposed General Fund revenue estimate for FY 2017 is $7,673,107 versus $5,116,310 in FY 2016. This is an increase of $2,556,797 or 50% in FY 2017 versus FY 2016.

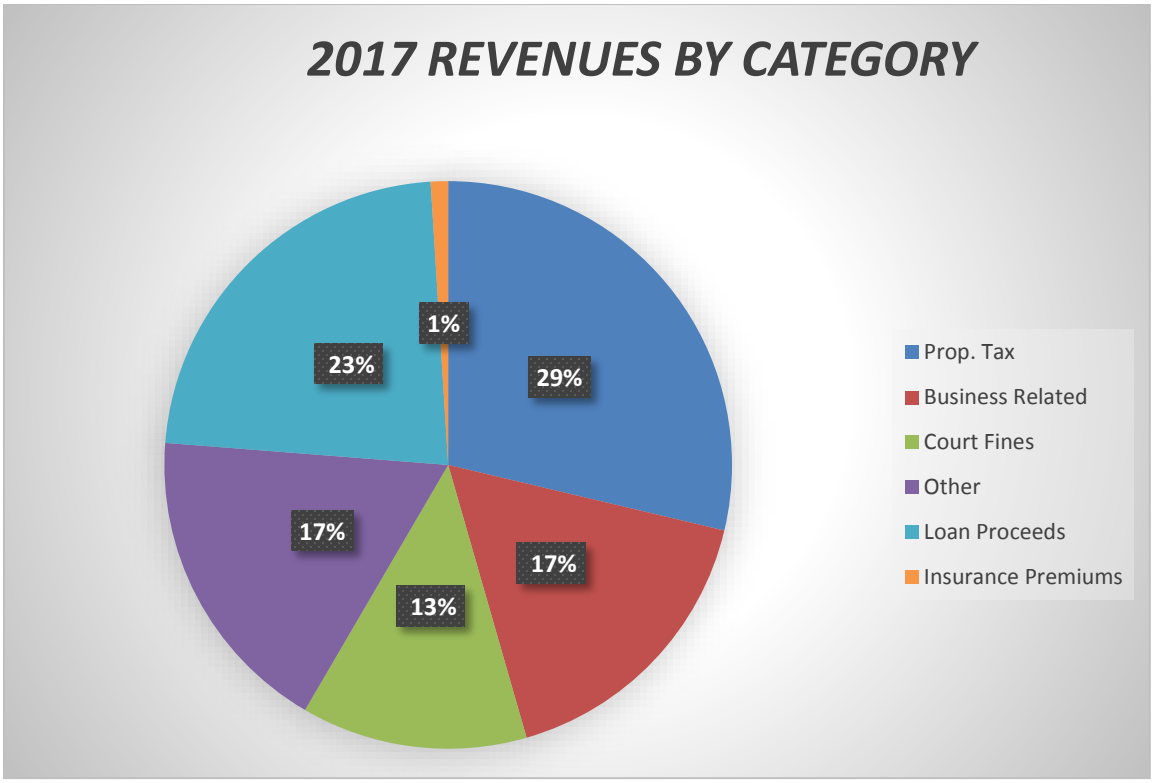
The City continues to benefit from the effects of our successful annexation efforts. Increases in several revenue categories have contributed to the higher revenue numbers. Additionally, these revenue estimates also include the proceeds from all capital leases and debt issuances totaling $1,957,500 which must be shown as revenue in the year in which they are received.

As depicted by the chart below, the largest revenue categories by percentage are; Real Property Taxes at 29% and Proceeds from Capital Leases and Debt Issuance at 23% of total budget. Municipal Court Fines continue to be a significant revenue source at 13%, however this revenue category has continued

to decline as a pro-rata share of the general fund budget. Municipal Court represented 26% of the total general fund budget in FY 2015.

Additionally, significant increases in all business activity revenue categories have been realized, primarily as a result of acquiring new businesses and commercial properties through annexation as well as improved collection efficiencies. Revenue estimates for business activity related line items have increased from representing only 2.8% of total revenue estimates in FY 2014, to 17% of total revenue estimates for FY 2017.

Strategies such as annexation, business development and the successful pursuit of grant funding, in conjunction with an overall increase in the tax digest, have allowed the City to grow and diversify our revenue sources.



Adoption Process

The proposed FY 2017 Budget will be transmitted to the Mayor and Council on November 10, 2016. 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 7:30 pm on November 29, 2016 during the City Council Special Called Meeting. A budget ordinance will be prepared and presented for consideration and adoption at the City of Clarkston Council meeting on December 6, 2016.

