2019 Adopted Operating & Enterprise Fund Budget

CITY OF CLARKSTON



2019

Submitted 11-06-2018

Adopted 12-4-18

City Manager

Keith Barker

CITY OF CLARKSTON
where possibilities grow

MEMORANDUM

To: Mayor Ted Terry
Councilwoman Yterenickia Bell
Councilman James Carroll
Councilwoman Andrea Cervone
Councilman Awet Eyasu
Councilman Ahmed Hassan
Councilman Mario Williams

From: Keith Barker ICMA-CM, City Manager
Date: November 6, 2018
Re: Proposed 2019 Fiscal Year Budget

Please find attached the proposed FY 2019 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 2019 Expenditure Budget for all funds is $15,039,207. The total proposed FY 2019 Revenue Budget for all funds is $15,039,207. Both the Expenditure and Revenue estimates represent a 16% increase compared to FY 2018 amount of $12,958,105.

The proposed FY 2019 General Fund Operating Budget of $6,378,468 represents a $474,063 **increase** as compared to the FY 2018 amount of $5,904,405. 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 $1,112,435 in FY 2018 to $1,265,106, an increase of $152,671 proposed for FY 2019. This increase is due to vacation and sick time payouts upon retirement in January 2019 of the current City Manager as well as increases in salary, health insurance and retirement contributions FY 2019. The Administration Department budget figure represents 20% of the total General Fund Budget.

Group Health Insurance premium costs for the City overall have not increased significantly for 2019. The budget for 2018 was $399,500 and overall slightly decreased by 4% to $385,960 for FY 2019. Group

Health Insurance premium costs remain reasonable as this amount represents only 6% 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 Retirement Plan were approved by the City Council in FY 2017. The total cost for Retirement Contributions in FY 2019 is estimated to be $437,812 as compared to $407,153 in FY 2018. Total Retirement Contributions for FY 2019 represent 6.9% of total General Fund Operating expenditures.

Police

For FY 2019, the Clarkston Police Department authorized and funded staffing level is recommended at twenty (20) full time personnel. After the 2015 annexation, staffing levels were increased to a total of 26 positions. In FY 2016 and FY 2017, the budget was reduced by unfunding two positions, likewise, in FY 2018, three positions were unfunded. Based on current recruiting results and police department budget needs including replace radio equipment in FY 2019 budgeted at $138,000, I am recommending three additional unfunded Patrol Officer positions, for a total of six unfunded positions in FY 2019. If during the 2019 fiscal year, all funded and 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 previously unfunded positions during the year.

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 Training and Certification Officer who serves 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 and a Captain that is currently assigned to a DEA Task force, three (3) detectives and thirteen (13) patrol officers, four (4) of whom are Sergeants serving as shift supervisors.

The recruitment of qualified and desirable candidates to fill our Patrol Officer positions has been a challenge for the past several years. 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 taken in 2017 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 to five vacant police officer positions at any given point in time over the past several years. Additionally to address our competitive disadvantage in recruiting police officers, we have included in the FY 2019 budget the purchase of additional police vehicles through a five year lease purchase plan to be able to provide all police officers with take home vehicles.

The City of Clarkston is surrounded by agencies that currently have take-home vehicle programs. This has created a situation where our Police Officer applicant pool is small compared with the neighboring

agencies with take-home vehicle programs. This is often one of the first topics asked by Police applicants who frequently stop looking at us as an option upon learning we have no such program.

Below are examples of officer and agency benefits:

Proven agency benefits of such programs include:

- Recruiting tool – Take-Home vehicles are a positive recruiting mechanism in a competitive market.
- Rapid response to emergency call outs/recalls, since the officer does not have to go to the station to get a vehicle prior to responding.
- Better accountability – Vehicles are not hot-seated and driven by several officers.
- Sense of ownership and personal responsibility for vehicle.
- The longevity of the vehicle is extended. Agencies generally replace their vehicles every two-to-three years. Take-home programs generally extend the life of their vehicle for an additional two-to-three years due to enhanced vehicle upkeep by officers.
- Improved maintenance – vehicles with one assigned operator tend to have preventative maintenance performed at appropriate times.
- Maintains the professional appearance of the department- officers take ownership and treat vehicle as their own keeping it clean.

Proven Officer Benefits of such programs include:

- Officer's positive attitude towards identification with the job.
- Allows officer to keep their equipment in one place and not have to move it from cruiser to cruiser.
- Time efficiency- time would not be wasted picking up a cruiser from the station before shift.

This FY 2019 budget allocates $8,665 from the Federal Seizure fund for the second of five annual payments for the lease purchase of Tasers purchased in FY 2018 and issued to all patrol officers. The department currently has a Taser use policy and also will benefit from having a certified Taser instructor within the department.

The FY 2019 proposed operating budget for the Police Department is recommended at $2,017,811, a decrease of $96,691 as compared to the FY 2018 budget amount of $2,114,502. Additionally in the FY 2019 Capital budget we have allocated $138,000 to purchase new police radio equipment. We have also allocated $160,309 in the Debt Service budget to cover the annual lease purchase principal and interest payments for the police take-home vehicles. These lease payments will be recurring for the next five years. These Public Safety expenditures for FY 2019 of $2,316,120 represent 36.3% of the overall general fund expenditures budget.

Municipal Court

In FY 2018, there were 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. Over the past few years, revenues from court fines and citations has been reducing each year. I am recommending elimination of one of the Court Clerk positions. After the resignation of one clerk in February 2018, we left the position vacant and reevaluated the staffing needs of the department and it has functioned well revenues from court fines and citations has been reducing each year. I am recommending elimination of one of the Court Clerk positions. After the resignation of one clerk in February 2018, we left the position vacant and reevaluated the staffing needs of the department and it has functioned well without this position.

Overall personnel costs for FY 2019 will remain the same as FY 2018 as the elimination of this position will be offset with the anticipated increase in payroll expenditures in FY 2019 due to vacation and sick time accrual payouts with the anticipated retirement of the Chief Court Clerk. Expenditures in Municipal Court department are budgeted at $595,193 for FY 2019 compared to $594,065 FY 2018. The Municipal Court budget for FY 2019 represents 9.3% of the total General Fund budget.

Public Works/Building & Grounds/Parks

The FY 2018 staffing level for the Public Works department was 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 and three (3) seasonal part time employees during the summer months assist in mowing. I am recommending adding one additional Laborer position for FY 2019 since Friendship Forest renovations will be completed in 2019. The total budgeted costs for this position including salary and benefits is $48,202.

The City has contracted with a private landscape firm to maintain the right-of-way landscaping maintenance at the I-285/Church Street exit ramps as well as the landscaping maintenance for the pocket park area at Montreal and EPDL. The annual total cost budgeted for FY 2019 is $33,600.

The Public Works Department currently has four (4) passenger trucks in its fleet. One of those vehicles is over 13 years old and has an undetermined amount of miles due to a broken 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. We budgeted $24,000 for the purchase of one (1) Ford F-150 pickup truck in FY 2018, but put off this purchase due to budget constraints in FY 2018. We have added the purchase of one (1) additional Ford F-150 pickup truck to the Stormwater Fund budget in FY 2019 to acquire a new vehicle. The cost of the vehicle is estimated at $30,312 and that amount has been included in this FY 2019 Stormwater Fund capital projects budget.

The FY 2019 operating budget for Public Works, Building & Grounds and Parks is $1,158,099 versus $1,075,784 in FY 2018 and represents 18.2% of the total General Fund Expenditures budget. We have also budgeted the following capital expenditure items for Public Works in FY 2019 to include, two (2) new mowers at $17,200 and replacement of water lines at Milam Park totaling $20,000.

Planning and Development

The Planning and Development department is responsible for all zoning, plan review, building inspection and permitting functions. The Planning & Development Manager has been assigned to manage the activities of our technical consultants 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 continue to 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, the City will continue to focus on addressing property maintenance issues that continue to persist. Code enforcement staff have done an excellent job of bringing the many commercial and retail businesses and multi-family complexes obtained as a result of annexation, into compliance. Therefore, for FY 2019, the City will continue to provide code enforcement services utilizing a full time staff person employed directly by the City of Clarkston. Additionally, the City will continue to contract with a third party vendor to assist staff with providing construction plan review.

