

The city of
EAST POINT
Georgia

City of East Point, Georgia

FY 14 Adopted Budget Document

For the Fiscal Year

July 1, 2013 - June 30, 2014

Submitted by

Ellis E. Mitchell

Interim City Manager

Finance Staff:

Leon Glaster Jr, Interim Finance Director

Julie R. Keener, Budget Manager

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The city of
EAST POINT
Georgia

Office of the City Manager

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MAYOR
EARNESTINE D. PITTMAN

COUNCIL MEMBERS
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LATONYA MARTIN

INTERIM CITY MANAGER
ELLIS E. MITCHELL

November 22, 2013

Honorable Mayor and Members of the City Council:

As required by the City Charter, I am pleased to submit for your consideration and approval, the City of East Point's Revised Fiscal Year Proposed Operating and Capital Budget for Fiscal Year 2014. The total Proposed Budget for all Funds is $125,153,250. This represents an increase in All Funds of 4.4% over the FY 13 Adopted Budget.

The Proposed General Fund Budget is $33,975,566, based on a Millage Rate of 15, represents a decrease of 0.85% over the 2013 Adopted General Fund Budget. A full discussion is shown below.

This Revised Budget is the City's Fiscal Plan for 2014 and details the means for Revenues and Expenditures. The Revised Budget funds 363 positions in the General Fund, 103 in Enterprise Funds, 67 in Other funds for a total of 533 employees. It also funds Retiree Health Care costs of $601,821 for 337 retired employees.

For your review, consideration, and approval, is the Revised Fiscal Year 2014 Budget for the period of July 1, 2013 through June 30, 2014. The City of East Point City Code, Section 5-101 requires that the Revised Proposed Budget shall be submitted to City Council for the Body's review prior to enactment of a Budget Resolution. Georgia law also requires that, on the day the Proposed Budget is submitted to City Council, a copy of the Budget shall be placed in a public location convenient to the citizens. Furthermore, a copy of the Revised Budget will be posted on the City's Website.

The adoption of the Annual Operating and Capital Budget is one of the key policy actions for a Local Government Administration and City Council. The Budget establishes the financial, operational, policy and communication plans for the City. The Budget document aligns priorities of the City to resources and develops a blueprint for what services it will provide.

The Revised FY 2014 ***Budget is balanced***. Revenues and Expenses from the City's $125,153,250 operating, capital, debt services, and grant funds are appropriated.

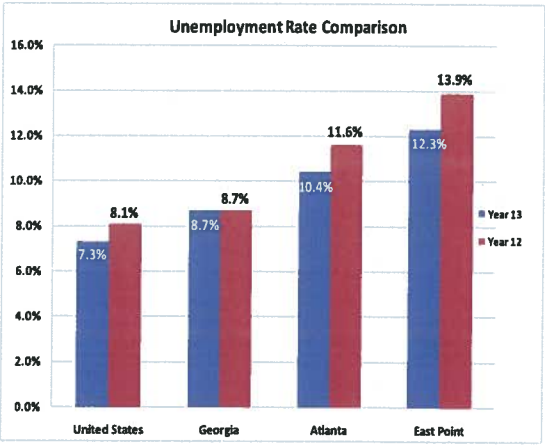
This Revised Fiscal Year 2014 Budget is adjusted: 1) for previously assumed Millage increases; 2) to compensate for the loss of significant property tax revenues; 3) to simultaneously deal with sharp increases in utility wholesale supply and wastewater treatment projects with City of Atlanta.

Revenues projected by the 23 Millage Rate was $11,794,103. Revenues projected by the 15 Millage Rate is $8,218,130, which is a decrease of $3,575,973. The following chart displays the relationship of 15 Mills to 23 Mills.

Fair Market Value (FMV) less $2,000 Homestead Exemption	Net Assessment (40% of FMV)	15 Mills - Millage Rate	23 Mills - Millage Rate	Millage Rate Difference
48,000	19,200	288	442	154
98,000	39,200	588	902	314
123,000	49,200	738	1,132	394
148,000	59,200	888	1,362	474
348,000	139,200	2,088	3,202	1,114

When the Budget is approved, we will provide monthly Actual to Budget expenditure reports for all major funds. In addition, we will complete monthly cash flow statements so we can accurately monitor the collection of Local Option Sales Taxes, Electric utility receipts, Water & Sewer receipts, and Solid Waste receipts.

We will immediately start the FY 2015 Budget Process, including in-depth bottoms up review of all departmental operations.



At the same time, the Revised Budget provides the preliminary blueprint to address financial sustainability and increased accountability within East Point City Government. ***A key priority for the City during FY 2014 Budget will be implementation of new financial policies in line with sound business management, fiscal responsibility, long-term sustainability, and good governance.***

The Revised FY 2014 Proposed Budget includes key program initiatives to meet the day to day operating and long term capital needs of the City. Major spending priorities include:

- The centralization of Information resources and allocating a portion of Administrative & General expenses to the utilities department, thereby relieving the indirect subsidy from the General Fund.
- The Proposed Budget includes $500,000 for Capital Improvements to our portion of the City of Atlanta's Wastewater Treatment Plant. Also, $2.7 Million is appropriated for payment to Fulton County for Waste Water Treatment costs.
- The establishment of a Storm Water Utility.
- Improved budgeting practices for various Federal appropriation grants and the related local match requirements.
- Professional Services Fees for formal Requests for Proposal to address financial and operational risk assessments and forensic audits.
- Prior reallocation of retiree health insurance costs to appropriate funds.

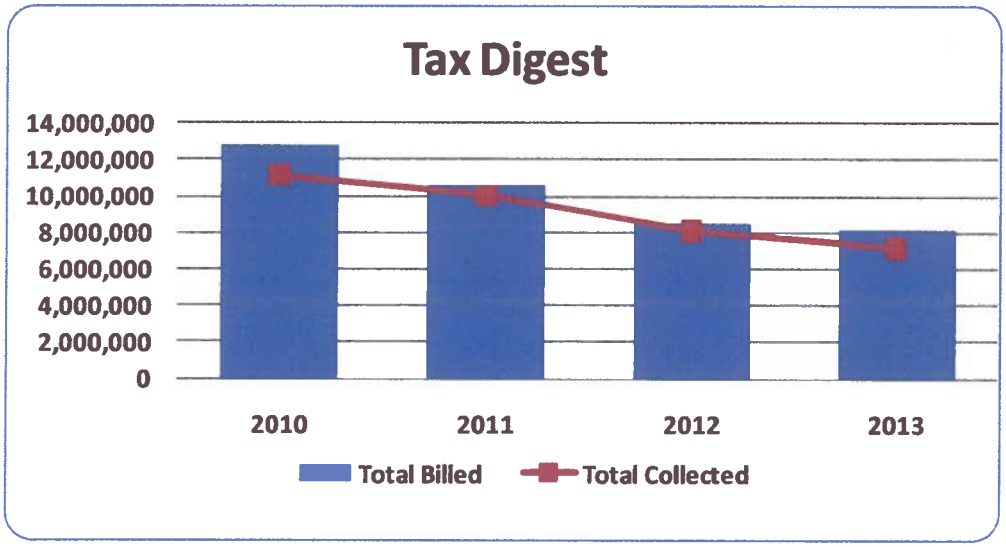
- Proposed increases in user fees and charges for service.

- Capital Projects of $ 2,682,721 for the General Fund have been proposed utilizing MEAG Municipal Competitive Trust (MCT) funding.

While the FY 2014 Budget is balanced, the City is faced with addressing several key long-term sustainability, financial and operational issues, and several immediate challenges, such as:

- ***Addressing local economic conditions.*** City leaders and management must work together with our business and other government partnerships to develop a Master Redevelopment Plan for the City.

  The local economic climate must improve to create new jobs and investment into the local tax base. A Redevelopment Strategy is needed to revitalize the local economy and create vibrant communities that attract new residents. Such a plan should include discussions with the business community and area education institutions to ensure East Point has a trained workforce to meet redevelopment needs.



- ***Stagnant and Declining Property Values***. The City must address this issue along with identifying means to improve the City's tax collections process. A redevelopment strategy will focus on ways to bring new residential, commercial, and industrial development and ways to retain and expand existing businesses.

  Proximity to the world's busiest airport and a public transportation network must be a focus. The community has many assets that must be included in any plan. The City will examine economic partnership incentives to encourage relocation and expansion of existing businesses.

  As shown below, the General Fund Property Tax Digest has decreased over 39 percent from 2010 to 2013, as expenditures such as benefits and pension contribution continue to steadily increase. Additionally, the City must take a proactive approach to address the collection of current and delinquent property tax and other revenues. The City will investigate options for recovery of its aged receivables and debt recovery.

- ***Escalating Health and Pension Benefit Costs.*** The City must address the rising costs for employer paid benefits including Health Care, Retirement, and Workers Compensation, which must be further reviewed for cost efficiencies. The Revised Budget Projections for these cost

areas cannot be sustained in the long term. The City must create a culture of frugality that places increased accountability and transparency in City operations

- ***Investment in Streets and Roads.*** The City needs to reinvest monies into its local neighborhood and business streets and roads. A multi-year Capital Improvement Plan will allow the City to plan for needed upgrades to street conditions including sidewalks and storm water improvements.

- ***Need for Operational and Financial Efficiency and Risk* Assessments/Audits.** The revised Budget includes $500,000 for needed assessments of various program and operations. These proposal reviews will includes forensic audit financial reporting and technology, assessment of the City's Water and Sewer enterprise operations, employee benefits audit and new management contract of payment processing of customer billings.