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

BUDGET SUMMARY

As of October 31. 2016	2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
REVENUES						
General Fund	**3,941,424**	**5,116,310**	**4,315,817**	**84.4%**	**5,391,188**	**7,673,107**
Federal Seizures Fund	41,736	145,300	22,061	15.2%	85,000	60,000
City Seizures Fund	-	1,300	650,000	50000.0%	650,050	50
Grants Fund	153,789	164,000	45,007	27.4%	115,648	175,921
HOST Fund	53,762	45,000	27,109	60.2%	45,000	50,000
Stormwater Fund	180,226	179,600	150,301	83.7%	227,742	227,742
Sanitation Fund	151,375	185,000	153,457	82.9%	189,015	190,786
Total Revenue - All Funds	**4,522,312**	**5,836,510**	**5,363,752**	**91.9%**	**6,703,643**	**8,377,606**
EXPENDITURES						
Administration	1,328,261	924,204	753,774	81.6%	914,192	974,647
Buildings and Grounds	106,420	92,400	98,220	106.3%	128,981	133,100
Planning and Development	276,964	289,600	238,920	82.5%	307,284	319,913
Community Action Projects	38,900	31,000	29,640	95.6%	28,200	62,500
Muncipal Court	521,945	571,212	478,272	83.7%	595,921	614,053
Police	1,285,166	1,794,275	1,438,125	80.2%	1,781,008	2,066,419
Public Works	510,410	659,178	583,804	88.6%	711,450	773,041
Parks	87,834	90,700	82,749	91.2%	90,552	102,400
Debt Service	141,554	191,141	122,834	64.3%	145,800	365,855
Capital Projects Fund	484,293	479,600	368,520	76.8%	475,869	2,261,179
Total General Fund Expenditures	**4,781,746**	**5,123,310**	**4,194,857**	**81.9%**	**5,179,257**	**7,673,107**
Federal Seizures Fund	84,318	60,000	89,087	148.5%	85,000	60,000
City Seizures Fund	48	50	643,249	1286497.0%	650,050	50
Grants Fund	88,450	164,000	108,368	66.1%	115,648	175,921
HOST Fund	45,624	45,000	45,000	100.0%	45,000	50,000
Stormwater Fund	31,527	179,600	63,564	35.4%	227,742	227,742
Sanitation Fund	171,910	185,000	140,920	76.2%	189,015	190,786
Total Expenditures - ALL FUNDS	**5,203,623**	**5,756,960**	**5,285,044**	**91.8%**	**6,491,712**	**8,377,606**
General Fund Reserve / (Deficit)					211,931	0
Total All Funds Reserve / (Deficit)					211,931	0

General Fund Budget Allocation by Function	**2016 Final Projected**	**2017 Budget**	**% of 2016 Projected**	**% of 2017 Budget**
Administration	942,392	1,037,147	18.2%	13.5%
Planning & Development	307,284	319,913	5.9%	4.2%
Public Safety	1,781,008	2,066,419	34.4%	26.9%
Municipal Court	595,921	614,053	11.5%	8.0%
Public Works	930,983	1,008,541	18.0%	13.1%
Debt Service	145,800	365,855	2.8%	4.8%
Capital Projects	475,869	2,261,179	9.2%	29.5%
	5,179,257	7,673,107	100.0%	100.0%

EXPENDITURE As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500							
Council Salaries	511100	21,000	21,000	20,417	97.2%	21,000	21,000
Council/FICA	512200	1,302	1,302	1,266	97.2%	1,310	1,302
Council Medicare	512200	305	305	296	97.1%	304	305
Council Health Insurance	512100	-	-	-		-	49,776
Council Retirement	512400	-	-	-		-	3,360
Council/Travel	523500	3,988	6,000	5,740	95.7%	6,000	8,000
Council/Education/Training	523700	6,112	6,000	7,575	126.3%	8,000	8,000
Mayor/ Salary	511100	6,500	6,500	6,500	100.0%	6,500	6,500
Mayor/FICA	512200	403	403	403	100.0%	403	403
Mayor/Medicare	512300	94	95	94	99.2%	95	95
Mayor Health Insurance	512100	-	-	-		-	8,316
Mayor Retirement	512400	-	-	-		-	1,040
Mayor/Travel	523500	1,583	3,000	1,778	59.3%	2,000	3,000
Mayor Education/Training	523510	1,520	1,000	2,010	201.0%	2,100	1,500
Gen Adm/Salaries	511100	334,155	386,746	320,381	82.8%	398,000	403,087
Gen Adm/Group Ins	512100	285,415	92,736	79,069	85.3%	87,000	32,244
Gen Adm/FICA	512200	18,684	21,217	17,992	84.8%	23,500	22,230
Gen Adm/Medicare	512300	4,746	5,608	4,440	79.2%	5,590	5,845
Gen Adm/Retirement	512400	175,083	56,701	51,710	91.2%	56,500	88,494
Gen Adm/Unemploy	512600	4,950	-	-		-	-
Gen Adm/Work Comp	512700	71,051	1,934	1,980	102.4%	1,700	2,015
Tax Billing/Coll Svc	521100	3,666	3,000	-	0.0%	5,000	5,000
Gen Adm-Board Elections	521110	3,547	5,000	-	0.0%	5,000	5,000
City Auditor	521200	35,250	24,000	20,000	83.3%	28,000	30,000
City Attorney	521210	62,233	40,000	53,051	132.6%	70,000	70,000
Gen Adm/Professional	521215	58,549	10,000	9,378	93.8%	12,000	30,000
Computer/Hard& Soft	521300	31,969	37,040	30,846	0.0%	38,290	39,440
Gen Adm/-Repairs/Maint	522200	2,463	2,000	-	0.0%	-	2,000
Equip/Rental/Lease	522320	7,158	7,440	3,932	52.8%	4,800	4,800
Prop/Liability Ins	523100	68,847	100,000	40,861	40.9%	42,000	41,000
Communications	523200	5,552	2,800	1,108	39.6%	2,800	2,800
Postage	523210	1,415	2,400	1,485	61.9%	2,400	2,400
Advertising	523300	3,086	3,800	2,354	61.9%	3,500	3,800
Printing Service	523400	15,825	16,700	11,941	71.5%	15,000	16,700
Travel	523500	3,358	5,800	3,342	57.6%	5,000	5,800
Dues & Fees	523600	19,703	18,432	19,195	104.1%	20,000	20,150
Education	523700	3,800	4,745	2,647	55.8%	2,500	4,745
Other Services	523910	3,716	5,000	4,842	96.8%	6,500	6,000
Bank/Finance Chgs	523920	4,422	5,000	6,161	123.2%	9,000	9,000
General Supplies	531100	5,573	5,000	4,423	88.5%	6,500	6,000
Special Events	531120	14,011	12,000	7,686	64.1%	12,000	-
Books & Periodcals	531400	-	400	-	0.0%	300	400
Small Equipment	531600	3,356	2,000	2,078	0.0%	3,000	2,000
Uniform	531700	745	600	-	0.0%	600	600
Other Supplies	531710	-	500	-	0.0%	-	500
Furniture and Fixtures	542300	-	-	-	#DIV/0!	-	-
Computer Equipment	542400	12,121	-	6,793	0.0%	-	-
Beverage Tax Payment	571000	-	-	-	#DIV/0!	-	-
General Fund Match-Last Mile Connectivity	573030	18,000	-	-	0.0%	-	-
General Fund LCI Matching Funds	573035	3,003	-	-	0.0%	-	-
TOTALS		**1,328,261**	**924,204**	**753,774**	**81.6%**	**914,192**	**974,647**