I am recommending the addition of an in-house building inspector for FY 2019 to perform building inspections and business inspections as our development applications and permits have significantly increased over the past couple of years. The total cost of this position including salary and benefits is $67,673, which is partially offset by the reduction of consulting fees paid to outside contractors previously budgeted under Professional Services.

The recommended FY 2019 budget for Planning and Development is $338,275 versus $308,198 in FY 2018, an increase of $30,077. The FY 2019 Planning and Development budget represents 5.3% of the total General Fund Expenditures budget.

Community Action 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 2019, this budget appropriates $64,500 to support the following Community Action Projects:

- Senior Programs - $10,000
- Public Arts Programs - $10,000
- Recreation Programs - $8,000
- Clarkston CultureFest Event - $4,000
- Sagal Radio - $7,500
- Clarkston Community Center - $11,000
- Clarkston Special Events - $10,000
- CDF-Tell Me A Story - $4,000

Capital Projects/Debt Service

During FY 2018, construction of Phase III of the Sidewalk Improvement Plan has been completed which includes the following sections:

Phase III-Sidewalks EPDL from Market St to Montreal Rd

- East Ponce de Leon Ave from Market Street to Montreal Rd and portions of Montreal Rd

Construction of the Phase III project began in late November 2017 and was completed in 2018.

Friendship Forest 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. Implementation of the Master Plan began in 2017.

The estimated cost to complete all phases of the Friendship Forrest Redevelopment Plan to include design, permitting, construction and legal/financing costs, is approximately $1,400,000. The City obtained bond financing in the amount of $1,350,000 to complete this project. The $1,350,000 principal amount was financed over an eight year period at an interest rate of 2.77%. Therefore, this proposed FY 2019 budget includes the third annual bond payment of $174,207. Capital project expenditures related to this project in

FY 2018are estimated at $588,080 and expenditures of $400,918 are expected in FY 2019 therefore, this amount has been included in the FY 2019 Capital Projects Expenditure budget. Reimbursements from the bond financing proceeds will provide a 100% offset of this expenditure.

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 commenced in FY 2018 which coincides with the conclusion of the four (4) year "spend down" period. Debt service on this loan in FY2018 was $132,419.

Debt Service payments on this loan for FY 2019 have been allocated in the Debt Service budget of $158,903 to cover the quarterly payments of $39,725. Capital project expenditures related to this project in FY 2019 are estimated at $3,240,000 and therefore, this amount has been included in the Streetscape FY 2019 Capital Projects Expenditure budget. 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, $59,025 has been included in the FY 2019 budget.

The City anticipates the need to obtain a TAN, (Tax Anticipation Note) in FY 2019 as bridge funding until property tax revenues is obtained during the 4th quarter of 2019, in the amount of $900,000. The estimated interest and loan origination fees amount is $12,000 and has been included in the FY 2019 budget.

Capital lease payments associated with the purchase of police vehicles in 2015, 2017, and three new Ford Police Interceptors in 2018 are budgeted in the amount of $103,180 in the Federal Seizure Fund. Revenue to cover this expenditure will be obtained from the Federal Seizure Fund.

The FY 2019 General Fund appropriation for Capital Projects is $175,200. The FY 2018 General Fund appropriation for Debt Service is $764,284.

SPLOST Fund

The SPLOST referendum was approved by the voters on November 7th, 2017. SPLOST tax proceeds will be received for 8 months in FY 2018 and will total $1,213,282. Expected SPLOST tax proceeds for FY 2019 are budgeted at $1,704,000. In FY 2018, the City secured a SPLOST bond in the amount $5,150,000 with the principal and interest payments to be paid from SPLOST tax proceeds over the next six years. For FY 2018, the interest expense to be paid from the SPLOST Fund will be $103,494 and bond closing expenses were $95,942. Also in FY 2018 the City expects to complete SPLOST construction projects totaling $2,001,141. All expenses will paid from the SPLOST bond proceeds.

The SPLOST Fund expenditures budget for FY 2019 totals $4,265,251 and includes payment of bond principal in the amount of $730,000 and interest payments of $126,803 to be paid from the SPLOST tax revenues received. SPLOST construction projects for FY 2019 are expected to be $3,408,448 and will be funded by the SPLOST bond proceeds and SPLOST tax revenues received.

Storm Water Utility Fund

Storm Water Utility Funds revenue will increase in 2018 due to a fee increase approved by the City Council. Revenue is expected to increase from $227,742 in previous years to $303,020 for FY 2018 and FY 2019. 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 will be utilized to address storm water issues that may arise in FY 2019.

Sanitation Enterprise Fund

During FY 2018, the City Council approved a 15% increase in the Sanitation fee effective for FY 2018 and FY 2019 to offset annual CPI increases on our contract with Waste Management. The Sanitation Enterprise Fund continues to perform adequately. Expenditures and revenues for FY 2018 and FY 2019 are projected at $218,000. The contract with Waste Management provides for an annual increase commensurate with the CPI.

Grant Funds

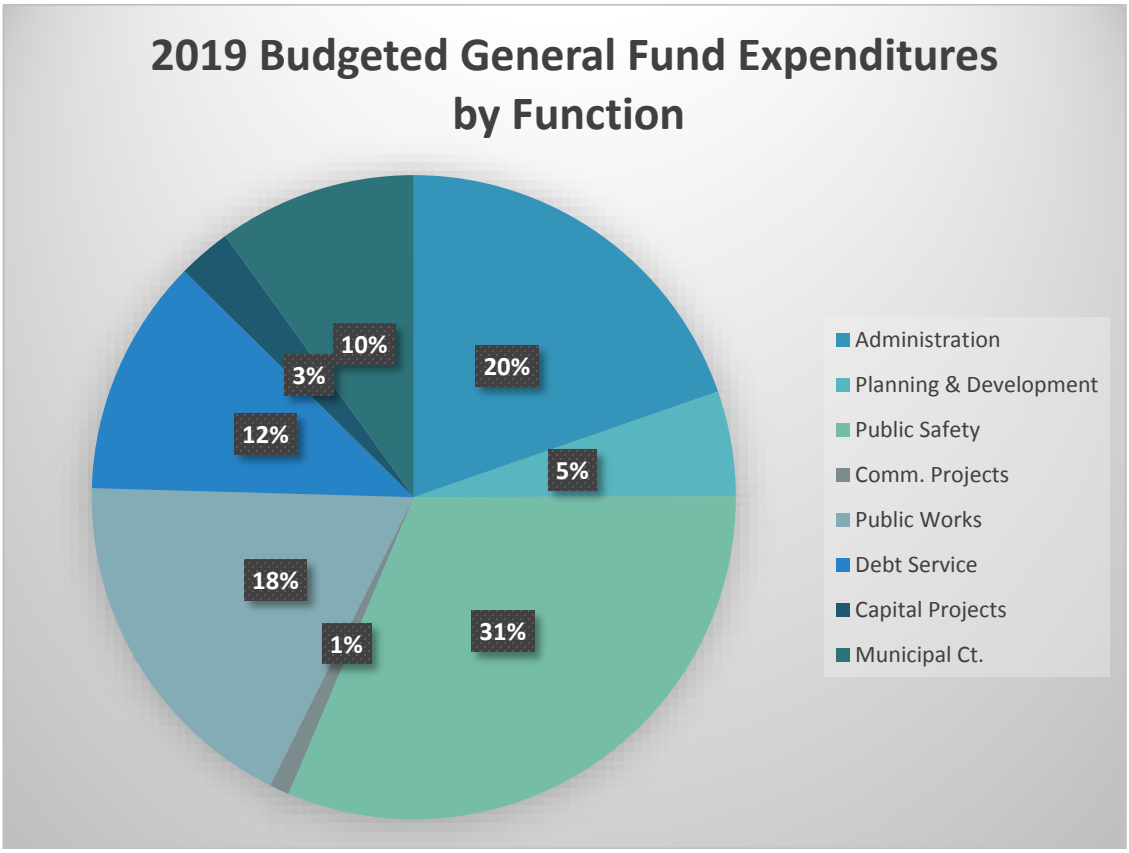
The City of Clarkston received funding from three (3) grant sources during the FY 2018 budget year. The City received $84,118 from the Local Maintenance & Improvement (LMIG) state grant fund and $80,000 from the "Off System Safety" (OSS) programs administered by GDOT. Funding was utilized to offset Sidewalk Improvement Plan construction costs in FY 2018. Also in 2018, the City also a $40,000 Ten Minute Walk Grant from the National Parks and Recreation Association. The City expects to spend $30,630 in FY 2018 on training and a Parks and Trails Master Plan, with $9,370 available to spend in FY 2019.