- ***Implement Best Practices in Fiscal First Aid for Distress Cities.*** The City should best practices from the International City-County Management Association (ICMA), Government Finance Officers Association (GFOA) and other local governments to create long term sustainability. Strategies and actions available to the City could include, what we call, **Fiscal First Aid Strategies and Actions:**

Financial Resource Strategies:

- Audit revenue sources
- Improve billing and collections practices
- Explore fees for services
- Propose taxes with a strong nexus
- Obtain better returns on idle cash
- Examine transfers and program subsidizes
- Develop multi-year revenue projections
- Evaluate overtime use
- Evaluate worker compensations claims
- Address escalating health care & pension costs
- Assess organization structure
- Review of use of take-home vehicles
- Deploy performance evaluation system
- Invest in workforce redevelopment & training

Capital and Debt Strategies:

- Refinance debt for lower interest rates
- Start multi-year capital improvement plan
- Divest of loss-generating enterprises
- Centralize warehouse operations
- Inventory and replacement cycle of assets
- Review of existing facilities and assets

Financial Planning and Analysis Strategies:

- Evaluate and benchmark financial condition
- Inventory programs and services
- Audit certain recurring program operations
- Enhance purchasing practices
- Review inter-organizational agreements
- Revisit internal control systems
- Establish a culture of frugality
- Be willing to spend money to save money

Human Resources Strategies:

Our initial Human Resources Strategy will be to complete a comprehensive reorganization of all major departments in the organization. We will complete a Salary Schedule Analysis to properly align the compensation of all employees with the surrounding area, keeping us competitive in all key operational positions. We will review and revise all major Human Resources Policies and Procedures to conform with best practices and industry standards.

Cash Flow Challenges:

These challenges are so significant; they must be highlighted and given special attention. The FY 2014 Budget provides Financial Cash Flow Challenges. To meet operating needs, the City Council will need to approve a Tax Anticipation Note (TAN), which generates funds to pay the 2006 & 2007 Series Bond payment in the amount of $5.5 million due February 1, 2014.

We have validated that Property Tax revenues will not be available by February 1, 2014, because of the required timelines to approve a Tax Millage Rate and to bill property owners and collect Property Taxes.

Audit Year-End Review:

The following is a summary of the Operating Funds beginning and ending fund balance as of 6/30/13.

	General Fund	Water and Sewer	Electric	Storm Water	Solid Waste
Unrestricted fund Balance (deficit) at 7/1/2012	$1,648,982	$(481,370)	$(1,640,154)	$(466,386)	$(580,825)
Total Revenues	32,007,410	21,939,680	40,770,224	-	4,083,491
Total Expenses	32,549,081	20,855,323	40,326,372	1,689,205	4,382,682
Changes in fund balance	(541,671)	1,084,357	443,852	(1,689,205)	(299,191)
Fund Balance at 6/30/2013	$1,107,311	$602,987	$(1,196,302)	$(2,155,591)	$(880,016)
	A	B	C	D	E

Note: General fund may have to cover the beginning deficit fund balance of the Storm Water Fund.

A This Fund Balance amount includes FY 13 $801K loan to Storm Water Fund to pay its debt service. This Fund also includes $516,279 loan to Storm Water for FY 12 start-up cost. Therefore, the actual cash/funds available is negative $209,968.

B This Fund Balance includes $890,218 loan to Storm water to pay for operational cost in FY13, therefore the actual cash/funds available is negative $287,231.

C The major case of the deficit fund balance is due to the high increase of the wholesale power supply cost of approximately $2 million annually over the past five years.

D The cause of the deficit fund balance is due to lack of revenue. The City has not yet billed the property owners within the City since the establishment of the fund.

E The major cause of the deficit fund balance is due to the following annual cost charges to the fund over the years are: Animal control ($200K) and Street sweeping ($383K).

Fund Balance Recommendations

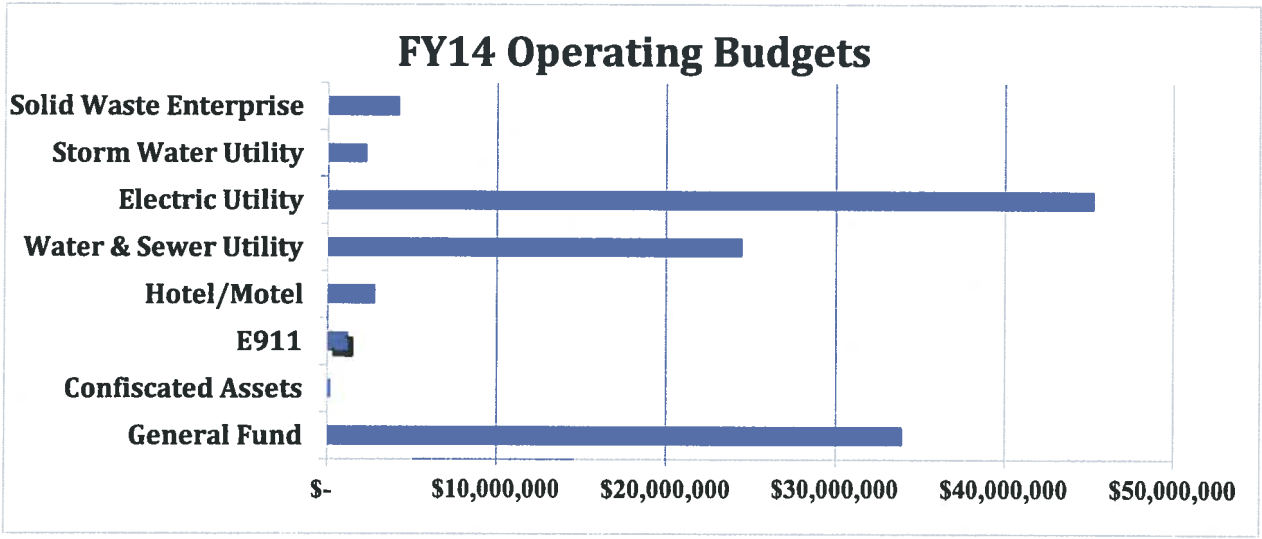
Description	General Fund	Water & Sewer Fund	Electric Fund	Storm Water Fund	Solid Waste Fund
Beginning Fund Balance 7/1/2013	**1,107,311**	**602,987**	**(1,196,302)**	**(2,155,591)**	**(880,016)**
Adjustment A Recommendation: In FY 2012 General Fund loaned Storm Water Fund $516,279 for start-up operations cost. Recommend reimbursement to General Fund from MCT fund in amount of $516,279. Action will repay General Fund and reduce Storm Water Fund debt. (one-time funding source; will not be recommended in future years)	516,279			516,279	
Adjustment B Recommendation: In FY 2013 the General Fund loaned the Storm Water Fund $801,000 to pay Debt service. Recommend reimbursement to General Fund from MCT fund in amount of $801,000. Action will repay General Fund and reduce Storm Water Fund debt. (one-time funding source; will not be recommended in future years)	801,000			801,000	

Description	General Fund	Water & Sewer Fund	Electric Fund	Storm Water Fund	Solid Waste Fund
Adjustment C Recommendation: In FY 2013 the Water & Sewer Fund loaned the Storm Water Fund $890,218 for Operations. Recommend reimbursement to Water & Sewer Fund from MCT fund in amount of $890,218. Action will repay W & S Fund and reduce Storm Water Fund debt. (one-time funding source; will not be recommended in future years)		890,218		890,218	
Adjustment D Recommendation: Use $1,196,302 from MCT Settlement Funds to eliminate FY 2013 Electric Fund negative Fund Balance. This is proper use of MCT Settlement Funds. (one-time funding source; will not be recommended in future years)			1,196,302		
Adjusted FY 2014 Beginning Fund Balances	**2,424,590**	**1,493,205**	**-**	**51,906**	**(880,016)**

BUDGET AT-A-GLANCE

The overall proposed budget amount is $125,153,250, which represents a 6.48% increase from FY 2013 delineated as follows:

General Fund:	$33,975,565	1.61% **increase**
Hotel/Motel:	$2,800,000	no change
Grant Funds:	$5,741,809	5.24% **decrease**
Debt Service:	$2,368,800	0.06% **increase**
E911:	$1,186,519	13.56% **increase**
Other Funds:	$195,000	15.22% **decrease**
Water & Sewer:	$24,464,207	9.78% **increase**
Electric:	$45,276,816	9.78% **increase**
Solid Waste:	$4,185,500	0.42% **increase**
Storm Water:	$2,276,312	71.24% **increase**
Capital Projects:	$2,682,721	MEAG MCT-funded for capital improvements



Personnel

In an effort to balance the Budget, on March 18, 2013, Council unanimously voted to abolish the following 15 positions from FY 2013's Budget:

- Accounting Data Entry Clerk
- Building and Grounds Temporary Laborer (5 positions)
- Contracts and Procurement Director
- Customer Care Director
- Fleet Auto Mechanic
- Information Technology Administrator
- Parks and Recreation Temporary Laborer
- Parks and Recreation Director
- Roads and Drainage Laborer I
- Sanitation Utility Operator (2 positions)

These positions were subsequently removed from the Payroll Projections for FY 2014. A Geographical Information System (GIS) Administrator position was added to FY 2014's Budget to manage all aspects of the City's GIS environment including hardware, software, data and applications. Also under consideration are several unpaid holidays and a reorganization of city departments that could conceivably reduce our employee base. All positions and related strategies will be evaluated during the FY 2015 Budget Cycle.