EXPENDITURE As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
POLICE DEPARTMENT - 30-3200							
Salaries	511100	931,986	1,094,482	848,016	77.5%	1,067,246	1,204,419
Temporary Emp	511200	1,925	2,600	950	36.5%	2,000	3,900
Overtime	511300	13,100	12,000	10,337	86.1%	12,000	12,750
DEA Task Force Overtime	511310	21,368	18,000	13,190	73.3%	18,000	18,000
Health Insurance	512100	-	174,672	136,124	77.9%	153,333	171,096
FICA Contributions	512200	60,334	72,979	52,147	71.5%	65,512	76,822
Medicare Contributions	512300	14,110	16,807	12,196	72.6%	15,322	17,706
Retirement Contribution	512400	-	95,581	84,628	88.5%	91,604	197,627
Tuition Reimbursement	512500	1,000	4,000	1,000	25.0%	4,000	4,000
Unemployment Ins	512600	-	-	-		-	-
Workers Compensation Insurance - GMA	512700	-	67,469	65,745	97.4%	64,000	74,110
Uniforms-Protective Gear	512905	-	4,800	4,445	92.6%	5,000	5,800
Uniforms	512910	-	10,800	10,258	95.0%	14,000	15,000
Professional Services	521220	-	2,760	1,925	69.7%	9,600	2,760
Police Admin IT Fee	521300	64,235	54,000	44,359	82.1%	53,425	56,004
Repairs/Maint	522200	7,518	8,500	5,481	64.5%	8,000	8,500
Vehicle Repairs/Maint	522210	46,017	30,000	27,698	92.3%	36,000	30,000
Equip/Rental-Lease	522320	5,485	4,800	3,686	76.8%	4,800	4,800
Liability Insurance -GIRMA	523100	-	-	53,426		54,000	54,000
Communications	523200	10,246	11,280	7,000	62.1%	9,150	11,280
Postage	523210	500	250	391	156.4%	250	250
Advertising	523300	25	100	297	296.6%	200	200
Prinitng	523400	4,078	3,000	2,359	78.6%	3,000	3,000
Travel	523500	3,210	4,000	2,286	57.2%	3,800	4,000
Dues & Fees	523600	7,642	10,995	8,353	76.0%	10,995	10,995
Education/Training	523700	3,375	3,000	1,897	63.2%	3,000	10,000
Other Expense	523910	1,944	2,000	1,557	77.8%	2,000	2,000
Office Supplies	531100	24,796	2,000	1,724	86.2%	1,500	2,000
Investigative Supplies - CID	531130	-	2,000	975	48.7%	2,000	2,000
Community Relations Supplies	531140	-	-	1,179		-	-
Gas, Oil & Diesel	531270	61,875	78,000	30,911	39.6%	50,000	60,000
Books & Periodicals	531400	395	400	614	153.6%	300	400
Small Equipment	531600	-	3,000	2,973	99.1%	4,000	3,000
Capital Equipment-Police Vehicles	542200	-	-	-		12,971	-
Totals		**1,285,166**	**1,794,275**	**1,438,125**	80.2%	**1,781,008**	**2,066,419**