Expenditures Summary

The total proposed FY 2019 Expenditure Budget for all funds is $15,039,207 which represents an increase of $2,081,102 as compared to $12,958,105 in FY 2018.

The proposed FY 2019 General Fund operating budget of $6,378,468 represents a $474,063 **increase** as compared to the FY 2018 amount of $5,904,506. 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 for General Fund Expenditures are; Public Safety 31% and Administration at 20% of the total expenditure budget. Debt service costs remain manageable at 12% of total FY 2019 expenditures.



Revenues Summary

The proposed FY 2019 Proposed General Fund Total Revenue budget of $6,378,468 represents an increase of $474,063 or 8% as compared to $5,904,405 in FY 2018.

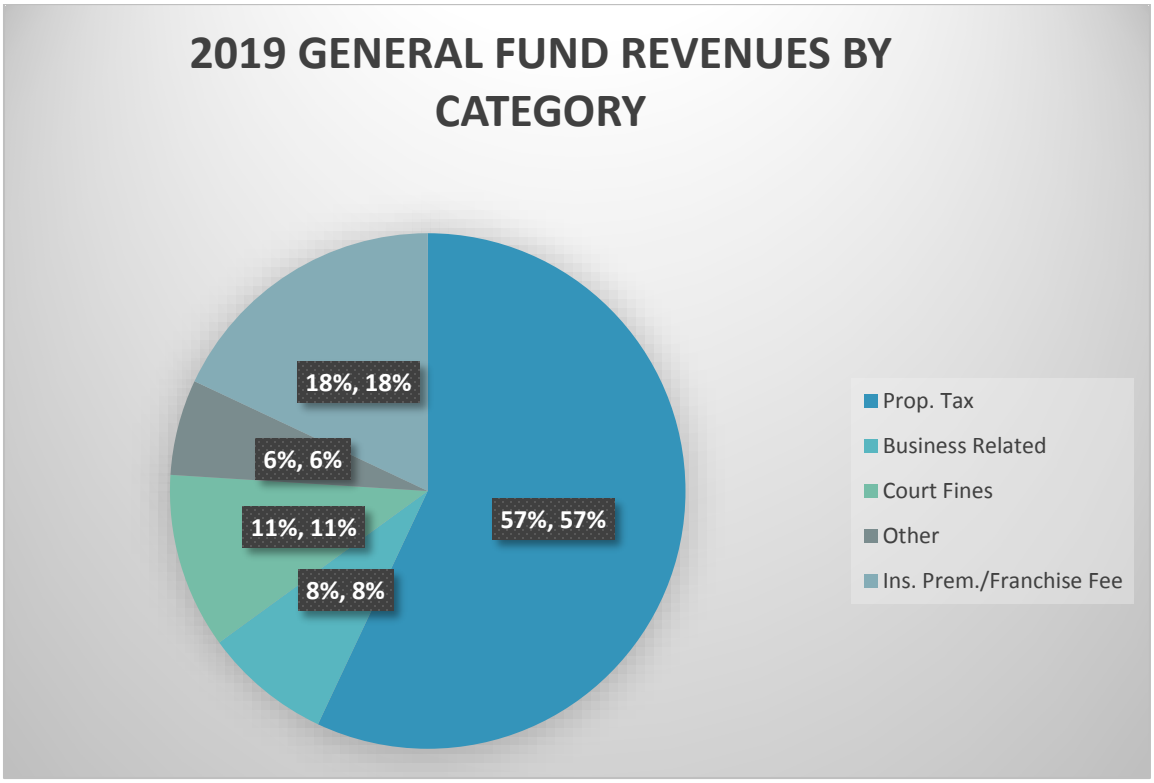
The City continues to benefit from the effects of our successful annexation efforts. Increases in several revenue categories have contributed to the higher revenue numbers. Additionally, these revenue estimates also include the proceeds from all capital leases, bond funding and loan proceeds which must 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 57% and proceeds from Insurance Premiums and Franchise Fees at 18% of General Fund budget. Municipal Court Fines continue to be a significant revenue source at 11%, however this revenue category has continued to decline as a pro-rata share of the general fund budget. Municipal Court fine revenue 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 8% of total General Fund revenue estimates for FY 2019.

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.



The proposed FY 2019 Budget will be transmitted to the Mayor and Council on November 6, 2018. 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 7:00 pm on November 27, 2018 during the City Council Work Session. A budget ordinance will be prepared and presented for consideration and adoption at the City of Clarkston Council meeting on December 4th, 2018.

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

BUDGET SUMMARY						
As of October 26, 2018	2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
REVENUES						
General Fund	**5,794,696**	**5,904,405**	**4,004,612**	**67.8%**	**6,157,482**	**6,382,468**
Federal Seizures Fund	88,247	72,842	358,674	492.4%	360,025	103,180
City Seizures Fund	-	50	-	0.0%	5,000	1,000
Grants Fund	102,365	160,000	204,118	127.6%	204,118	89,370
HOST Fund	74,395	60,000	18,691	31.2%	60,000	40,000
Stormwater Fund	227,659	227,742	194,596	85.4%	303,026	303,020
Sanitation Fund	185,147	190,786	127,848	67.0%	218,000	218,000
Streetscape Construction Fund	1,418,277	4,140,000	441,835	10.7%	900,000	3,240,000
URA Friendship Forest Fund	1,350,083	988,998	288,053	29.1%	588,080	400,918
SPLOST Fund	-	1,213,282	856,472	1	2,200,577	4,265,251
Total Revenue - All Funds	**9,240,869**	**12,958,105**	**6,494,898**	**50.1%**	**10,996,308**	**15,043,207**
EXPENDITURES						
Administration	985,611	1,112,435	920,418	82.7%	1,128,853	1,265,106
Buildings and Grounds	192,316	136,610	107,422	78.6%	134,260	143,000
Planning and Development	260,756	308,198	214,426	69.6%	258,812	338,275
Community Action Projects	47,960	81,000	73,421	90.6%	105,209	68,500
Muncipal Court	518,880	594,065	434,952	0.0%	568,779	595,193
Police	1,867,043	2,114,502	1,582,423	0.0%	2,022,197	2,017,811
Public Works	772,420	839,774	687,516	81.9%	893,199	908,519
Parks	101,151	99,400	86,615	87.1%	98,480	106,580
Debt Service	345,159	467,821	232,027	49.6%	441,580	764,284
Capital Projects Fund - General Fund	550,085	150,600	56,522	37.5%	195,478	175,200
Total General Fund Expenditures	**5,641,381**	**5,904,405**	**4,395,742**	**74.4%**	**5,846,847**	**6,382,468**
Federal Seizures Fund	78,482	72,842	111,182	152.6%	360,025	103,180
City Seizures Fund	4,850	50	2,477	4953.0%	5,000	1,000
Grants Fund	178,286	160,000	167,248	105.1%	204,118	89,370
HOST Fund	50,000	60,000	-	0.0%	60,000	40,000
Streetscape Construction Fund	1,401,277	4,140,000	547,370	13.2%	900,000	3,240,000
URA-Friendship Forest Fund	272,113	988,998	287,989	29.1%	588,080	400,918
SPLOST Fund	-	1,213,282	358,786	0	2,200,577	4,265,251
Stormwater Fund	101,645	227,742	79,001	34.7%	303,026	303,020
Sanitation Fund	192,651	190,786	147,370	77.2%	218,000	218,000
Total Expenditures - ALL FUNDS	**7,920,685**	**12,958,105**	**6,097,164**	**47.1%**	**10,685,673**	**15,043,207**