Health Care Benefits – The City's health care costs will increase 21% from $3,036,855 in FY 2013 $3,674,595 in FY 2014. Over the course of the prior fiscal year, the City experienced an increase in the amount of "high-dollar" benefit claims, which resulted in a considerable increase to the City's healthcare insurance for FY 2014. We are working closely with our Insurer, Aetna, to develop a Comprehensive Wellness Program to reduce the cost of our insurance and more importantly to build a "healthier" workforce.

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Pension Benefits - The City's unfunded Pension liability debt totals $ 51,696,833 which is funded with the Constant Dollar Method that was selected by Council in 2012. The annual payment is $ 7,906,896, which includes principal and interest. This payment method began on 7/1/2012, with the City contributing 51.33% of each employee's biweekly salary. This method was successful during FY 2013, resulting in zero Pension Shortfalls in the 2nd and 3rd quarters of FY 2013. The total cost of the Pension liability is $9,823,293, which includes the unfunded and active employee pensions.

Operating Funds

The following is a breakdown of the General Fund Revenue and Expenditure Budget.

General Fund Revenues:	FY 11 Actuals	FY12 Actuals	FY 13 Adopted	FY14 Proposed	%-/+
Taxes	26,090,780	26,159,428	26,623,051	23,927,505	-10%
Licenses and Permits	1,467,098	1,792,303	2,013,500	2,206,300	10%
Intergovernmental Revenues	5,040	7,205	8,299	5,040	-39%
Charges for Services	264,642	346,320	342,610	736,150	115%
Fines and Forfeitures	2,032,081	2,445,634	1,500,800	1,577,200	5%
Investment Income	6	4,139	-	-	0%
Miscellaneous Revenue	1,020,211	1,706,753	781,600	697,446	-11%
Other Financing Sources	1,586,707	1,823,140	2,166,360	4,825,924	123%
Total General Fund Revenues	**32,466,565**	**34,284,923**	**33,436,220**	**33,975,565**	**2%**
General Fund Expenditures:					
Personnel Services	24,268,585	24,755,129	24,020,762	24,775,626	3%
Purchased/Contracted Services	5,764,448	6,971,389	6,072,192	4,980,130	-15%
Supplies	1,110,477	1,216,664	955,716	1,011,445	5%
Capital	241,580	643,630	120,650	175,118	45%
Indirect Cost	(2,304,254)	(1,659,016)	226,542	1,103,397	268%
Debt Service	2,404,981	844,097	1,094,459	414,111	-62%
Other Costs	1,119,048	2,093,215	521,832	747,466	67%
Transfers In/Out	25,000	2,188,983	424,067	705,919	66%
Total General Fund Expenditures	**32,629,866**	**37,054,091**	**33,436,220**	**33,975,565**	**2%**

The following is a breakdown of the Enterprise Fund Revenue and Expenditure Budgets.

Enterprise Funds:	FY 11 Actuals	FY12 Actuals	FY 13 Adopted	FY14 Proposed	%-/+
Water & Sewer Utility	15,100,182	21,885,822	21,539,207	24,464,207	14%
Electric Utility	39,631,466	40,708,795	41,244,139	45,276,816	10%
Storm Water Utility	-	-	1,329,281	2,276,312	71%
Solid Waste	4,031,266	4,107,602	4,168,174	4,185,500	0%
Total Enterprise Funds	**58,762,914**	**66,702,219**	**68,280,801**	**76,202,835**	**12%**

Storm Water Fund

The Fiscal Year 2014 Budget includes Storm Water Utility Revenues in the amount of $2,276,312. This Revenue includes **Option 3 of Storm Water Fees**. The current Budget includes operating cost of $1,475,312 and a debt service payment of $801,000.

As for Capital Improvements, we have requested $300,000 for the following programs/projects:

- Provide Elevation certificates to homeowners in flood zone for CRS requirements.
- Provide stream bank stabilization for areas identified in City Storm Water Management Plan.

The following is an analysis of the Storm Water Fees & Options Recommendation:

STORMWATER UTILITY COST TO RESIDENTIAL FAMILIES

Residential Housing Space In *Impervious Square Feet	Option 1 Yearly Base Rate	Option 3 Yearly Base Rate
0 to 1,769 square feet	$3.58 per Month. $42.96 Yearly	$5.03 per Month. $60.36 Yearly
**1,770 to 4,735 square feet	$6.50 per Month. $78.00 Yearly	$9.15 per Month. $109.80 Yearly
4,736 and above square feet	$9.37 p. Month $$115.44 Yearly	$13.52 p. Month $162.24Yearly

*Impervious surface means that part of a developed parcel that has been modified to reduce the land's natural ability to absorb and hold rainfall.
** 80% of residential housing space parcels are in 1,770 to 4,735 square feet

STORMWATER FEE ANALYSIS

Budget	Option 1	Option 2	Option 3
FY 2014 Expenses 2,276,312	Option 1 FY 2014 Revenue 1,626,285	Option 2 FY 2014 Revenue 1,951,542	Option 3 FY 2014 Revenue 2,289,309

Recommendation

Discussion	Recommendation
We believe that the option selected needs to support the total expenses of the Storm Water Fund. If an option that is selected that does not support the total expenses there is a real possibility of a Fee increase at a later date. The Storm Water expenses for FY 2014 are $2,276,312.	Option 3 is the only option that supports the yearly budgeted costs of the Storm Water Fund. We recommend Option 3.

Electric Fund

East Point Power's main mission is to provide quality electrical energy to its 15,000 customers. In order to meet this mission properly, regularly scheduled maintenance must be performed on a yearly basis to the Electrical Distribution System.

Maintenance issues for fiscal year 2014's Budget Year will include: 1) the replacement of critical substation equipment that has exceeded the recommended life span for reliable usage and 2) continuing Tree Trimming Program, as it has proven to be very effective in helping to maintain the overhead electrical system.

A contracted crew will be retained to assist the City crew in effectively trimming our tree system and removing dead trees that are endangering power lines. This maintenance will help eliminate power outages to our customers and aid in attaining positive data used for marketing when seeking new customers. This in turn, can potentially increase our revenue stream.

These new customers will need new electrical distribution systems installed in order to provide their electric energy. We are taking every precaution to be able to effectively and efficiently provide these installations.

All of these projects require highly trained electrical personnel and dependable electrical distribution construction equipment and vehicles in order to compete as a successful public power utility. We will evaluate this operation and provide recommendations to retain a quality work force and keep current equipment operable.

Water & Sewer Fund

Three major categories of expenditures must be met annually from revenues:

- Operating expenses,
- Debt service payments, and
- Funding of renewals and replacements and minor capital outlays.

The Water and Sewer Department will continue its work toward a goal of "improving and becoming a world class provider of drinking water to our citizens and customers. Planned upgrades of plant controls and incorporating some advance treatment processes will increase efficiency and lower operating costs. EPD Consent Order was completed two years ahead of schedule and staff has replaced over 1500 feet of new sewer pipe.

The Department was recently awarded the Outstanding High Achievement Award for the Water plant for 2013 by the Georgia Association of Water Professionals for 2014

Sanitation Fund

Sanitation will continue to operate under its standard normal operation procedures.

Under the **Bulk Waste Amnesty Program,** residents can dispose of their bulk material free of charge twice per year in the Spring and the Fall.

Under the **Commercial Hauler Franchise Fee**, larger commercial entities who produce more than four cubic yards of waste per week are required to utilize private haulers. In return, the City receives 20% of the gross income of the private haulers that service the commercial entities.

The **Private Recycle Program** costs the City $360,000 annually with the vendor providing a $60,000 rebate for a net cost of $300.000 annually. We will complete a cost benefit analysis to properly restructure the Recycling program.

Customer Care Fund

The Customer Care Department is one of East Point key portals to citizen interaction with our Municipality. The Customer Care Department has recently added the Meter Service Division which repairs meters, replaces meters and assures appropriate meter billing. The Customer Care Division is currently being evaluated to assure efficient and effective business practices concerning safeguarding of assets, customer service and recordkeeping.

NEXT STEPS

The Revised Budget plan needs to be formally adopted by City Council. Attached to this transmittal letter are a series of actions that will support the adoption of this plan. City Council will also need to hold a formal public hearings on 11/25/2013 to meet the State required Community Notice and Involvement Process.

City Council can look forward to an improved financial reporting process to provide feedback on the financial performance of its Financial Plan. Interim budget to actual reports will be prepared for increased accountability in the City's performance. The proposed new Financial Management Policies will hold management accountable for actions and ensure that the City has best practices in place to promote organizational values, professionalism, integrity, and accountability.

CONCLUSION

Mayor and Members of the City Council of the City of East Point, Georgia with your approval of the actions proposed tonight, you are sending a strong and powerful message to all stakeholders (the residents, the businesses, the employees, the County of Fulton, and the State of Georgia) that you are here to honor your roles and responsibilities of setting policies for East Point and making sure these policies are executed.

I am honored to have this opportunity to serve and look forward in working closely with you, the staff team and building a strong East Point.