EXPENDITURE As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
MUNCIPAL COURT - 20-2650							
Salaries	511100	180,414	185,150	161,538	87.2%	202,294	195,075
Part Time Salaries	511200	285	-	-		-	-
Overtime	511300	2,961	3,000	4,413	147.1%	4,800	4,000
Health Insurance	512100	-	30,540	31,966	104.7%	35,014	35,832
FICA Contributions	512200	10,454	11,665	9,335	80.0%	11,805	12,343
Medicare Contributions	512300	2,445	2,728	2,183	80.0%	2,840	2,887
Retirement Contribution	512400	-	15,993	14,454	90.4%	15,768	31,852
Tuition Reimbursement	512500	-	-	-		-	-
Unemployment Ins	512600	-				-	-
Workers Compensation Insurance - GMA	512700	-	941	708	75.2%	900	995
Uniforms	512910	-		3,705		2,800	1,000
City Judge	521200	24,000	24,000	20,000	83.3%	24,000	24,000
City Solicitor	521210	12,000	12,000	10,000	83.3%	12,000	12,000
Public Defender	521215	9,600	9,600	8,000	83.3%	9,600	9,600
Professional Services	521220	-	-	-		1,000	3,000
Information Technology Services	521300	43,702	45,420	75,238	165.6%	80,000	52,344
Liability Insurance -GIRMA	523100	-	-			-	-
Communications	523200	1,014	1,980	1,385	69.9%	1,950	1,980
Postage	523210	-	-	-		-	-
Advertising	523300	-	-	-		-	-
Prinitng	523400	753	1,000	1,234	123.4%	2,000	2,000
Travel	523500	4,565	3,000	2,623	87.4%	3,300	4,000
Dues & Fees	523600	307	320	200	62.5%	300	320
Education/Training	523700	2,118	1,875	2,233	119.1%	2,500	2,925
Other Expense	523910	-	300	1,165	388.3%	750	300
Office Supplies	531100	11,172	2,900	3,127	107.8%	2,900	2,000
Books & Periodicals	531400	-	400	-	0.0%	-	400
Small Equipment	531600	-	1,000	375	37.5%	1,000	1,000
A & B Fund	571000	35,079	35,000	20,654	59.0%	29,800	35,000
Training Fund	571010	63,470	63,000	37,801	60.0%	54,000	63,000
Crime Victim Emer Fund	571020	32,547	33,000	18,948	57.4%	26,700	33,000
Crime Victim DUI Fund	571030	442	600	181	30.2%	400	600
Brain & Spinal Inj Fund	571040	1,404	1,600	416	26.0%	600	1,600
Indigent Defense Fund	571060	66,923	66,000	39,858	60.4%	56,900	66,000
Crime Lab Fee	571070	400	600	175	29.2%	400	600
County Drug Treatment	571080	6,854	8,200	1,405	17.1%	2,500	5,000
Drivers Ed/Tng	571090	9,038	9,400	4,952	52.7%	7,100	9,400
Totals		**521,945**	**571,212**	**478,272**	**83.7%**	**595,921**	**614,053**

EXPENDITURE As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
PUBLIC WORKS - 40-4000							
Salaries-Full time	511100	279,609	317,236	268,528	84.6%	332,612	341,058
Salaries - Part time	511200	120	15,600	480	3.1%	480	10,140
Overtime	511300	9,914	9,600	15,865	165.3%	21,000	9,600
Health Insurance	512100	-	67,932	51,625	76.0%	56,972	61,704
FICA Contributions	512200	17,715	21,231	17,471	82.3%	22,824	22,369
Medicare Contributions	512300	4,143	4,965	4,086	82.3%	5,213	5,232
Retirement Contribution	512400	-	27,781	25,108	90.4%	27,460	56,105
Tuition Reimbursement	512500	-	-	-		-	6,000
Unemployment Ins	512600	-	-	-		-	-
Worker's Compensation	512700	-	29,883	33,778	113.0%	34,653	31,863
Uniform Rental	512910	4,348	5,900	4,082	69.2%	5,317	5,900
Professional Services	521215	44,492	5,000	33,148	663.0%	36,992	36,000
Computer Information Technology Support	521300	9,561	8,900	8,207	92.2%	9,250	6,000
Landfill	522115	4,730	5,000	5,214	104.3%	5,000	6,000
ROW Grass Cutting	522140	34,320	28,000	29,373	104.9%	33,900	31,320
Repairs/Maintenance	522200	3,663	3,000	3,686	122.9%	4,784	5,000
Vehicle/Repairs/Maint	522210	6,932	8,200	7,685	93.7%	9,700	16,000
Equipment/Rental	522320	3,932	3,000	5,450	181.7%	11,251	12,600
Liability Insurance - GIRMA	523100	-	-	6,038		6,038	6,100
Communication	523200	3,989	4,000	1,976	49.4%	3,250	4,000
Travel	523500	1,223	2,000	219	11.0%	2,000	2,000
Membership Dues and Fees	523600	179	200	329	164.5%	329	400
Education and Training	523700	445	2,750	844	30.7%	2,750	2,750
Other	523910	595	800	477	59.7%	800	800
General Supplies	531100	2,939	3,200	2,906	90.8%	3,875	4,000
Electricity	531230	57,125	62,400	44,678	71.6%	56,000	68,600
Gas, Oil & Diesel	531270	17,909	20,000	10,392	52.0%	16,000	18,000
Small Equipment	531600	2,525	2,600	2,157	83.0%	3,000	3,500
TOTALS		**510,410**	**659,178**	**583,804**	**88.6%**	**711,450**	**773,041**

EXPENDITURE							
As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
BUILDINGS/GROUNDS - 15-1565							
Professional Svcs	521215	3,479	4,000	19,372	484.3%	30,372	28,000
Pest Control	522145	1,284	1,250	1,258	100.6%	1,250	1,250
Repairs	522200	21,538	15,000	13,851	92.3%	21,000	15,000
GIRMA Liability Insurance	523100	-	-	4,053		4,053	4,100
Communications	523200	39,015	35,000	26,916	76.9%	33,224	35,000
Dues and Fees	523600	200	250	200	80.0%	200	250
Other	523910	3,100	3,100	2,650	85.5%	2,922	3,500
General Supplies	531100	11,292	11,000	11,591	105.4%	13,000	13,000
Water/Sewer	531210	5,311	4,000	3,733	93.3%	4,988	6,000
Natural Gas	531220	6,212	6,300	4,857	77.1%	6,300	6,500
Electricity	531230	11,187	12,500	9,740	77.9%	11,672	13,000
Small Equipment	531600	3,802	-	-		-	2,500
Site Improvements	541200	-	-	-		-	-
Capital-Garage Door Public Works	542300	-	-	-		-	5,000
Capital Equipment	54XXX	-	-	-		-	-
TOTALS		**106,420**	**92,400**	**98,220**	**106.3%**	**128,981**	**133,100**