General Fund Expenditures Allocation by Function

	2018 Projected	% of Budget	2019 Budget	% of Budget
Administration	1,128,853	19.3%	1,265,106	19.8%
Planning & Development	258,812	4.4%	338,275	5.3%
Public Safety	2,022,197	34.6%	2,017,811	31.6%
Municipal Court	568,779	9.7%	595,193	9.3%
Community Development Projects	105,209	1.8%	68,500	1.1%
Public Works	1,125,939	19.3%	1,158,100	18.1%
Debt Service	441,580	7.6%	764,284	12.0%
Capital Projects	195,478	3.3%	175,200	2.7%
	5,846,847	100.0%	6,382,469	100.0%

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26, 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500							
Council Salaries	511100	19,833	21,000	21,000	100.0%	21,000	21,000
Council Health Insurance	512100	34,941	54,300	34,708	63.9%	39,000	46,656
Council/FICA	512200	1,230	1,302	1,302	100.0%	1,302	1,302
Council Medicare	512300	288	305	305	99.8%	305	305
Council Retirement	512400	1,834	3,360	2,799	83.3%	3,570	3,570
Council Prof. Fees-Committee Stipends	521215		-	-			-
Council/Travel	523500	6,831	8,000	7,255	90.7%	8,000	8,000
Council/Education/Training	523700	7,514	8,000	7,350	91.9%	8,000	8,000
Mayor/ Salary	511100	6,500	6,500	6,500	100.0%	6,500	6,500
Mayor Health Insurance	512100	7,621	8,700	7,995	91.9%	8,722	8,916
Mayor/FICA	512200	403	403	403	100.0%	403	403
Mayor/Medicare	512300	94	95	94	99.2%	95	95
Mayor Retirement	512400	568	1,300	866	66.6%	1,105	1,105
Mayor/Travel	523500	757	3,000	868	28.9%	2,000	3,000
Mayor Education/Training	523510	910	1,500	4,505	300.3%	4,505	1,500
Gen Adm/Salaries	511100	427,466	491,045	415,220	84.6%	512,579	589,152
Gen Adm/Group Ins	512100	42,449	45,600	41,821	91.7%	46,538	46,716
Gen Adm/FICA	512200	22,330	27,178	23,009	84.7%	27,489	36,385
Gen Adm/Medicare	512300	5,888	7,120	5,758	80.9%	7,173	8,543
Gen Adm/Retirement	512400	59,200	102,567	83,443	81.4%	93,107	93,107
Gen Adm/Unemploy	512600	-	-	-		-	-
Gen Adm/Work Comp	512700	1,528	2,455	1,848	75.3%	2,455	2,946
Tax Billing/Coll Svc	521100	3,808	4,500	3,784	84.1%	3,800	4,500
Gen Adm-Board Elections	521110	2,505	5,000	-	0.0%	-	5,000
City Auditor	521200	28,500	32,000	26,000	81.3%	32,000	32,000
City Attorney	521210	84,790	70,000	49,953	71.4%	70,000	70,000
Gen Adm/Professional	521215	62,993	27,000	40,356	149.5%	52,000	82,500
Computer/Hard& Soft	521300	38,997	41,000	34,112	0.0%	41,000	41,000
Gen Adm/-Repairs/Maint	522200	-	2,000	-	0.0%	-	2,000
Equip/Rental/Lease	522320	3,947	4,400	3,349	76.1%	4,400	4,800
Prop/Liability Ins	523100	34,432	41,000	34,568	84.3%	41,000	41,000
Communications	523200	2,083	4,600	1,982	43.1%	3,600	4,600
Postage	523210	2,515	2,400	1,427	59.5%	2,400	2,400
Advertising	523300	4,089	3,800	2,263	59.5%	3,800	4,500
Printing Service	523400	17,296	19,900	9,885	49.7%	19,900	19,900
Travel	523500	4,536	5,800	6,701	115.5%	5,800	5,800
Dues & Fees	523600	23,517	24,560	18,986	77.3%	24,560	24,560
Education	523700	3,223	4,745	3,799	80.1%	4,745	4,745
Other Services	523910	2,732	4,000	3,258	81.5%	4,000	4,000
Bank/Finance Chgs	523920	10,624	13,500	6,995	51.8%	13,500	13,500
General Supplies	531100	4,881	5,000	3,886	77.7%	5,000	5,000
Books & Periodcals	531400	-	400	-	0.0%	400	400
Small Equipment	531600	1,252	2,000	1,130	0.0%	2,000	4,600
Uniform	531700	706	600	520	86.7%	600	600
Other Supplies	531710	-	500	415	83.0%	500	500
Furniture and Fixtures	542300	-	-	-			
Computer Equipment	542400	-	-	-	0.0%		
TOTALS		**985,611**	**1,112,435**	**920,418**	**82.7%**	**1,128,853**	**1,265,106**

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
POLICE DEPARTMENT - 30-3200							
Salaries-Full Time	511100	1,104,285	1,214,944	835,852	68.8%	1,110,909	1,097,806
Salaries-Part Time	511200	-	-	-			-
Overtime	511300	14,184	12,000	16,135	134.5%	12,120	9,750
DEA Task Force Overtime	511310	26,393	18,000	14,664	81.5%	24,600	18,000
Health Insurance	512100	146,626	173,700	127,208	73.2%	148,859	155,120
FICA Contributions	512200	68,386	77,187	51,209	66.3%	71,153	69,784
Medicare Contributions	512300	15,994	17,791	11,976	67.3%	16,641	16,060
Retirement Contribution	512400	105,486	199,191	165,918	83.3%	214,004	191,345
Tuition Reimbursement	512500	-	4,000	-	0.0%	-	4,000
Unemployment Ins	512600		-	-			
Workers Compensation Insurance - GMA	512700	60,830	74,697	76,613	102.6%	76,613	67,533
Uniforms-Protective Gear	512905	6,674	5,800	3,949	68.1%	5,800	5,800
Uniforms	512910	14,422	14,375	12,916	89.9%	17,672	12,500
Professional Services	521220	4,142	3,880	822	21.2%	3,000	2,880
Police Admin IT Fee	521300	54,265	56,004	50,263	89.7%	61,200	64,800
Repairs/Maint	522200	10,280	10,000	8,005	80.0%	10,000	10,000
Vehicle Repairs/Maint	522210	67,881	60,000	56,160	93.6%	73,193	60,000
Equip/Rental-Lease	522320	3,196	3,600	2,669	74.1%	3,339	3,600
Liability Insurance -GIRMA	523100	68,079	70,000	68,013	97.2%	70,000	80,000
Communications	523200	11,246	12,300	9,281	75.5%	12,300	12,300
Postage	523210	372	250	55	21.8%	200	250
Advertising	523300	1,781	2,000	1,147	57.3%	2,000	2,000
Prinitng	523400	2,721	3,000	2,096	69.9%	3,000	3,000
Travel	523500	4,511	4,000	6,026	150.7%	6,011	6,000
Dues & Fees	523600	8,007	12,883	8,633	67.0%	12,883	12,883
Education/Training	523700	8,358	4,000	2,287	57.2%	3,000	4,000
Other Expense	523910	2,300	2,000	1,203	60.1%	2,000	2,000
Office Supplies	531100	3,352	2,500	1,123	44.9%	2,000	2,500
Investigative Supplies - CID	531130	2,176	2,500	941	37.6%	2,000	2,500
Gas, Oil & Diesel	531270	43,121	45,000	38,214	84.9%	48,800	88,000
Books & Periodicals	531400	555	400	613	153.2%	400	400
Small Equipment	531600	7,420	8,500	8,433	99.2%	8,500	13,000
Capital Equipment-Vehicles	542500		-	-			
Capital Equipment-Body Cameras	542500		-				
Totals		**1,867,043**	**2,114,502**	**1,582,423**	74.8%	**2,022,197**	**2,017,811**