Respectfully submitted,

Ellis E. Mitchell
Interim City Manager

Enclosures

The city of
EAST POINT
Georgia

FY 2014

Ordinances & Resolutions

STATE OF GEORGIA
COUNTY OF FULTON

ORDINANCE NO._____

AN ORDINANCE

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF EAST POINT, GEORGIA, TO ADOPT A BUDGET FOR THE FISCAL YEAR, ENDING JUNE 30, 2014; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES; BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF EAST POINT AND IT IS HEREBY ORDAINED BY THE AUTHORITY OF SAME THAT:

Section 1. The annual budget for the operations, capital projects, grant programs and debt service for the City for the Fiscal Year ending June 30, 2014, is $125,153,250. The budget includes all revenues and expenditures for governmental and enterprise purposes as detailed in the accompanying budget documents herein incorporated is hereby adopted in accordance with Georgia law. The Fund Summaries are as follows:

OPERATING BUDGETS		FY 2014 REVISED
General Fund	$	33,975,566
Confiscated Assets	$	195,000
E911	$	1,186,519
Hotel/Motel Tax	$	2,800,000
Water & Sewer Utility	$	24,464,207
Electric Utility	$	45,276,816
Storm Water	$	2,276,312
Solid Waste	$	4,185,500
Subtotal	**$**	**114,359,920**

DEBT, GRANT & CAPITAL BUDGETS		FY 2014 REVISED
Capital Projects	$	2,682,721
Corridors TAD B District	$	2,368,800
General Grant Funds	$	227,801
Restricted Grants	$	5,514,008
Subtotal	**$**	**10,793,330**
Grand Total	**$**	**125,153,250**

Section 2. This ordinance shall become effective immediately and the budget shall be implemented for the Fiscal Year of July 1, 2013 through June 30, 2014.

Section 3. *Repealer* - All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. *Severability* - In the event any section, subsection, sentence, clause or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no matter affect the other sections, subsections, sentences, clauses or phrase of this ordinance, which shall remain in full force and effect as if the section, subsections, sentence, clause or phrase so declared to be adjudged invalid or unconstitutional were not a part here of. The Council hereby declares that it would not have passed the remaining parts of this ordinance if it had known that such part or parts hereof would be declared or adjudged invalid or unconstitutional.

First Reading - November 25, 2013
Second Reading - November 25, 2013

This Ordinance having been duly advertised and public hearing thereon held, the same adopted and approved by the Mayor and Council of the City of East Point, this day of November 25, 2013.

_____
Earnestine D. Pittman, Mayor

ATTEST:

_____
Agnes Beltran, City Clerk

APPROVED AS TO FORM:

_____
Corliss Lawson, City Attorney

STATE OF GEORGIA
COUNTY OF FULTON

RESOLUTION NO._____

A RESOLUTION

A RESOLUTION TO AUTHORIZE THE INTERIM CITY MANAGER TO ESTABLISH FISCAL POLICIES AND OPERATIONAL CONTROLS

WHEREAS, the duly elected governing authority of the City of East Point, Georgia is the Mayor and Council thereof; and

WHEREAS, the extended economic downturn and financial constraints have necessitated the re-examination of all aspects of the operation of City government; and

WHEREAS, best practices of any organization includes the review of all operational aspects to end obsolescence, increase efficiency, spur productivity and to reduce duplicative or unnecessary costs; and

WHEREAS, the Interim City Manager is imbued by Sections 2-302 and 2-401 of the Charter with the responsibility for the efficient administration of all departments of said municipal government; and

WHEREAS, in comparison, Section 2-101 of the Charter grants all legislative powers and authority in the Mayor and City Council; and

WHEREAS, the full and complete legislative and policy-making authority of the City resides in the City Council pursuant to Section 2-401; and

WHEREAS, the Mayor and Council have retained the Robert Bobb Group, LLC for the provision of an Interim City Manager to operate the City and other related City management services;

BE IT RESOLVED by the Mayor and the City Council of East Point as follows:

- **Section One**: The Interim City Manager be and is hereby authorized to recommend for adoption by City Council the following Fiscal policies and ordinances: (1) Financial Planning Policies to achieve long-range planning based on the fundamental principles of a balanced budget; (2) Revenue Policies that foster stability to minimize service disruptions caused by revenue shortfalls; and (3) Expenditure Policies to ensure fiscal stability. which include but are not limited to: a) an Annual Operating Budget and Capital Improvement Plan Policy; b) Fund Balance and Stabilization Reserve Policy; c) Long-Term Debt Financing Policy; d) Accounting, Auditing and Financial Reporting Policy; e) Non-Tax Revenue Spending Policy F)Asset Inventory; g) Revenue Diversification; h) Fees and Charges; i)Use of One-time Revenues; j) Use of Unpredictable Revenues; k) Cash Investment; l) Debt Capacity, Issuance and Management; m) Operating/Capital Expenditure Accountability; n) Grants Management.

Section Two: The Interim City Manager and the City Attorney are further directed to draft for City Council legislation for presentation to the General Assembly to effect: 1) removal of the millage cap of 15 mills; and 2) removal of the elimination of the 70 years and above millage exemption.

Section Three: The Interim City Manager is further authorized to cause an RFP for the following operational contract services from third-party vendors: 1) Qualified Forensic Auditing services on an as needed basis; 2) Merchant Processing Services; 3) Assessment of the Water and Sewer Operations and Billing Processes; and 4) Healthcare and Risk Management Audit and Analysis.

Section Four: This Resolution shall become effective immediately.

BE IT RESOLVED by the City Council of East Point this _____ day of _____, 2013.

CITY OF EAST POINT, GEORGIA

_____
Earnestine Pittman, Mayor

ATTEST:

_____
City Clerk

APPROVED AS TO FORM:

_____
Corliss Lawson, City Attorney

The city of
EAST POINT
Georgia

FY 2014
Adopted Rate Schedules

The city of
EAST POINT
Georgia

Human Resources Department
1526 E. Forrest Ave., Suite 400
East Point, Georgia 30344
404-270-7067 Phone
404-209-5170 Fax

MAYOR
EARNESTINE D. PITTMAN

COUNCIL MEMBERS
SHARONDA D. HUBBARD
ALEXANDER GOTHARD
PATRICIA LANGFORD
LANCE RHODES
MARCEL L. REED
MYRON B. COOK
J. SLAUGHTER-GIBBONS
LATONYA MARTIN

INTERIM CITY MANAGER
CORLISS LAWSON

October 4, 2013

MEMORANDUM

To: Julie Keener
Budget Manager

From: Wyndra Carter
Interim Human Resources Director

Re: Proposed Fee Schedule for FY 14

The proposed fee schedule for FY 14 for Human Resources is listed below:

$5.00 - To replace lost/stolen employee identification badges.

CITY OF EAST POINT
FIRE DEPARTMENT
2727 East Point Street
East Point, Georgia 30344
404-559-6401 Telephone
404-765-1172 Facsimile
www.eastpointcity.org

MAYOR
EARNESTINE PITTMAN

COUNCIL MEMBERS
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J. SLAUGHTER-GIBBONS
LATONYA MARTIN

INTERIM CITY MANAGER
SEIGFRIED JONES

MEMORANDUM

TO: Julie Kenner, Budget Manager

FROM: Marcus Anderson, Assistant Fire Marshall

DATE: April 11, 2013

RE: Proposed Fee Schedule for FY14

Listed below are the fee schedules for the Fire Department for the FY2014 budget.

False Fire Alarms – there is no charge for the 1st and 2nd calls
3rd $100.00 plus court costs
4th $150.00 plus court costs
5th $200.00 plus court costs
6th $250.00 plus court costs

Permits	
Blasting	$100.00
Fireworks	$250.00
Tar Kettle	$ 50.00
Tents/Carnivals	$ 50.00

The city of
EAST POINT
Georgia

Reggie Taylor
City Manager

Woodrow W. Blue, Jr.
Chief of Police

April 12, 2013

To: Julie Keener, Finance

From: Woodrow W. Blue, Jr., Chief of Police

Re: Rate Schedules

Please see below for the Police Department Rate Schedules for FY13-14:

Post 1990 Reports	$ 5.00
Pre 1990 Reports	$ 15.00
Taxi Permits	$ 50.00
Taxi Inspections	$100.00
Alcohol Server Permit	$ 50.00
Fingerprints	$ 15.00
Fingerprint Cards	$ 5.00
Backgrounds	$ 10.00
Soliciting Permit	$ 20.00
Expungements	$ 25.00
Fax Services (local)	$ 2.00
Fax Services (long dist)	$ 5.00
Crime Scene Photo (CD)	$ 10.00

Chief Woodrow W. Blue, Jr.

The city of EAST POINT Georgia

Department of Planning & Development Services
@ Jefferson Station
1526 E. Forrest Avenue Suite 100 East Point, GA 30344

404.270.7212 (Phone) 404.765.2784 (Fax) www.eastpointcity.org

FEE SCHEDULE

All Fees are due at time of application and are NON RE-FUNDABLE.
Permits are also NON-TRANSFERABLE.

Applications

Annexation		$300		
Planning Commission		$175		
	Acreage	Residential	Commercial & All Other	Industrial
Rezoning	Less than 10 acres	$650	$875	$1,100
	10 + acres	$1,050	$1,300	$1,500
Zoning Modifications		$350	$450	$550
Special Use Permit	$300			
Variance (each concurrent variance $100)		$450	$550	$650
Administrative & Secondary		$300	$400	$500
Zoning Verification Letter	$50			
Alcohol Certification Letter	$50			
CZIM Address List	$25			
Map Request				
A-Size (8 ½ x11)	$5	Amended to reflect the State Charges for Open Record Requests Adopted October 17, 2011		
B-Size (11x17)	$10			
C-Size (17x22)	$15			
D-Size (22x34)	$20			
E-Size (36x44)	$25			
CD's	$3			

Administrative Fee: $45

An administrative fee will be charged for permits that require plan submittals, certificates of occupancy, inspection sheets, and for installation lists when not attached to combination building permits.