EXPENDITURE As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
PARKS 60-6200							
Professional Services - Friendship Fore	521215	6,050	-	700		2,000	6,000
Pool Management	522150	44,377	45,000	41,133	91%	45,000	45,000
Repairs/Maintenance	522200	5,101	8,500	11,014	130%	11,452	10,000
Vehicle/Repairs/Maint	522210	-	-	-	0%	-	-
Communication	523200	846	900	557	62%	700	700
Other	523910	3,387	4,500	1,916	43%	500	2,000
General Supplies	531100	8,316	8,000	8,549	107%	9,000	9,500
Water/Sewer	531210	5,219	6,200	7,364	119%	6,200	6,200
Electricity	531230	11,981	15,000	9,023	60%	12,700	14,000
Gas, Oil & Diesel	531270	-	-	-	0%	-	-
Small Equipment	531600	2,558	2,600	2,494	96%	3,000	3,000
Capital-Shed for Milam Park	541200	-	-		100%	-	6,000
TOTALS		**87,834**	**90,700**	**82,749**	**91%**	**90,552**	**102,400**

EXPENDITURE As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
PLANNING AND DEVELOPMENT - 74-7400							
Zoning & Review Board Stipends	70-511100	3,948	3,600	-	0.0%	3,600	3,600
Zoning & Review Board FICA	70-512200	268	223	-	0.0%	223	222
Zoning & Review Board Medicare	70-512300	63	52	-	0.0%	52	54
Zoning & Review Board Training	70-523700	-	1,500	-	0.0%	1,500	1,500
Salaries-Reg F/T	74-511100	59,361	69,060	51,840	75.1%	85,148	125,996
Part-Time Salaries	74-511200	2,656	-	-		-	-
Overtime	74-511300	-	-	-		-	-
Health Insurance	74-512100	-	8,268	4,598		6,186	14,844
FICA Contributions	74-512200	3,845	4,282	3,214	75.1%	5,237	7,812
Medicare Contributions	74-512300	899	1,001	752	75.1%	1,230	1,827
Retirement Contribution	74-512400	-	5,870	5,305		5,858	20,159
Unemployment Ins	74-512600	-	-	-	0.0%	-	-
Workers Compensation	74-512700	-	1,844	1,438		1,600	3,364
Uniforms	74-512910	-	-	-		-	700
Professional Services	74-521215	191,633	167,500	147,322	88.0%	167,500	106,960
Building Inspections/Permitting	74-521220	7,713	20,000	20,137	100.7%	20,000	20,000
Computer and Software Services	74-521300	-	-	-		-	2,075
Vehicle Repair & Maintenance	74-522210	22	300	1,115		300	300
Communication	74-522210	1,505	1,200	130	10.8%	1,600	2,400
Other Expense-Advertising	74-523300	290	500	104		390	500
Printing Service	74-523400	614	600	-	0.0%	600	600
Travel	74-523500	1,660	1,500	-	0.0%	1,500	1,500
Dues and Fees	74-523600	904	300	355	118.3%	225	500
Education/Tng	74-523700	475	1,500	-	0.0%	1,500	1,500
General Supplies	74-531100	227	500	592	118.4%	500	500
Gasoline & Fuel	74-531270	-	-	-	0.0%	-	2,000
Small Equipment	74-531600	881	-	2,017		2,535	1,000
TOTALS PLANNING & ZONING		**276,964**	**289,600**	**238,920**	**82.5%**	**307,284**	**319,913**

EXPENDITURE As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
COMMUNITY ACTION PROJECTS 10-7600							
Clarkston Speaks-GA Tech Survey	521215	-	-	-		-	5,000
Clarkston Special Events	531120	-	-	-		-	12,000
Clarkston Community Center	573010	20,200	20,000	22,640	113.2%	21,200	20,000
Sagal Radio	573020	7,000	7,000	7,000	100.0%	7,000	7,000
Clarkston Community Festival	573040	3,553	4,000	-	0.0%	-	2,000
Community Ambassador Program							3,500
Public Arts Program			-	-		-	10,000
Contingency Fund Community Action							3,000
Community Action Projects-Citizen Budgeting	573050	8,147	-	-		-	-
TOTAL COMMUNITY ACTION PROJECTS		**38,900**	**31,000**	**29,640**	95.6%	**28,200**	**62,500**

EXPENDITURE As of October 31, 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
DEBT SERVICE							
Debt Service-Principal-City Hall	581200	40,010	41,314	41,314	100%	41,500	42,661
Debt Service-Principal-Public Works	581210	68,229	69,577	52,054	75%	70,000	70,950
Debt Service-Principal-Ford Motor Credit	581200	6,037	6,426	6,426	100%	6,500	6,841
Debt Service-Interest- Ford Motor Credit			856	856	100%	900	441
Debt Service-Principal-Caterpillar Lease	581200		27,249	1,939	7%		-
Debt Service-Interest-Caterpillar Lease			4,172	459	11%	-	-
New Lease - Two Public Works Trucks							5,000
Police Body Cameras							24,000
Friendship Forest Redevelopment							186,225
Debt Service-Interest- Capital Leases-GMA	582200	24,204	20,307	19,786	97%	20,500	17,587
Debt Service Interest Accrual-GTIB Loan	582300	3,075	15,240			-	-
Debt Service-Other Interest Expense-TAN	582300		6,000			6,400	12,150
TOTALS		**141,554**	**191,141**	**122,834**	**64%**	**145,800**	**365,855**