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
MUNCIPAL COURT - 20-2650							
Salaries	511100	211,940	219,354	163,947	74.7%	212,734	214,295
Part Time Salaries	511200	-	-	-		-	-
Overtime	511300	1,986	4,000	3,176	79.4%	3,736	3,000
Health Insurance	512100	34,282	36,900	25,794	69.9%	34,159	31,024
FICA Contributions	512200	12,126	13,848	9,433	68.1%	12,154	13,472
Medicare Contributions	512300	2,836	3,239	2,206	68.1%	2,880	3,151
Retirement Contribution	512400	17,385	35,737	32,872	92.0%	33,030	36,940
Tuition Reimbursement	512500	-	-	-			-
Unemployment Ins	512600	-	-				-
Workers Compensation Insurance - GMA	512700	684	1,117	841	75.3%	1,117	1,086
Uniforms	512910	-	1,000	402	40.2%	1,000	1,200
City Judge	521200	24,000	24,000	16,000	66.7%	24,000	24,000
City Solicitor	521210	12,000	12,000	9,000	75.0%	12,000	12,000
Public Defender	521215	9,600	9,600	8,000	83.3%	9,600	9,600
Professional Services	521220	4,270	4,000	3,494	87.4%	4,460	5,800
Information Technology Services	521300	54,597	59,000	52,063	88.2%	54,800	59,000
Equipment Rental	522320	2,807	3,600	2,669	74.1%	3,220	3,600
Liability Insurance -GIRMA	523100	-	-	-			-
Communications	523200	1,752	2,880	1,861	64.6%	3,440	2,880
Postage	523210	-	-				-
Advertising	523300	-	-	-			-
Prinitng	523400	1,746	2,000	1,076	53.8%	1,800	2,000
Travel	523500	4,169	5,400	4,014	74.3%	5,400	6,000
Dues & Fees	523600	555	765	511	66.8%	765	745
Education/Training	523700	2,450	3,325	1,720	51.7%	3,000	3,100
Other Expense	523910	43	300	100	33.3%	300	300
Office Supplies	531100	3,214	4,000	1,880	47.0%	3,000	4,000
Books & Periodicals	531400	143	200	-	0.0%	200	200
Small Equipment	531600	900	1,000	-	0.0%	500	1,000
A & B Fund	571000	19,937	25,000	15,433	61.7%	23,148	25,000
Training Fund	571010	35,118	40,000	27,406	68.5%	41,111	45,000
Crime Victim Emer Fund	571020	17,973	25,000	15,750	63.0%	23,625	25,000
Crime Victim DUI Fund	571030	79	600	128	21.3%	600	600
Brain & Spinal Inj Fund	571040	225	1,600	284	17.7%	600	1,600
Indigent Defense Fund	571060	36,904	45,000	30,813	68.5%	45,000	50,000
Crime Lab Fee	571070	100	600	75	12.5%	600	600
County Drug Treatment	571080	1,126	4,000	814	20.3%	2,000	4,000
Drivers Ed/Tng	571090	3,932	5,000	3,190	63.8%	4,800	5,000
Totals		**518,880**	**594,065**	**434,952**	**73.2%**	**568,779**	**595,193**

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
PUBLIC WORKS - 40-4000							
Salaries-Full time	511100	363,441	383,275	330,313	86.2%	420,662	413,043
Salaries - Part time	511200	18,602	30,750	25,574	83.2%	30,498	31,128
Overtime	511300	3,684	9,600	543	5.7%	2,543	10,800
Health Insurance	512100	54,352	65,100	57,499	88.3%	64,872	73,160
FICA Contributions	512200	23,650	26,265	21,861	83.2%	28,130	28,208
Medicare Contributions	512300	5,531	6,143	5,113	83.2%	6,579	6,597
Retirement Contribution	512400	31,507	62,860	56,458	89.8%	77,230	72,053
Tuition Reimbursement	512500	3,000	4,000	1,000	25.0%	-	-
Unemployment Ins	512600	-	-	-		-	-
Worker's Compensation	512700	25,930	36,281	26,096	71.9%	36,281	39,080
Uniform Rental	512910	5,677	8,400	7,270	86.6%	8,000	9,250
Professional Services	521215	51,152	36,000	1,500	4.2%	10,900	16,000
Computer Information Technology Support	521300	6,194	6,600	5,454	82.6%	6,577	6,600
Landfill	522115	8,053	7,000	4,301	61.4%	7,000	7,000
ROW Grass Cutting	522140	32,657	-	31,165		36,877	33,600
Repairs/Maintenance	522200	5,559	5,000	2,916	58.3%	5,000	5,000
Vehicle/Repairs/Maint	522210	14,164	16,000	13,292	83.1%	16,000	18,000
Equipment/Rental	522320	16,653	14,000	11,679	83.4%	14,000	14,000
Liability Insurance - GIRMA	523100	6,253	6,500	5,348	82.3%	6,500	6,500
Communication	523200	2,236	4,000	2,094	52.4%	3,300	4,000
Travel	523500	651	2,000	611	30.5%	2,000	2,000
Membership Dues and Fees	523600	535	550	536	97.5%	550	550
Education and Training	523700	370	2,750	370	13.5%	2,000	2,750
Other	523910	2,007	1,000	1,256	125.6%	1,000	1,000
General Supplies	531100	3,921	5,000	5,173	103.5%	6,000	6,000
Electricity	531230	67,722	79,200	54,071	68.3%	79,200	79,200
Gas, Oil & Diesel	531270	16,165	18,000	13,925	77.4%	18,000	18,000
Small Equipment	531600	2,755	3,500	2,100	60.0%	3,500	5,000
TOTALS		**772,420**	**839,774**	**687,516**	**81.9%**	**893,199**	**908,519**

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
BUILDINGS/GROUNDS - 15-1565							
Professional Svcs	521215	29,694	31,800	23,163	72.8%	31,800	31,800
Pest Control	522145	1,640	1,250	1,334	106.7%	1,400	1,400
Repairs	522200	24,883	20,000	19,514	97.6%	20,000	22,000
GIRMA Liability Insurance	523100	4,784	5,000	3,646	72.9%	5,000	5,000
Communications	523200	38,196	35,060	32,780	93.5%	35,060	35,800
Dues and Fees	523600	-	-	-		-	-
Other	523910	2,124	3,500	-	0.0%	2,500	3,500
General Supplies	531100	14,162	13,000	10,035	77.2%	13,000	15,000
Water/Sewer	531210	4,077	5,000	2,586	51.7%	4,000	5,000
Natural Gas	531220	6,515	6,500	5,291	81.4%	7,000	7,000
Electricity	531230	10,511	13,000	7,931	61.0%	12,000	13,000
Small Equipment	531600	2,479	2,500	1,142	45.7%	2,500	3,500
Site Improvements	541200	-		-			
Capital-Garage Door Public Works	542300	-		-			
Capital Equipment	54xxxx	53,250					
Capital Equipment-Paint Annex Bld	541300						
Capital Equipment-City Hall Fire Al	541300						
TOTALS		**192,316**	**136,610**	**107,422**	**78.6%**	**134,260**	**143,000**

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
PARKS 60-6200							
Professional Services	521215	4,225	9,000	8,300	92%	9,000	9,000
Pool Management	522150	45,067	45,000	45,396	101%	45,400	45,000
Repairs/Maintenance	522200	12,765	10,000	10,009	100%	11,000	12,000
Vehicle/Repairs/Maint	522210	-	-	-	0%	-	
Communication	523200	1,089	700	517	74%	1,080	1,080
Other	523910	1,954	2,000	394	20%	2,000	2,000
General Supplies	531100	10,771	9,500	5,265	55%	8,500	12,000
Water/Sewer	531210	7,211	6,200	6,539	105%	7,500	7,000
Electricity	531230	9,392	14,000	8,455	60%	12,000	14,000
Gas, Oil & Diesel	531270	-	-	-	0%	-	
Small Equipment	531600	2,260	3,000	1,740	58%	2,000	4,500
Capital-Shed for Milam Park	541200	6,417	-		100%		
TOTALS		**101,151**	**99,400**	**86,615**	**87%**	**98,480**	**106,580**