Review Fees

Concept Plan Single Family Other	$350	$5 per acre 5 per lot 5 per unit for town homes and apartments	Whichever is greater
Preliminary Plat	450	More than 3 lots Plus $5 per lot	
Minor	250	Maximum 3 lots	
Final Plat	350	Plus $5 per lot	
Expedited Services	Double the regular fee	Building Plan Review – 7 business days Mini Review – 2 business days	

Land Development Permit Fees

Land Development Commercial and all other Single Family	$350	$20 per acre 20 per lot	Additional review fee of $200 assessed for the second and subsequent re-submittal of plans
Based on Valuation of Job	Fee	Requirements	
$1 to $5,000	$300	Plus valuation cost	
$5,001 to $20,000	300	For the first $5,000 and $150 for each additional $1,000, or fraction thereof	
$20,001 to $100,000	2,550	For the first $20,001 and $100 for each additional $1,000, or fraction thereof	
$100,001 to $250,000	10,550	For the first $100,001and $50 for each additional $1,000 or fraction thereof	
$250,001 to $500,000	18,050	For the first $250,001 and $25 for each additional $1,000, or fraction thereof	
$500,001 to $1,000,000	24,300	For the first $500,001 and $15 for each additional $1,000 or fraction thereof	
$1,000,001 and up	31,800	For the first $1,000,001 and $10 for each additional $1,000, or fraction thereof	

Land Development Valuation Calculation

(Items to be calculated on cover sheet of submittal)

Inspection		
Road Vertical & Section	$16	Per ln. ft
Curb and Gutter	6.50	Per ln. ft
Base and Paving	25	Per sq. ft
Commercial Driveway	0.75	Per sq ft
Storm Drainage	20	Per ln. ft
Wastewater	22	Per ln. ft
Water Main	16	Per ln. ft
Sidewalk	2	Per sq. ft
City Ordinance Compliance		
Residential	$200	Per lot
Other	700	Per acre
NPDES	80	Per disturbed acre
Permit Fees		
Street Name Markers/Intersection	$75	Per intersection
Traffic Signs/Intersection	65	Per intersection
Land Disturbance Permit	$125	

Building Permit Fees

Building Permit & Rehab Permit Commercial and all other Single Family	$75	Plus valuation of job
Based on Valuation of Job	Fee	Requirements
$1 to $500	$0	
$501 to $2,000	37.50	For the first $500 plus $3.50 for each additional $100, to and including $2,000
$2,001 to $25,000	111.25	For the first $2,000 plus $14 for each additional $1,000, to and including $25,000
$25,001 to $50,000	391.75	For the first $25,000 plus $10.10 for each additional $1,000, to and including $50,000
$50,001 to $100,000	643.75	For the first $50,000 plus $7 for each additional $1,000, to and including $100,000
$100,001 to $500,000	993.75	For the first $100,000 plus $5.60 for each additional $1,000, to and including $500,000
$500,001 to $1,000,000	3,233.75	For the first $500,000 plus $4.75 for each additional $1,000 to and including $1,000,000
$1,000,000.01 and up	5,608.75	For the first $1,000.000 plus $3.65 for each additional $1,000
Building Plan Review Single-Family Commercial and all other	½ of the Building Permit Fee	
Plan Review re-submittal fee	Plan Review Cost	3rd and subsequent re-submittals
Re-Inspection Fees		
Commercial		All fees allow for a rough inspection and a final inspection. If additional trips are required to inspect inferior work, an additional fee must be paid in advance
1st	$90	
2nd	110	
3rd	130	
Residential		
1st	$70	
2nd	90	
3rd	110	
Gas Release Inspection Fee	$60	Subsequent inspections additional $25/each
Power Release Inspection Fee	$60	Subsequent inspections additional $25/each

PERMIT FEES		
Cell Tower Antenna co-location (per antenna)	Based on valuation of job 400	
Demolition Accessory Building Commercial and all other Single Family Homes	85 550 300	Plus $5 per acre
Fence	70	Plus $3 per $1,000 of the estimated cost
Temporary Storage Unit/PODS Residential Non-Residential	50 100	Residential allows 3 permits per year – 30 days each Non Residential 1 permit per year – 180 days
Moving House	1,000	In or out of the City or through the City must contact the Police Department
Administrative Permit Roadside/Produce Vending Fee	100 50	Plus Administrative Fee If vendor does not have an applicable business license
Administrative Permit for Outdoor Events/ Festivals/Vending Class A Class B Class C Class D Class E	 500 325 200 150 125	Plus Administrative Fee Participation of 20,000 or greater Participation of 10,000 to 19,999 Participation of 2,000 to 9,999 Participation of 250 to 1,999 Participation of Less than 250
Signs & Billboards		
Dynamic Digital Billboard	1500	
Traditional Billboard	2000	
Signs/Banners	75	Plus valuation of job
Billboard Renewal	100	Annual Renewal
Sign Renewal	25	Annual Renewal per sign and business
Tree Bank	250	Each tree density unit removed; if specimen tree is removed without a permit $1000 @ each tree density unit removed. Tree Protection Plan submittal with survey and scope of work is required for over ten (10) trees excluding single family lots.
Tree Removal	75	Removal of 6 or more Specimen trees requires base fee plus $20 per tree removed. A permit is issued.
	60	Removal of 5 or more Non-specimen trees requires a plan review by Public Works. After review work may commence. No permit issued.
Residential Energy Audit	$275	For building up to 2,000sf + $50 per each additional 1,000sf (includes equipment, labor, time & report)
Small Commercial Energy Audit	$700	For building up to 4,000sf + 150 per each additional 1,000sf

BUSINESS LICENSES

Administrative Fee	$75	
Flat Tax	$50	+ Gross Receipts based on Class (per $1000 over $10,000)
Class 1		+ $0.97
Class 2		+ $1.03
Class 3		+ $1.08
Class 4		+ $1.15
Class 5		+ $1.30
Class 6		+ $1.68
Employee		Fee based on Number of Employees
1	$30	
2	60	
3 – 9	60	+ $15.00/employee over 2
10-99	165	+ $12.60/employee over 9
100 – 499	1299	+ $10.40/employee over 99
500 or more	5459	+ $7.40/employee over 499
Professional Tax		
Administrative Fee	$75	+ Gross receipts + Employee fee or
Practitioner	$400	+ Administrative Fee + Employee fee Election made by January 1
Renewal Date March 31		Please see applicable Regulatory Fees Sec. 5-2016

CERTIFICATE OF OCCUPANCY

Commercial and all other / Single Family	$70	Plus administrative fee
Re-Inspection	90	1st Re-inspection
Commercial and all other	110	2nd Re-inspection
Re-Inspection	70	1st Re-inspection
Single Family	90	2nd Re-inspection
Certificate of Occupancy fees will be assessed per unit for multi-family and townhome dwellings.		
Certificate of Completion	70	Plus administrative fee Certificate of Completion applies to renovation projects. Certificate of Completion fees will be assessed per unit for multi-family and townhome dwellings.

ADDITIONAL FEES (No Administrative Fee Required)

Reissue of Business License Certificate of Completion Certificate of Occupancy	40	Does not require administrative fee	
Garage/Yard Sale			
1st	5	Two permits allowed per year. Does not require administrative fee	
2nd	10		
Interior Demolition Permit	75		
Roofing	75		If plans are required, an administrative fee and a plan review fee <u>will</u> be assessed.
Residential			
Commercial and all other		Plus valuation of Job	

Penalties

Where work has been started prior to obtaining a permit, the fine will be assessed at the time the permit is issued. Payment of fines shall not relieve anyone from fully complying with the requirements of the Standard Codes nor from any other penalties.

Fixture Costs

The Following Inspection Fees Shall Be Paid to the City Before A Permit Is Issued On Any Work Performed:

Electrical Permit		
Commercial, Residential and all other Electrical Plumbing Mechanical	$75	Plus Fixture Cost below
Appliances - Residential		
Clothes Dryer		4.50
Dishwasher		2.50
Disposal Unit		2.50
Furnace (Gas/Oil)		1.50
Water Heater		7.50
Meter Loops		
Temporary Service Pole		Base Permit Fee
30 Amps		1.50
60 Amps		2.00
100 Amps		2.50
150 Amps		3.00
200 Amps		3.50
400 Amps		5.50
401 - 600 Amps		6.00
>601 Amps and over/ea		0.05
Sub Feeders Per amps		0.03
Flood and Area Lighting		
100 to 300 Watts		0.60
400 to 1000 Watts		0.80
1001 and Over		1.00
Outlets & Switches		
Commercial and all other		0.35
Residential		0.25
Ranges - Residential		
Combination Unit		5.00
Oven Unit		3.00
Surface Unit		3.00
Transformers, Heaters, Furnaces & Appliances		
Less than 1.0 KW		1.50
1.0 TO 3.5 KW		2.50
4.0 TO 10 KW		4.50
10.5 TO 25 KW		5.50
Over 25 KW		5.50
25 KW & over/per KW		0.10
Commercial and all other Fixtures		0.50
Drop Cords		0.30
Florescent Fixtures		0.35
Residential Fixtures		0.30
Showcase Fixtures		0.30
Vent Hood		1.50
Motors		
Less than 1		1.50
1 HP – 5 HP		2.50
5.5 HP – 10 HP		3.50
10.5 HP – 20 HP		5.50
20.5 HP – 50 HP		10.00
50 HP and over plus .05 per HP over 50		10.50
Motion Picture w/o Wire		3.00
Motion Picture w/Wire		5.00