EXPENDITURE As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND Capital Projects							
Five New Police Vehicles (Capital Lease)	542200	12,717					94,000
Two Public Works Vehicles	542200						57,400
Police Body Cameras							106,100
Friendship Forest Nature Redevelopment							1,350,000
ID Card Printer for Permits				6,793		6,793	-
City Hall Annex Parking Lot Expansion				15,475		15,475	-
Church Street Beautification Trees Project				27,750		27,750	-
Milam Park Pavillions-Rework Electrical			15,000				15,000
Public Works - Lawn Mower		8,173	8,600	8,323		8,323	8,600
Public Works - Leaf Vacuum		13,290		-			-
Public Works - Kubota Tractor		22,740		-			-
Bldgs/Grounds-HVAC Units City Hall							21,000
East Ponce Sidewalks Phase 2-Smith St to Cobble Mill							86,579
East Ponce Sidewalks Phase 1A-Montreal to Smith St			81,000	70,502	87%	70,502	-
East Ponce Sidewalk Phase 3-Market St to Montreal							67,500
GDOT Streetscape Project		427,373	350,000	239,677	68%	343,826	350,000
Trees Atlanta Installation							9,000
I-285 Gateway Monument Sign							88,000
Gateway Project - I-285 Interchange			25,000			3,200	8,000
TOTALS		**484,293**	**479,600**	**368,520**	**77%**	**475,869**	**2,261,179**

EXPENDITURE As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 2 - FEDERAL SEIZURE - Expenditures							
Professional	521200	-	-	-	0.0%		
Repairs/Maintenance	522200	3,974	5,000	875	17.5%	6,892	
Vehicle Repairs	522210	-	-	-		-	
Communications	523200	1,030	1,030	-	0.0%	1,030	
Printing	523400	-	-	-		-	
Travel	523500	-	1,390	2,181	156.9%	-	
Due & Fees	523600	-	-	-		-	
Education	523700	1,390	-	-		1,390	
Other Expense	523910	5,933	2,500	3,826	0.0%	2,500	
General Supplies	531100	3,606	3,800	-	0.0%	3,800	
Small Equipment	531600	2,599	6,456	1,130		2,600	
Vehicles	542200	-	-	22,474			
Computers	542500	9,921	-	18,776	0.0%	9,921	
Vehicle Lease Payments-Principal	581200	51,711	35,968	35,968	100.0%	52,712	54,000
Vehicle Lease Payments-Interest	582200	4,154	3,856	3,856		4,155	6,000
TOTALS		**84,318**	**60,000**	**89,087**	**148.5%**	**85,000**	**60,000**

EXPENDITURE As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 2 - CITY SEIZURE - Expenditures							
Repairs/Maintenance	522200	0.00	-	3,613		3,613	-
Vehicle Repairs	522210	0.00	-	-	0.0%	-	-
Communications	523200	0.00	-	-		-	-
Printing	523400	0.00	-	-	0.0%	-	-
Travel	523500	0.00	-	-	0.0%	-	-
Education	523700	0.00	-	-	0.0%	-	-
Other Expense	523910	48.00	50.00	404	808.0%	500	50
Furniture & Fixtures	524230	0.00	-	-	0.0%	-	-
General Supplies	531100	0.00	-	-	0.0%	-	-
Computers	542400	0.00	-	34,482	0.0%	41,187	-
Other Capital Equip	542500	0.00	-	-	0.0%	-	-
Seizure Distributions to Other Agencies	571000			604,750		604,750	-
TOTALS		**48.00**	**50.00**	**643,249**	**1286497.0%**	**650,050**	**50**

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							
As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 3 - SPECIAL REVENUE - MULTIPLE GRANT FUND - Expenditures							
Livable Centers Initiative (LCI) 10 Yr. Update	573015	12,011	-	-		-	-
LMIG-Partial Funding E.Ponce Sidewalk Phase 2	573030	-	**64,000**	64,148	100.2%	64,148	75,921
Gateway @ I-285 Landscaping		-	**50,000**			-	50,000
Milam Pool-Clear old grant from books		512	-			-	-
Board of Health-Community Relations	511100	3,018	**50,000**	43,507	87.0%	50,000	50,000
Bicycle Safety Grant	573030	71,520	-	-		-	-
Employee Wellness Program	573030	1,389	-	713		1,500	-
TOTALS		**88,450**	**164,000**	**108,368**	66.1%	**115,648**	**175,921**

Grant Revenues reimburse grant expenditures only. Expenditures matches revenue

Grant Expenditures funded by Grant Revenue

EXPENDITURE							
As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 4 - Enterprise Fund - Storm Water - Expenditures 500-							
Storm Water Salaries	511100	-	-	-			
Storm Water FICA Contributions	512200	-	-	-			
Storm Water Medicare Contributions	512300	-	-	-			
Storm Water - Professional Svcs	521200	16,811	**40,000**	21,482	53.7%	40,000	43,300
Storm Water - Rep/Maint	521200	2,109	**40,000**	10,266	25.7%	20,000	25,000
Storm Water - Veh Maint/Rep	522200	1,522	**3,000**	3,152	105.1%	5,000	3,500
Storm Water- Equipment Lease/Rental	522320	837	**3,000**	17,061	568.7%	23,840	23,840
Storm Water -Communications	523200	-	-	-		-	-
Storm Water - Dues/Fees-Community View	523600	9,501	**9,600**	9,670		9,600	9,600
Storm Water - General Supplies	531100	747	**2,000**	1,935	96.7%	2,000	3,000
Storm Water - Water Gas, Oil & Diesel	531270		**2,000**	-	0.0%	-	2,000
Storm Water-Vehicles	542200		-	-	0.0%	-	-
Storm Water - Transfer to General Fund Payable			**80,000**	-	0.0%	121,451	41,451
Storm Water- Capital Outlay-Mell Ave Drainage	542500			-		5,851	76,051
TOTAL		**31,527**	**179,600**	**63,564**	**35.4%**	**227,742**	**227,742**