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
PLANNING AND DEVELOPMENT - 74-7400							
Zoning & Review Board Stipends	70-511100	3,050	3,600	-	0.0%	3,000	3,600
Zoning & Review Board FICA	70-512200	-	222	-	0.0%	-	-
Zoning & Review Board Medicare	70-512300	-	54	-	0.0%	-	-
Zoning & Review Board Training	70-523700	-	1,500	-	0.0%	-	1,500
Salaries-Reg F/T	74-511100	126,371	131,781	102,390	77.7%	131,167	179,958
Part-Time Salaries	74-511200	-	-	1,440		1,440	-
Overtime	74-511300	-	-	-		-	-
Health Insurance	74-512100	14,343	15,200	9,873	65.0%	15,203	24,368
FICA Contributions	74-512200	7,433	8,171	6,159	75.4%	8,222	11,157
Medicare Contributions	74-512300	1,738	1,911	1,441	75.4%	1,923	2,609
Retirement Contribution	74-512400	11,317	21,085	19,328	91.7%	30,593	30,593
Unemployment Ins	74-512600	-	-	-			
Workers Compensation	74-512700	1,521	3,519	1,647	46.8%	3,519	4,805
Uniforms	74-512910	168	500	659	131.8%	454	750
Professional Services	74-521215	50,622	60,000	25,981	43.3%	37,013	35,000
Building Inspections/Permitting	74-521220	31,542	42,000	31,602	75.2%	18,220	15,000
Computer and Software Services	74-521300	3,630	3,800	3,630	95.5%	170	8,800
Vehicle Repair & Maintenance	74-522210	1,468	1,300	431	33.2%	1,108	1,300
Communication	74-522210	2,239	2,280	1,605	70.4%	916	3,060
Other Expense-Advertising	74-523300	500	600	320	53.3%	460	600
Printing Service	74-523400	352	600	1,358	226.3%	250	1,100
Travel	74-523500	1,064	4,000	4,175	104.4%	870	5,100
Dues and Fees	74-523600	715	400	884	221.0%	100	1,000
Education/Tng	74-523700	2,475	2,175	1,190	54.7%	985	2,975
General Supplies	74-531100	209	500	313	62.6%	500	500
Gasoline & Fuel	74-531270	-	2,000	-	0.0%	1,500	2,000
Small Equipment	74-531600	-	1,000	-		1,200	2,500
TOTALS PLANNING & ZONING		**260,756**	**308,198**	**214,426**	**69.6%**	**258,812**	**338,275**

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
COMMUNITY ACTION PROJECTS 10-7600							
Clarkston Speaks-GA Tech Survey	521215	5,000	-	-			
Clarkston Special Events	531120	9,926	10,000	13,525	135.3%	15,525	10,000
Clarkston Community Center	573010	20,000	10,000	11,000	110.0%	11,000	11,000
Sagal Radio	573020	3,500	7,500	7,500	100.0%	7,500	9,500
Clarkston Community CultureFest Festival	573040	2,034	2,000	2,010	100.5%	2,010	4,000
Public Arts Program	521215	7,500	10,000		0.0%	10,000	10,000
Senior Programs			15,000	-		15,000	10,000
Affordable Housing Inventory Analysis	521200		10,000	10,000	100.0%	10,000	
Tell Me A Story Event			6,000	6,000	100.0%	6,000	6,000
Freedom Middle School Soccer			2,500				
Recreation Programs			8,000	9,504	118.8%	9,504	8,000
Wildflower Project				13,882		18,670	
TOTAL COMMUNITY ACTION PROJECTS		**47,960**	**81,000**	**73,421**	90.6%	**105,209**	**68,500**

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26, 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
DEBT SERVICE							
DEBT SERVICE- PRINCIPAL PAYMENTS							
Debt Servoce-Principal-Bonds (581100)							
Friendship Forest Redevelopment-Principal-Bonds	581200	142,224	144,109	-		144,109	146,019
Debt Service-Principal-Capital Leases (581200)							
Debt Service-Principal-City Hall	581200	42,660	44,051	44,051	100%	44,051	45,487
Debt Service-Principal-Public Works	581200	70,950	17,955	17,955	100%	17,955	-
Debt Service-Principal-Ford Motor Credit	581200	6,841	-	-		-	-
Debt Service-Principal-10 Police Interceptors Take Home Cars	581200						138,065
Debt Service - Principal- Two Public Works Trucks/Police Body Cameras	581200	29,423	40,239	29,910	74%	40,023	41,353
Subtotal 581200 - Principal on Capital Leases	**581200**	**149,874**	**102,245**	**91,916**	**90%**	**102,029**	**224,905**
Debt Service-Principal-Bonds (581300)							
GTIB/SRTA Loan #1			112,130	74,454	66%	93,255	114,394
GTIB/SRTA Loan #2							129,668
Subtotal Debt Service - Principal Payments	**581XXX**	**292,098**	**358,484**	**166,371**	**46%**	**339,393**	**614,986**
DEBT SERVICE - INTEREST PAYMENTS							
Debt Service-Interest-Bonds							
Friendship Forest Redevelopment - Interest	582100	25,241	32,006	16,003	50%	32,006	28,188
Debt Service-Interest-Capital Leases (582200)							
Debt Service-Interest- Capital Lease-City Hall Annex	582200	16,364	14,974	14,974	100%	14,974	13,538
Debt Service-Interest- Capital Lease-Pub Works Bldg	582200	1,223	88	88	100%	-	-
Debt Service-Interest-Capital Lease-Ford Motor Credit	582200	440	-	-		-	-
Debt Service-Interest-Capital Lease-Take Home Cars-10 Ford Interceptors	582200	-	-	-		-	22,244
Debt-Service-Interest- Capital Lease-2017 Pub Works Vehicles / Police Body Cameras	582200	3,380	3,497	3,112	89%	4,043	2,823
Subtotal 582200 - Interest of Capital Leases	**582200**	**21,407**	**18,559**	**18,173**	**98%**	**19,017**	**38,605**
Debt Service-Interest-Other Debt							
Debt Service- Interest Payment-GTIB Loan #1	582300		46,772	31,480	67%	39,164	44,509
Debt Service- Interest Payment-GTIB Loan #2	582300					-	25,996
Debt Service-Other Interest Expense-TAN	582300	6,412	12,000	-	0%	12,000	12,000
Subtotal 582300-Interest on Capital Leases		**6,412**	**58,772**	**31,480**	**67%**	**51,164**	**82,505**
Subtotal Debt Service - Interest Payments	**582XXX**	**53,060**	**109,337**	**65,657**	**60%**	**102,187**	**149,298**
TOTAL GENERAL DEBT SERVICE		**345,159**	**467,821**	**232,027**	**50%**	**441,580**	**764,284**

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
GENERAL FUND Capital Projects							
New Police Vehicles - Capital Lease	542200	102,365				131,772	
Police-New Public Safety Radios/System							138,000
Public Works Vehicles	542200	75,390	24,000		0%		
Public Works-Chipper			38,000	30,202		30,202	
Police Body Cameras		111,745					
Public Works-Land for Public Works Equipment							
City Hall Annex Parking Lot Expansion							
Milam Park Pavillions-Rework Electrical		15,000					
Public Works - Lawn Mower		8,323	8,600		0%		17,200
Guardrail Repairs		14,070					
Trail Cart-Public Works							
Parks-Milam Park Water Line Replacement							20,000
Bldgs/Grounds-City Hall Fire Alarm System				5,465		5,465	
Bldgs/Grounds-Paint Exterior City Hall Annex				6,864		6,864	
East Ponce Sidewalk Phase 3-Market St to Montreal		161,850		-		-	
Trees Atlanta Installation		9,000		11,591		18,775	
PATH Project		29,103					
I-285 Gateway Monument Sign		11,780	80,000	2,400	3%	2,400	
Gateway Project - I-285 Interchange		11,459					
GENERAL FUND CAPITAL PROJECTS		**550,085**	**150,600**	**56,522**	**38%**	**195,478**	**175,200**

URA FRIENDSHIP FOREST CAPITAL FUND							
Friendship Forest Nature Redevelopment			988,998	287,989	29%	588,080	400,918
Reserve to Fund Balance for 2018							
TOTAL URA FRIENDSHIP FOREST CAPITAL FUND			**988,998**	**287,989**	29%	**588,080**	**400,918**

STREETSCAPE CONSTRUCTION FUND							
Streetscape Construction Fund		1,401,277	4,140,000	547,370	13%	900,000	3,240,000