Fixture Costs (cont'd)

Low Voltage Circuits	
Alarm	5.00
CATV Jacks	3.00
Door Bell/Phone	3.00
Intercom	5.00
Security	3.00
Other	
Ballasts	1.50
Gas Disposable Pump	3.00
Hot Tubs/Jacuzzi/Spas	10.00
Mobile Homes	25.00
Sewer Injection Pump	5.00
Sub Feeds per Amp	0.03
Swimming Pools	25.00
Transformer Discharge System	1.50
X-Ray Machine	15.00

HVAC Permit		
Commercial, Residential and all other Electrical Plumbing Mechanical	$75	Plus Fixture Cost below
Heating System		
HVAC up 79K		6.00
HVAC 80K-101K BTU		8.00
HVAC 102K-126K BTU		10.00
HVAC 127K-154K BTU		11.00
HVAC 155K-185K BTU		12.00
HVAC 186K-218K BTU		14.00
HVAC 219K-255K BTU		16.00
HVAC 256K-295K BTU		17.00
HVAC 296K-385K BTU		19.00
HVAC 386K-485K BTU		22.00
HVAC 486K-600K BTU		26.00
HVAC 601K-725K BTU		29.00
HVAC 726K-860K BTU		35.00
HVAC 861K-1,270K BTU		40.00
HVAC 1,271K-1,750K BTU		48.00
HVAC 1,751K-2,610K BTU		55.00
HVAC 2,611K-2,980K BTU		65.00
HVAC 2,981K-3,700K BTU		68.00
HVAC 3.701K-7,999,999 BTU		75.00
HVAC 8,000,000-11,999,999 BTU		85.00
HVAC 12,000,000-15,999,999 BTU		95.00
Cooling System		
2 Tons		5.00
3 Tons		8.00
4 Tons		12.00
5 Tons		16.00
6 Tons		19.00
7.5 Tons		25.00
8 Tons		27.00
10 Tons		30.00
15 Tons		40.00
20 Tons		50.00
25 Tons		58.00
30 Tons		63.00
40 Tons		78.00
50 Tons		90.00
100 Tons		138.00

Fixture Costs (cont'd)

Duct Alterations	
Gas Piping	
0-200 CBFT	5.00
201-275 CBFT	6.00
276-345 CBFT	7.00
346 - 550 CBFT	8.00
551-1,000 CBFT	10.00
1,001-1,750 CBFT	15.00
1,751-10,000 CBFT	30.00
10,001-22,000 CBFT	35.00
22,001-45,000 CBFT	45.00
45,001-60,000 CBFT	55.00
60,001-100K CBFT	65.00
Over 100K CBFT	75.00
Ventilating Fans	
0 to ¼ HP	1.00
1/3 HP	2.00
¾ HP	3.00
1 HP	4.00
1 ½ HP	7.00
2 HP	9.00
3 HP	14.00
5 HP	19.00
7 1/5 HP	26.00
10 HP	32.00
15 HP	40.00
20 HP	50.00
25 HP	55.00
30 HP	62.00
40 HP	75.00
50 HP	85.00
60 HP	95.00
75 & OVER HP	110.00
Vent-a-Hood – Commercial	
Furnace	25.00
Grease Hoods	
Up to 10 SQ FT	6.00
Up to 15 SQ FT	8.00
Up to 20 SQ FT	10.00
Up to 25 SQ FT	12.00
Up to 45 SQ FT	14.00
Up to 80 SQ FT	20.00
Up to 100 SQ FT	25.00
Over 100 SQ FT	30.00

Fixture Costs (cont'd)

Plumbing Permit		
Commercial, Residential and all other Electrical Plumbing Mechanical	75	Plus Fixture Cost below
Disposals		
Commercial and all other		5.00
Residential		2.50
Drains		
Autopsy Table		2.50
Floor Hub		2.50
Roof		2.50
Surface		2.50
Sinks		
Basin		2.50
Kitchen Sink		2.50
Mop		2.50
Service		2.50
Sprinklers		
Fire		25.00
Irrigation		25.00
Sprinkler Heads (per head)		0.50
Tubs		
Bath		2.50
Garden Tub		2.50
Backflow Preventer		
Commercial		25.00
Residential		3.00
Pressure Reducing		2.50
Other		
Bidet		2.50
Boiler		20.00
Dishwasher		2.50
Drinking Fountain		2.50
Medical Gas Piping (per drop)		2.50
Safe Waste System		7.50
Sewer Main (per ft)		0.10
Sewer Ejectors		2.50
Shower		2.50
Sillcock		2.50
Sump Pump		2.50
Thermal Expansion Device		2.50
Urinals		2.50
Washing Machine		2.50
Water Service (per ft)		0.10
Water Closet		2.50
Water Heater		20.00

EAST POINT DEPARTMENT OF WATER & SEWER 2014 FEES

WATER MAIN Installation Services and Fees

8 Inch

:: Water Main Installation: Size 8". Inspection & Testing	$	950.00
:: Water Main Installation: Size 8". Chlorination	$	300.00

12 inch

:: Water Main Installation: Size 12". Inspection & Testing	$	1,300.00
:: Water Main Installation: Size 12". Chlorination	$	500.00

16 inch

:: Water Main Installation: Size 16". Inspection & Testing	$	1,510.00
:: Water Main Installation: Size 16". Chlorination	$	640.00

20 Inch

:: Water Main Installation: Size 20". Inspection & Testing	$	2,400.00
:: Water Main Installation: Size 20". Chlorination	$	850.00

24 inch

:: Water Main Installation: Size 24". Inspection & Testing	$	2,650.00
:: Water Main Installation: Size 24". Chlorination	$	1,100.00

Water Meter Relocation Fees:

:: Water Meter Relocation Fees: Size 5/8"	$	450.00
:: Water Meter Relocation Fees: Size 3/4"	$	450.00
:: Water Meter Relocation Fees: Size 1"	$	500.00
:: Water Meter Relocation Fees: Size 1 1/2"	$	1,800.00
:: Water Meter Relocation Fees: Size 2"	$	2,500.00
:: Water Meter Relocation Fees: Size 3"	$	4,250.00
:: Water Meter Relocation Fees: Size 4"	$	4,950.00
:: Water Meter Relocation Fees: Size 6"	$	9,000.00
:: Water Meter Relocation Fees: Size 8"	$	12,250.00
:: Water Meter Relocation Fees: Size 10"	$	19,500.00
:: Water Meter Relocation Fees: Size 12"	$	20,300.00

Water Turn Off

:: Charges for Turning Off Water	$	20.00
:: Charges for Plugging and Meter Reset	$	60.00
:: Charges for Removing Meter and Meter Reset	$	60.00

Domestic, Fire & Irrigation) Tap Fee includes meter up to1-1/2". Two (2") & above Customer must provide.

5/8" or 3/4"	$	2,250.00
1"	$	2,750.00
1-1/2"	$	3,550.00
2"	$	4,380.00
3"	$	6,250.00
4"	$	7,600.00
6"	$	11,700.00
8"	$	15,250.00
10"	$	18,900.00
12"	$	22,500.00
16"	$	27,900.00

Sewer Tap Connection Fees

Single Family/ Duplex	$	2,400.00
Multi Family, Commercial and Industrial. Gallons per Day (GPD)	$	22.00/gal

Hotel rate : Per official occupancy rate for East Point found in 'Smiths Travel Research Report'

Fire Hydrants: Charges for Unauthorized Use of Water

:: Fire Hydrants: Charges for Unauthorized Use of Water: 1st Time - (Plus Retail Cost of Water)	350.00
:: Fire Hydrants: Charges for Unauthorized Use of Water: 2nd Time - (Plus Retail Cost of Water)	500.00
:: Fire Hydrants: Charges for Unauthorized Use of Water: 3rd Time - (Plus Retail Cost of Water)	750.00
:: Fire Hydrants: Charges for Unauthorized Use of Water: 4th Time - (Plus Retail Cost of Water)	1,000.00

Fire Hydrant Use

:: Charges for Use: Deposit for Key	$	300.00
:: Charges for Use: Hydrant Meter	$	500.00
:: Charges for Use: Flat Daily Rate - Established by City	$	10.00

Charges for Use: Hydrant Water Consumption Rates Per 1,000 gal

0-7,000 gal $3.91 per 1000 gal
8000-15000 $4.89 per 1000 gal
16,000 + $6.84 per 1000 gal

Deposit For Water Service

Deposit Residential	min $100- max $ 200
Deposit Commmercial	min $600-max based on previous consumption

Sewer Inspection Fees

Sewer Construction: Inspection Fees: Site Development - Pipe Inspection for Storm Pipes 12" or Larger	.75 per linear foot	
Sewer Construction: Inspection Fees: Site Development - Pipe Inspection for Sanitary Pipes 8" or Larger	.75 per linear foot	
Sewer Construction: Inspection Fees: Site Development - Inspection of Storm/Sanitary Structures	$5.00 per Structure	
Sewer Construction: Inspection Fees: Privately Constructed Sewer Connections- Single Family Residenti	$	100.00
Sewer Construction: Inspection Fees: Privately Constructed Sewer Connections - Non-Single Family	$	275.00
Sewer Construction: Capacity Certification Fee - Residential-Commercial Flows < 2500 gallons per day	$	250.00
Sewer Construction: Capacity Certification Fee - Commercial Flows > 2500 gallons per day	$	250.00
Sewer Construction: Capacity Certification Fee - Capacity Analysis - Flat Rate	$	600.00
Sewer Construction: Capacity Certification Fee - Modeling, Site Visits, Alternative Analyses -	$	1,500.00
Sewer Construction - Grease Trap - Wastewater Discharge Permit - Annual	$	200.00

Sewer Construction - Grease Trap - Penalties - Violation

Sewer Construction - Grease Trap - Penalties - Offense — Up to $ 1000.00

Up to $1000.00 per violation and each day violation continues.