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							
As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND -6 -SANITATION ENTERPRISE FUND -							
Waste Management Fees	522110	171,910	**185,000**	140,920	76.2%	189,015	190,786
Sanitation Bank Charge	523920		-	-			
TOTALS		**171,910**	**185,000**	**140,920**	**76.2%**	**189,015**	**190,786**

EXPENSE							
As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND -330 -HOST REVENUE FUND -							
HOST Expenditures-EPDL Sidewalks-Phase 1A	541XXX	45,624	**45,000**	45,000	100.0%	45,000	-
HOST Expenditures-EPDL Sidewalks-Phase 2							50,000
TOTALS		**45,624**	**45,000**	**45,000**	**100.0%**	**45,000**	**50,000**

REVENUES As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 1 -GENERAL FUND - Revenue							
Public Utility R/E Tax - Current	311110	159,691	150,000	216,357	144%	215,000	215,000
Other Real Prop Tax	311190	1,183,013	1,879,782	1,232,997	66%	1,900,000	2,428,572
Real Property Tax - Prior	311200	28,040	50,000	136,140	272%	60,000	60,000
Public Utility R/E Tax - Prior	311210	4,395	-	2,342		-	-
Motor Vehicle Tax - Curr	311310	88,155	85,000	70,003	82%	84,003	90,000
Intangible Tax (Reg/Rec)	311340	28,046	42,000	8,764	21%	42,000	42,000
Railroad Equip Tx-Curr	311350	1,326	800	810	101%	800	800
Personal Prop Tax-Curr	311390	34,205	32,000	27,263	85%	40,000	40,430
Personal Prop Tax-Prior	311400	811	1,500	1,149	77%	1,500	1,500
Real Estate Transfer Tax	311600	4,743	14,000	3,239	23%	14,000	14,000
Franchise Taxes-Electric	311710	183,884	200,000	227,578	114%	200,000	200,000
Franshise Taxes-Gas	311730	15,916	21,889	15,447	71%	20,596	21,889
Franchise Taxes-Cable/T	311750	46,969	50,000	17,392	35%	50,000	50,000
Franchise Taxes-Teleph	311760	5,075	6,142	2,020	33%	2,694	6,142
Alcoholic Bev Excise Tax	314200	88,301	100,000	77,758	78%	100,000	100,000
Local Option Mix Dr Tax	314300	8,414	11,000	10,525	96%	11,000	11,000
Business/Occupational Tax	316100	28,378	160,055	159,183	99%	185,000	185,000
Insurance Premium Tax	316200	407,639	485,207	725,252	149%	725,252	730,000
Penalties/Interest-Real Tax	319110	4,271	2,100	5,542	264%	4,000	4,000
Penalties/Interest-Occupation Tax	319400	-	-	1,396		2,000	1,500
Alcoholic Investigation Fee	321105	1,200	3,600	6,203	172%	6,203	6,000
Retail Beer License	321110	3,000	5,500	8,000	145%	8,000	8,000
Retail Beer License/Drink	321115	4,500	4,250	4,583	108%	4,583	4,250
Retail Wine License	321120	3,000	5,500	8,750	159%	8,750	8,750
Retail Wine License/Drink	321125	4,500	4,250	4,583	108%	4,583	4,250
Retail Liquor License	321130	5,341	5,000	12,500	250%	12,500	12,500
Retail Liquor License/Drink	321135	20,009	16,708	21,492	129%	21,500	20,000
Work Permit & ID Card-Alcohol	321150	2,604	3,800	6,163	162%	7,395	6,000
Work Permiit & ID Card-Entertainme	321151	-	66,000	45,168	68%	54,202	60,000
Ins Co Business License	321220	18,520	12,600	15,049	119%	15,200	13,000
Zoning/Land Use Permits	322210	470	1,600	495	31%	600	1,600
Sign Permits	322230	1,834	1,800	1,757	98%	1,800	2,000
Building Permits	322240	14,290	13,000	34,417	265%	33,000	25,000
Tree Service Permit Fees	322245	126	350	363	104%	400	400
Demolition	322900	150	350	1,500	429%	1,050	350
Building Inspections	323120	731	4,000	1,046	26%	3,000	4,000
Other Regulatory Fees	323900	31	-	403		-	-
Intergovernmental Revenue - Tucker	331100	-	-	-		600	7,200
Printing & Duplicating	341400	224	350	351	100%	350	350
Election Qualifying Fees	341910	-	525	-	0%	-	525
Accident Reports	342120	364	4,400	5,045	115%	6,054	5,000
Special Pickups	344111	1,956	200	-	0%	200	200
Backgrd Check Fees/Crim	346410	643	20,000	17,572	88%	21,087	21,000
Woman Club Reservation	347200	8,781	4,500	10,372	230%	13,000	12,000
Pool Admissions	347201	29,812	26,000	21,862	84%	21,862	26,000
Pavilion Reservation Fees	347203	6,404	8,500	14,783	174%	14,500	14,000
Program Fees	347500	1,200	-	-	0%	-	-
Other Culture/Recreat Fee	347900		-	-	0%	-	-
Bad Check Fees	349300		100	30	30%	100	100