SPLOST FUND							
SPLOST FUND Bond Principal Payments							730,000
SPLOST FUND Bond Interest Payment						103,494	126,803
SPLOST FUND Construction		-	1,213,282	358,786	30%	2,097,083	3,408,448
SPLOST FUND Total Expenditures		**-**	**1,213,282**	**358,786**	**30%**	**2,200,577**	**4,265,251**

Total Capital Projects		**1,951,361**	**6,492,880**	**1,250,667**	**1**	**3,780,641**	**7,224,566**

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
FUND 2 - FEDERAL SEIZURE - Expenditures							
Professional	521200	-		-			
Repairs/Maintenance	522200	-		-			
Vehicle Repairs	522210	-		-			
Communications	523200	-		-			
Printing	523400	-		-			
Travel	523500	1,890		1,641		2,141	
Due & Fees	523600	-					
Education	523700	-		1,605		2,005	
Other Expense	523910	3,950				-	
General Supplies	531100	258		8,374		8,500	
Small Equipment	531600	3,936		21,264		25,264	
Vehicles	542200	9,868				20,000	
Computers	542500	-					
Vehicle Lease Payments-Principal	581200	53,818	61,057	55,092	90.2%	61,057	87,150
Vehicle Lease Payments-Interest	582200	4,763	3,776	3,719	98.5%	4,370	7,365
Axon Lasers Lease Payments	522320		8,009	8,665		8,665	8,665
Rifles from City of Doraville	542500			10,820		10,820	-
Fund Balance Committed Future Lease Payments							-
Fund Balance Rollforward						217,203	
TOTALS		**78,482**	**72,842**	**111,182**	**152.6%**	**360,025**	**103,180**

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
FUND 2 - CITY SEIZURE - Expenditures							
Repairs/Maintenance	522200	0.00	-		0.0%		
Vehicle Repairs	522210	0.00	-		0.0%		
Communications	523200	0.00	-		0.0%		
Printing	523400	0.00	-		0.0%		
Travel	523500	0.00	-	660	0.0%	3,180	1,000
Education	523700	1,782.15	-	-	0.0%		
Other Expense	523910	1,039.89	50.00	-	0.0%		
Small Equipment	531600	2,028.43	-	1,817	0.0%	1,820	
General Supplies	531100	0.00	-		0.0%		
Computers	542400	0.00	-		0.0%		
Other Capital Equip	542500	0.00	-		0.0%		
Seizure Distributions to Other Agencies	571000						
TOTALS		**4,850.47**	**50.00**	**2,477**	**4953.0%**	**5,000**	**1,000**

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 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
FUND 3 - SPECIAL REVENUE - MULTIPLE GRANT FUND - Expenditures							
		-	-	-			
GDOT LMIG-	573030	75,921	**80,000**	84,118	105.1%	84,118	80,000
Gateway @ I-285 Landscaping		50,000	-	-			
Board of Health-Community Relations	511100	42,653	-	-			
NRPA 10 Minute Walk Grant			-	3,130		40,000	9,370
GDOT-EPDL Sidewalk Market to Montreal	573030	-	**80,000**	80,000	100.0%	80,000	-
PATH Foundation-Path Grant		9,712	-	-			-
TOTALS		**178,286**	**160,000**	**167,248**	**105.1%**	**204,118**	**89,370**

Grant Revenues reimburse grant expenditures only. Expenditures matches revenue

Grant Expenditures funded by Grant Revenue

EXPENDITURE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
FUND 4 - Enterprise Fund - Storm Water - Expenditures 500-							
Storm Water - Professional Svcs	521200	6,901	30,000	30,823	102.7%	40,000	30,000
Storm Water - Rep/Maint	521200	4,682	41,500	1,750	4.2%	10,000	10,000
Storm Water - Dues/Fees-Community View	523600	10,070	11,000	11,709	106.4%	12,000	12,000
Storm Water - Veh Maint/Rep	522200	2,617	-	1,012		2,000	3,000
Storm Water- Equipment Lease/Rental	522320	23,647	23,840	18,190	76.3%	23,840	22,708
Storm Water -Communications	523200	-				-	
Storm Water-Training Expense	523700			2,322		2,500	
Storm Water - General Supplies	531100	512	3,000	146	4.9%	1,000	
Storm Water-Vehicles	542200				0.0%		30,312
Storm Water - Water Gas, Oil & Diesel	531270	-	1,000		0.0%		
Storm Water - Depreciation	561000	53,217					
Storm Water- Capital Outlay	542500		117,402	13,050	11.1%	30,000	195,000
Increase in Fund Balance						181,686	
TOTAL		**101,645**	**227,742**	**79,001**	**34.7%**	**303,026**	**303,020**

Note: Storm Water 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 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
FUND -6 -SANITATION ENTERPRISE FUND -							
Waste Management Fees	522110	192,635	190,786	147,370	77.2%	218,000	218,000
Sanitation Bank Charge	523920	15	-	-			
TOTALS		**192,651**	**190,786**	**147,370**	**77.2%**	**218,000**	**218,000**

EXPENSE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
FUND -330 -HOST REVENUE FUND -							
HOST Expenditures-EPDL Sidewalks-Phase 3	541XXX	50,000	**60,000**	-	0.0%	60,000	40,000
TOTALS		**50,000**	**60,000**	**-**	**0.0%**	**60,000**	**40,000**

EXPENSE		0.00	80,000.00	80,000.00	1.00	80,000.00	0.00
FUND -360 -URA FRIENDSHIP FOREST FUND							
URA Friendship Forest Redevel Proj-Construction	541200	227,886	**988,998**	287,989	29.1%	588,080	400,998
URA Friendship Forest Redevel Proj-Financing	584000	44,227					
TOTALS		**272,113**	**988,998**	**287,989**	**29.1%**	**588,080**	**400,998**

REVENUES As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
FUND 1 -GENERAL FUND - Revenue							
Public Utility R/E Tax - Current	311110	137,493	-	-		135,000	135,000
Other Real Prop Tax	311190	2,162,270	2,759,277	1,392,888	50%	2,740,000	3,096,258
Real Property Tax - Prior	311200	93,576	84,000	113,281	135%	113,281	113,281
Public Utility R/E Tax - Prior	311210	206,239	173,045	132,461		132,461	132,461
Motor Vehicle Tax - Curr	311310	76,564	80,000	71,901	90%	80,000	85,000
Intangible Tax (Reg/Rec)	311340	32,243	42,000	21,381	51%	25,000	25,000
Railroad Equip Tx-Curr	311350	714	800	810	101%	810	810
Personal Prop Tax-Curr	311390	41,301	51,802	28,635	55%	51,802	51,802
Personal Prop Tax-Prior	311400	4,131	1,500	2,924	195%	2,924	2,924
Real Estate Transfer Tax	311600	9,834	14,000	14,351	103%	15,500	15,000
Franchise Taxes-Electric	311710	188,610	215,000	1,410	1%	215,000	215,000
Franshise Taxes-Gas	311730	20,533	21,889	15,216	70%	21,889	21,889
Franchise Taxes-Cable/T	311750	43,637	46,000	25,794	56%	40,000	40,000
Franchise Taxes-Teleph	311760	3,779	6,142	1,711	28%	4,000	5,000
Alcoholic Bev Excise Tax	314200	105,212	100,000	87,774	88%	100,000	100,000
Local Option Mix Dr Tax	314300	13,992	11,000	10,838	99%	12,000	12,000
Business/Occupational Tax	316100	232,013	220,000	203,757	93%	228,000	220,000
Insurance Premium Tax	316200	804,244	810,000	867,339	107%	867,339	867,339
Penalties/Interest-Real Tax	319110	21,375	4,000	9,029	226%	9,500	9,500
Penalties/Interest-Occupation Tax	319400	5,899	4,000	3,278		3,278	3,278
Alcoholic Investigation Fee	321105	5,000	6,000	5,200	87%	5,200	5,200
Retail Beer License	321110	8,500	8,000	9,500	119%	9,500	9,500
Retail Beer License/Drink	321115	3,592	4,250	3,500	82%	3,500	3,500
Retail Wine License	321120	8,500	8,750	9,500	109%	9,500	9,500
Retail Wine License/Drink	321125	3,542	4,250	3,450	81%	3,450	3,450
Retail Liquor License	321130	10,000	10,000	10,000	100%	10,000	10,000
Retail Liquor License/Drink	321135	15,000	15,000	14,450	96%	14,450	14,450
Work Permit & ID Card-Alcohol	321150	6,510	6,000	5,324	89%	6,000	6,000
Work Permiit & ID Card-Entertainr	321151	94,699	80,000	81,937	102%	85,000	85,000
Pawn Shop Permits	321152	5,000	1,500	-		-	-
Hookah Permits	321153	-	-	2,003		2,003	2,003
Ins Co Business License	321220	14,098	13,000	12,200	94%	12,200	12,200
Zoning/Land Use Permits	322210	1,720	1,600	4,933	308%	5,000	5,000
Sign Permits	322230	2,843	3,000	3,232	108%	3,500	3,500
Building Permits	322240	72,442	40,000	70,476	176%	80,000	80,000
Tree Service Permit Fees	322245	606	600	482	80%	600	600
Certificate of Occupancy	322250	1,727	1,400	2,215		2,500	2,500
Other Non-Business/Permits	322900	8,699	6,000	5,800	97%	6,000	6,000
Building Inspections	323120	5,768	6,000	2,700	45%	6,000	6,000
Other Regulatory Fees	323900	-	-	-		-	-
Intergovernmental Revenue - Tucke	337000	7,359	7,200	5,400		7,200	7,200
Tree Replacement/Preservation Fee	341390			27,200		27,200	27,200
Printing & Duplicating	341400	706	400	1,695	424%	1,800	1,800
Election Qualifying Fees	341910	1,548	-	-		-	-
Accident Reports	342120	7,730	6,500	6,624	102%	7,000	7,000
Special Pickups	344111	209	200	275	138%	400	400
Backgrd Check Fees/Crim	346410	23,438	21,000	16,965	81%	21,000	21,000
Woman Club Reservation	347200	19,582	20,000	15,001	75%	18,000	20,000
Pool Admissions	347201	18,533	24,000	21,367	89%	21,367	21,367
Pavilion Reservation Fees	347203	13,402	14,000	10,885	78%	13,000	14,000
Program Fees	347500	-	-	250	0%	250	250
Bad Check Fees	349300	25	100	25	25%	100	100