The City of
East Point

Water and Sewer Department
Commercial Pretreatment FOG Program
1526 E. Forrest Avenue, Suite 400
East Point, Georgia 30344
(404) 270 – 7122

2014

Facility Name: _____ **Date:** _____

Address: _____ **Telephone:** _____

Commercial Pretreatment Fees:

____ Plan Review..... $200.00

____ Permit Fee (New Construction)..... $200.00

____ Modification, repair and replacement of existing pretreatment system(s) in violation..... $100.00

____ New pretreatment system installation inspection..... $150.00

____ Re-inspection fee for new construction installation per visit.....$50.00 x ( )

COMMERCIAL WASTE DISCHARGE PERMIT

____ Exterior Grease Traps/Oil separator – 1 to 5 tanks..... $200.00

____ Interior (Manual) Grease Traps, Sand/Grit Traps 10 to 100LBS – 1 to 5 units..... $75.00

____ Automatic Grease Recovery Unit (AGRU) 20 – 35 GPM..... $75.00

____ Revision to a Commercial Waste Permit during a permit year..... $50.00

Please make all checks or money orders payable to:
City of East Point – Water & Sewer Dept. FOG Program

PLEASE CHARGE TO ACCOUNT: CP 100-4210-341.13-35 **Total:** _____

Contractor_____ **Inspector**_____

The city of EAST POINT Georgia

Department of Public Works

Transportation Division

Rights-of-Way and Excavation Permit Fees

Item Description	Permit Fee Amount
Application Fee	$100.00
Longitudinal and Transverse Excavation – Paved Areas	$0.50 per LF ($100 minimum)
Longitudinal and Transverse Excavation – Unpaved Areas	$0.10 per LF ($25 minimum)
Longitudinal and Transverse Excavation for Point Repairs, Service Lines, etc. – Paved Areas	$15.00 per SY
Excavation for Utility Construction for Point Repairs - Unpaved Areas	$6.00 per SY
Boring and Jacking Operations, Tunneling, Retrofitting of Existing Utility Lines	$0.10 per LF ($50 minimum per block)
Utility Poles – New Installations to include Guy & Anchor *(No fee/permit will be required for replacing existing poles of similar size or routine inspections)*	$5.00 per pole
Terminal Boxes, Junction Boxes, Equipment Cabinets, Splice Boxes, Regulator Stations, Meters and Valves and Vaults	$25.00 each
Sidewalk, Driveway Aprons, Curb and Gutter (new construction, replacement and repair) 0 – 2 SY 2 – 25 SY 25 – 100 SY 100 – 500 SY 500 +	*Application fee waived for driveway apron replacement and repair* $10.00 $30.00 $40.00 $50.00 $60.00
Steps	$50.00 per location
Monitoring Wells	$100.00 per location
Temporary Pedestrian Walkways	$50.00 per location

*Please note – **All fees are Non-Refundable**

Updated: 10.4.13

City of East Point
Parks and Recreation Department
FY 2013 Rate and Fee Schedule

Activity	Rate	Frequency	Estimated # of Participants/Rentals	Subtotal
JEFFERSON PARK WEIGHT ROOM				
Jefferson Park Weight Room (Membership)	$ 65.00	Annually	25	$ 1,625.00
Jefferson Park Weight Room (East Point City Employees)	Free	Annually	10	
Jefferson Park Weight Room (Visitors Pass)	$ 5.00	Per Occurance	50	$ 250.00
GYMNASIUM				
Deposit = $100.00				
Gymnasium Rental	$ 40.00	Per Hour	150	$ 6,000.00
Staffing Overtime Fees	$ 20.00	Per Hour		$ -
COMMUNITY ROOM				
Deposit = $20.00				
Community Room - Jefferson Park Recreation Center	$ 25.00	Per Hour	200	$ 5,000.00
Staffing Overtime Fees	$ 20.00	Per Hour		$ -
KITCHENETTE				
Deposit = $50.00				
Kitchenette - Jefferson Park Recreation Center	$ 50.00	Per Occurrence	25	$ 1,250.00
COURTYARD				
Deposit = $25.00				
Courtyard - Jefferson Park Recreation Center	$ 25.00	Per Occurrence	2	$ 50.00
BALL FIELDS				
Deposit = $100.00 per permit				
John D. Milner Sports Complex (4 Fields)	$ 150.00	Per Rental/Field	10	$ 1,500.00
John D. Milner Sports Complex (for each additional day)	$ 100.00	Per Field	10	$ 1,000.00
Keith Moore Ball Field	$ 50.00	Per Rental		
Sumner/Grayson Field	$ 100.00	Per Rental	2	$ 200.00
Sumner (7/8) Ball Field	$ 50.00	Per Rental		
Practice (No Deposit Required)	$ 25.00	Per Rental (up to 2 hours max)	30	$ 750.00
TENNIS COURTS				
Tennis Court Rental	$ 5.00	Per Hour/Court	5	$ 25.00
PERMITS				
Deposit = $50.00				
Vendor Permits (No Deposit Required)	$ 75.00	Per Occurrence	5	$ 375.00
Park Permit	$ 75.00	Per Day	5	$ 375.00
COVERED PAVILIONS				
Deposit = $50.00				
Covered Park Pavilions - Large	$ 50.00	Per Rental	15	$ 750.00
Covered Park Pavilions - Small	$ 35.00	Per Rental	15	$ 525.00

City of East Point
Parks and Recreation Department
FY 2013 Rate and Fee Schedule

PROGRAM FEES

Instructor Service Programs	Market	Per Class/Session		
Program Fees				
Camps ($10.00 off ea. add. child)	$ 50.00	Per Week	60	$ 3,000.00
Drop-in	$ 12.00	Per Day		
Let's Walk	$ 10.00	Per Season	25	$ 250.00
After School Fee ($10.00 off ea. add. child)	$ 25.00	Per Week	25	$ 16,250.00
Drop-in	$ 15.00	Per Day		
Youth/Adult Sports Registration Fees ($10.00 off ea. add. child):				
~~Flag Football (Adult) / Team~~	~~$ 375.00~~	~~Per Season~~	~~8~~	~~$ 3,000.00~~
Basketball (Adult) / Team	$ 375.00	Per Season	10	$ 3,750.00
~~Softball (Adult) Co-ed / Team~~	~~$ 375.00~~	~~Per Season~~	~~8~~	~~$ 3,000.00~~
Football (Age 5 - 14)	$ 100.00	Per Season	150	$ 15,000.00
Cheerleading (Age 5-14)	$ 100.00	Per Season	75	$ 7,500.00
Track and Field (Age 7-14)	$ 50.00	Per Season	30	$ 1,500.00
Basketball (Age 5-17) Boys and Girls	$ 80.00	Per Season	80	$ 6,400.00
Baseball (Age 3-4) Co-ed	$ 50.00	Per Season	30	$ 1,500.00
Baseball (Age 5-6) Co-ed	$ 65.00	Per Season	30	$ 1,950.00
Baseball (Age 7-8) Co-ed	$ 90.00	Per Season	25	$ 2,250.00
Baseball (Age 9-14) Boys	$ 90.00	Per Season	25	$ 2,250.00
Softball (Age 9-14) Girls	$ 70.00	Per Season	25	$ 1,750.00
Tennis (Age 5-17)	$ 40.00	Per Season	30	$ 1,200.00
Youth Sports Registration Bundle/Sp ecial Fees):				
Youth Track & Field/Football Bundle No add. discount	$ 125.00	Per Season	5	$ 625.00
Youth Track & Field/Cheerleading Bundle No add. discount	$ 125.00	Per Season	5	$ 625.00
Football Early-bird (January-March) No add discount	$ 85.00	Per Season	5	$ 425.00
Football (purchase own equipment) No add. discount	$ 50.00	Per Season	5	$ 250.00
Cheerleading Early Bird (January-March) No add discount	$ 85.00	Per Season	5	$ 425.00
Basketball Early-bird (June-August) No add discount	$ 65.00	Per Season	5	$ 325.00
Baseball (Age 3-4) Co-ed Early-bird (October-December) No add. discount	$ 40.00	Per Season	5	$ 200.00
Baseball (Age 5-6) Co-ed Early-bird (October-December) No add. discount	$ 50.00	Per Season	5	$ 250.00
Baseball (Age 7-8) Co-ed Early-bird (October-December) No add. discount	$ 75.00	Per Season	5	$ 375.00
Baseball (Age 9-14) Boys Early-bird (October-December) No add. discount	$ 75.00	Per Season	5	$ 375.00
Softball (Age 9-14) Girls Early-bird (October-December) No add discount	$ 60.00	Per Season	5	$ 300.00
				$ 94,400.00