REVENUES As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 1 -GENERAL FUND - Revenue							
Other Fees/Chgs for Svcs	349900	482	500	375	75%	500	500
Municpal Court Fines/Forf	351170	932,927	1,100,000	814,049	74%	976,858	1,100,000
Police Admin IT Fee	351180	14,858	30,000	18,596	62%	27,894	30,000
Interest Revenues	361000	65	100	-	0%	100	100
Contributions/Donations	371000	2,100	-	-		-	-
Rents & Royalties	381000	69,741	72,409	52,760	73%	72,985	73,000
Reim for Damaged Prop	383000	-	5,743	-	0%	-	-
Other Miscellaneous Rev	389000	10,167	6,500	389	6%	1,000	1,000
Bus Shelter Revenue	389010	27,576	28,000	14,110	50%	28,000	28,000
Reimburse DEA/OT	389005	15,877	18,000	7,040	39%	18,000	18,000
Sale/General Fixed Assets	392100		700	3,652	0%	3,652	700
Sale Surplus Property	392150		-	-	0%	-	-
Sale/Land Property	392200		-	-	0%	-	-
Transfer from Fund Balance	391100		-	-	0%	-	-
Proceeds from Capital Leases	393130	185,979	-	-	0%	-	257,500
Proceeds from Debt Issuance	393140						1,350,000
Revenue - Proceeds from Debt	393140	230,693	350,000	221,207	0%	343,836	350,000
TOTAL - FUND 1		**3,941,424**	**5,116,310**	**4,315,817**	**84%**	**5,391,188**	**7,673,107**

REVENUE							
As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 2 - FEDERAL SEIZURE FUND - 210							
Cash Confisications (Illegal Act)	351320	29,741	10,000	-	0.0%	85,000	60,000
Other Confiscations/Escheat	351340	-	-	-	0.0%		
Proceeds/Sale Confis Prop	351346	6,190	3,000	22,059	735.3%		
Fed Seiz/Interest Revenue	361000	-	100	2	2.4%		
Surplue Funds Prior Year Trans	393510	-	57,200	-	0.0%		
Other Revenue	389000	5,805	75,000	-	0.0%		
TOTAL - Federal Seizure Account		**41,736**	**145,300**	**22,061**	**15.2%**	**85,000**	**60,000**

REVENUE							
As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 2 - CITY SEIZURE FUND - 211							
Cash Confiscations (Illeg Ac)	351320	-	600	650,000	108333.3%	650,050	50
Proceeds/Sales/Confis Prop	351346	-	500	-	0.0%		
City Seiz Interest Revenue	361000	-	-	-			
Other Misc Revenue	389000	-	200	-	0.0%		
TOTAL - City Seizure Account		**-**	**1,300**	**650,000**	**50000.0%**	**650,050**	**50**

Note:

Federal and City Seizure expenses fully funded by Seizure revenues.

Seizure accounts are separate funds that may be expended to the full balance available.

REVENUE							
As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 3 - MULTIPLE GRANT FUND - 250							
LMIG	3341100	64,660	64,000	-	0%	64,148	75,921
Gateway @ I-285 Landscape		-	50,000	-		-	50,000
Board of Health-Community Relations		3,018	50,000	43,507		50,000	50,000
Livable Centers Initiative	331155	12,011	-	-		-	-
Bicycle Safety Grant	334200	72,000	-	-		-	-
Employee Wellness Grant		2,100	-	1,500		1,500	
			-				
TOTAL		**153,789**	**164,000**	**45,007**	**27%**	**115,648**	**175,921**

REVENUE							
As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 4 -500 - STORM WATER UTILITY REVENUE							
Storm Water Fees Fund	344190	176,730	177,590	147,531	83%	225,732	225,732
Prior Yr Stormwater fees	344195	3,488	2,000	2,770	139%	2,000	2,000
Storm Water Bank Interest	361000	8	10	-	0%	10	10
Transfer Prior Stormwater Funds			-	-			
TOTALS		**180,226**	**179,600**	**150,301**	**84%**	**227,742**	**227,742**

REVENUE							
As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 6 -540 - SANITATION FUND REVENUE							
Sanitation Fees/Enterprise	344110	144,222	179,985	145,998	81%	184,000	185,771
Prior Yr Sanitaion Fees	344115	7,145	5,000	7,458	149%	5,000	5,000
Commercial Business Fees	344120		-	-		-	-
Sanitation Interest	36100	8	15	-		15	15
TOTALS		**151,375**	**185,000**	**153,457**	**83%**	**189,015**	**190,786**

REVENUE							
As of October 31. 2016		2015 ACTUAL	2016 ADOPTED BUDGET	2016 ACTUAL AS OF OCTOBER 31, 2016	% OF BUDGET	2016 PROJECTED & AMENDED BUDGET	2017 BUDGET REQUEST
FUND 330 - HOST FUND REVENUE							
HOST Revenues	313300	53,762	45,000	27,109	60%	45,000	50,000
TOTALS		**53,762**	**45,000**	**27,109**	**60%**	**45,000**	**50,000**