REVENUES As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
FUND 1 -GENERAL FUND - Revenue							
Other Fees/Chgs for Svcs	349900	7	500	-	0%	500	500
Municpal Court Fines/Forf	351170	767,351	800,000	547,532	68%	700,000	700,000
Police Admin IT Fee	351180	18,228	30,000	11,740	39%	20,000	20,000
Interest Revenues	361000	1	-	-		-	-
Contributions/Donations	371000	140	-	-		-	-
Rents & Royalties	381000	83,175	73,000	53,909	74%	73,000	73,000
Reim for Damaged Prop	383000	51,638	-	-		-	-
Other Miscellaneous Rev	389000	35	1,000	51	5%	500	500
Bus Shelter Revenue	389010	31,701	28,000	16,753	60%	33,506	33,506
Reimburse DEA/OT	389005	19,284	18,000	11,474	64%	18,000	18,000
Sale/General Fixed Assets	392100	-	700	-	0%	700	700
Sale/Land Property	392200		-	-	0%	-	-
Transfer from Fund Balance	391100		-		0%	-	-
Proceeds from Capital Leases	393130	258,699	-	-	0%	131,772	-
Proceeds from Debt Issuance	393140						
Revenue - Proceeds GTIB Debt	393500	-		5,788			
TOTAL - FUND 1		**5,794,696**	**5,904,405**	**4,004,612**	**68%**	**6,157,482**	**6,382,468**

REVENUE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
FUND 2 - FEDERAL SEIZURE FUND - 210							
Cash Confisications (Illegal Act)	351320	83,090	**72,842**	350,651	481.4%	352,000	103,180
Other Confiscations/Escheat	351340	-	-		0.0%		
Proceeds/Sale Confis Prop	351346	5,150	-	8,000		8,000	
Fed Seiz/Interest Revenue	361000	6	-	23		25	
Surplue Funds Prior Year Trans	393510	-	-	-			
Other Revenue	389000	-	-	-			
TOTAL - Federal Seizure Account		**88,247**	**72,842**	**358,674**	**492.4%**	**360,025**	**103,180**

REVENUE As of October 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED BUDGET	2019 BUDGET REQUEST
FUND 2 - CITY SEIZURE FUND - 211							
Cash Confiscations (Illeg Ac)	351320	-	-	-			
Proceeds/Sales/Confis Prop	351346	-	-	-			
City Seiz Interest Revenue	361000	-	-	-			
Other Misc Revenue	389000	-	**50**	-	0.0%	5,000	1,000
Fund Balance Reserve							
TOTAL - City Seizure Account		**-**	**50**	**-**	**0.0%**	**5,000**	**1,000**

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 26, 2018		2017 ACTUAL	2018 ADOPTED BUDGET	2018 ACTUAL AS OF OCTOBER 26 , 2018	% OF BUDGET	2018 PROJECTED & AMENDED	2019 BUDGET REQUEST
FUND 3 - MULTIPLE GRANT FUND - 250							
LMIG	3341100	-	80,000	84,118	105%	84,118	80,000
Gateway @ I-285 Landscape		50,000	-			-	-
Board of Health-Community Relations		42,653	-			-	-
GDOT-All Systems Safety Enhancement Grant			80,000	80,000		80,000	-
NRPA 10 Minute Walk Grant	331155	-	-	40,000		40,000	9,370
PATH Foundation-Path Grant	334200	9,712	-			-	-
			-			-	
TOTAL		**102,365**	**160,000**	**204,118**	128%	**204,118**	**89,370**
FUND 4 -500 - STORM WATER UTILITY REVENUE							
Storm Water Fees Fund	344190	219,689	225,732	188,697	84%	299,000	299,000
Prior Yr Stormwater fees	344195	7,953	2,000	5,878	294%	4,000	4,000
Storm Water Bank Interest	361000	17	10	21	206%	26	20
Transfer Prior Stormwater Funds			-	-			
TOTALS		**227,659**	**227,742**	**194,596**	85%	**303,026**	**303,020**
FUND 6 -540 - SANITATION FUND REVENUE							
Sanitation Fees/Enterprise	344110	176,800	185,771	121,706	66%	213,000	213,000
Prior Yr Sanitaion Fees	344115	8,345	5,000	6,142	123%	5,000	5,000
Commercial Business Fees	344120	-	-	-		-	-
Sanitation Interest	36100	2	15	-		-	-
TOTALS		**185,147**	**190,786**	**127,848**	**67%**	**218,000**	**218,000**
FUND 330 - HOST FUND REVENUE							
HOST Revenues	313300	74,395	60,000	18,691	31%	60,000	40,000
TOTALS		**74,395**	**60,000**	**18,691**	**31%**	**60,000**	**40,000**
FUND 360 - FRIENDSHIP FOREST FUND							
Interest Revenue	361000	83	30	65		80	30
Bond Proceeds	393100	1,350,000	-	-		-	-
Project Spending from Fund Balance			988,968	287,989		588,000	400,888
TOTALS		**1,350,083**	**988,998**	**288,053**	**29%**	**588,080**	**400,918**
FUND 360 - STREETSCAPE CONSTRUCTION FUND							
Proceeds from GTIB/SRTA Loans	393500	1,418,277	1,245,013	144,963	12%	300,000	945,013
FHWA Grant (2005 Earmark)			1,851,772	296,872		600,000	1,251,772
ARC-STBG Program Grant			1,043,215				1,043,215
TOTALS		**1,418,277**	**4,140,000**	**441,835**	**11%**	**900,000**	**3,240,000**
FUND 320 - SPLOST FUND							
SPLOST Tax Revenue	313300	-	1,213,282	852,443	70%	1,278,000	1,704,000
Interest Revenue	361000	-	-	4,029		5,229	3,600
Funding from Bond Proceeds/Fund Balance			-	-		917,348	2,557,651
TOTALS		**-**	**1,213,282**	**856,472**	**71%**	**2,200,577**	**4,265,251**