Utility Service Fees

Standard Fees	
Fee Description	**Applicable Charges**
Credit Check Fee	$5
Monthly Customer Service Fee	$3
New Service Fee (Payment must be received by 4:00 p.m.)	$60
Reconnection Fee	$60
Same Day Service Fee (Payment must be received by 3:00 p.m.)	* $40 (in addition to New Service **OR** Reconnect Fees)
DEPOSIT – Residential Accounts	Subject to credit review
DEPOSIT - Commercial Accounts	min = $600 max = based on previous consumption
Re-read (at customer's request)	$35
Installation of temporary electric service	$150 + cost of the meter (where applicable)
Disconnection of electric services ("line drop" at the pole)	$150
Connection of electric services (at the pole)	$150
Cut Back On (Payment must be received by 5:00 p.m.)	Delinquent Amount & Reconnection Fee
Relocation of electric services	Actual cost (labor+equipment+materials)
Calibration of commercial water meters	Actual cost (labor+equipment+materials
Returned Item Fee (NSF checks and credit/debit card reversals)	$35
Online / IVR Convenience Fee	$2.50 (per transaction)

Unauthorized Service Fees	
Fee Description	**Applicable Charges**
TAMPERING FEE ➢ cut or broken seals ➢ locking bands ➢ damaged meters ➢ unauthorized reconnection	$100 + consumption
HAZARD FEE ➢ Jumpers in the socket ➢ Unauthorized meter in socket (not City of East Point meter) ➢ Any additional hazardous connections	$250 charge + $250 cut at the pole
UNAUTHORIZED SERVICE	$100 + consumption
Multiple UNAUTHORIZED SERVICE occurrences	$100 1st offense $250 each additional offense

The city of
EAST POINT
Georgia

Customer Care Department
2791 East Point Street
East Point, Georgia 30344
404-270-7017 Telephone
www.eastpointcity.org

MAYOR
EARNESTINE D. PITTMAN

COUNCIL MEMBERS
SHARONDA D. HUBBARD
ALEXANDER GOTHARD
PATRICIA LANGFORD
ANCE RHODES
MARCEL L. REED
MYRON B. COOK
SLAUGHTER-GIBBONS
ATONYA MARTIN

INTERIM CITY MANAGER
ELLIS MITCHELL

MEMORANDUM

TO: **Julie Keener**

FROM: **Lawrence Davis, Jr.**

SUBJECT: **Merchant Processing Service Fee**

The Customer Care Department would like to official request to establish a flat fee of $3.00 as a customer service fee to every utility customer (15,000). Currently, we have spent a total of $210,692.59 in charges associated with processing fees for credit cards and check. We are projecting from now until February 2014 that we will spend another $100,000.00 in merchant processing charges.

Tax and Fee Schedule 2013-2014

Taxes and Fees	FY13	FY14
General Property Taxes		
Real Estate Taxes (per $1000 of assessed value)	$15.00	$15.00
Personal Property Taxes (per $1000 of assessed value)	$15.00	$15,00

*** These taxes are assessed from January 1 through December 31.

Other local Taxes	
Hotel/Motel Lodging Tax	8.0%

Transportation	
Rights of way and Excavation Permit Fees	
Description	Permit Fee
Application Fee	$100.00
Longitudinal and Transverse Excavation	$0.50 per LF
(paved areas)	(Minimum fee $100)
Longitudinal and Transverse Excavation	$0.10 per LF
(paved areas)	(Minimum fee $25)
Longitudinal and Transverse Excavation	$15.00 per SY
for Point Repairs, Service Lines, etc.	
(Paved Areas)	
Excavation for Utility Construction	
Point Repairs (unpaved areas)	
Boring and Jacking Operations, Tunneling,	$.10 per L.F.
Retrofitting of Existing Utility Lines	(Minimum $50 per Block)
Utility Poles (new installations) Including	$5.00 per pole*
Guy and Anchor	
No fee/permit will be required for	
replacing existing poles of similar size	
or routine inspection.	
Terminal Boxes, Junction Boxes,	$25.00
Equipment Cabilnets, Splice Boxes,	
Regulator Stations, Meters and	
Valves, and vaults	
Sidewalk, Driveway, Curb, Gutter (new	
construction, replacement, and repair)	
0-2 SY	$10.00
2-25 SY	$30.00
25-100 SY	$40.00
100-500 SY	$50.00
500+	$60.00
Steps	$50.00 per Location
Monitoring Wells	$100.00 per Location
Temporary Pedestrian Walkway	$50.00 per Location

PURPOSE:

Stormwater Fee Analysis & Options Recommendation

HISTORY:

The Stormwater Management Ordinance (Chapter 2, Article E; Section 8-2421 through Section 8-2457) was signed by the Mayor on December 19, 2012. The Ordinance was created to enforce Stormwater ordinance violations; to enact Stormwater management programs; to repair Stormwater drains caused by collection, concentration or flow of surface water; to initiate and manage Stormwater infrastructure improvements; and to administer the Floodplain Management/Flood Damage Prevention Ordinance.

1. In FY 2012 the General Fund loaned the Storm Water Fund $516,279 for start-up operations cost.
2. In FY 2013 the General Fund loaned the Storm Water Fund $801,000 to pay Debt Service.
3. In FY 2013 the Water & Sewer Fund loaned the Storm Water Fund $890,218 for Operations.

The total **amount loaned** to the Storm Water Fund in FY 2012 & FY 2013 **equals $2,207,497.**

FACTS AND ISSUES:

1. The Storm Water (SWD) Department inspects a minimum of 918 Catch Basins each year.
2. The SWD cleaned 144 Catch Basins in the last 12 months.
3. The SWD repaired 60 Catch Basins in the last 12 months.
4. Storm Water projects completed, in-progress, or on the drawing board include Dodson Drive Culvert repair; Sun Valley Creek; Randal St. improvements; E. Forrest Ave. Improvements; Jim's Creek; N. Martin St. Catch Basin replacement; N. Martin St. Regional Storage Improvement; S. River Tributary 3 Improvements; Norman Berry Drive Pipe Replacement; Maria Head Terrace Berm Construction; Meadow Lark Ln Pipe Replacement; Grove Ave. Pipe Replacement. Please note that projects may be moving targets with projects not listed added and projects listed reprioritized

There is a request to retire the amount loaned to the Storm Water Fund in FY 2012 & FY 2013 using MCT funds so the debt is not transferred to rate payers at a later date.

STORMWATER UTILITY COST TO RESIDENTIAL FAMILIES

Residential Housing Space In *Impervious Square Feet	**Option 1 Yearly Base Rate**	**Option 3 Yearly Base Rate**
0 to 1,769 square feet	$3.58 per Month. $42.96 Yearly	$5.03 per Month. $60.36 Yearly
**1,770 to 4,735 square feet	$6.50 per Month. $78.00 Yearly	$9.15 per Month. $109.80 Yearly
4,736 and above square feet	$9.37 p. Month $$115.44 Yearly	$13.52 p. Month $162.24Yearly

*Impervious surface means that part of a developed parcel that has been modified to reduce the land's natural ability to absorb and hold rainfall.

** 80% of residential housing space parcels are in 1,770 to 4,735 square feet

STORMWATER FEE ANALYSIS

Budget	**Option 1**	**Option 2**	**Option 3**
FY 2014 Expenses 2,276,312	**Option 1 FY 2014 Revenue 1,626,285**	**Option 2 FY 2014 Revenue 1,951,542**	**Option 3 FY 2014 Revenue 2,289,309**

Recommendation

Discussion	*Recommendation*
We believe that the option selected needs to support the total expenses of the Storm Water Fund. If an option that is selected that does not support the total expenses there is a real possibility of a Fee increase at a later date. The Storm Water expenses for FY 2014 are $2,276,312.	Option 3 is the only option that supports the yearly budgeted costs of the Storm Water Fund. We recommend Option 3.

CITY OF EAST POINT
FY 2014 Adopted Budget
Budget Summary - All Funds

G/L Desription	FY 11 Actual	FY12 Actuals	FY 13 Adopted	FY 13 Actual (June)	FY 14 Proposed (Oct)	FY 14 Adopted
General Fund						
Revenues	35,390,415	33,858,975	33,436,220	29,462,813	34,265,501	33,975,566
Expenditures	34,862,430	36,280,186	33,436,220	33,286,265	34,265,501	33,975,566
Change in Fund Balance	527,985	(2,421,212)	-	(3,823,452)	0	0
Fund Balance	4,079,309	1,648,982				
Confiscated Assets						
Revenues	364,048	250,700	230,000	52,983	195,000	195,000
Expenditures	485,175	541,133	230,000	62,597	195,000	195,000
Change in Fund Balance	(121,127)	(290,433)	-	(9,614)	0	0
Fund Balance	429,394	138,959				
E911						
Revenues	937,448	858,022	1,044,797	918,350	1,253,218	1,186,519
Expenditures	937,531	858,022	1,044,797	920,979	1,253,218	1,186,519
Change in Fund Balance	(83)	0	-	(2,629)	0	0
Fund Balance	-	-				
Restricted Grant Funds						
Revenues	189,509	606,231	5,857,234	698,611	373,709	5,514,008
Expenditures	182,265	606,232	5,857,234	382,253	373,709	5,514,008
Change in Fund Balance	7,244	(1)	-	316,358	0	0
Fund Balance	-	-				
General Grant Funds						
Revenues	201,158	370,823	202,183	220,814	262,162	227,801
Expenditures	201,158	370,823	202,183	211,706	262,162	227,801
Change in Fund Balance	0	(0)	-	9,108	0	0
Fund Balance	-	-				
Camp Creek TAD A District						
Revenues	-	-	1,755,600	-	0	0
Expenditures	-	-	1,755,600	-	0	0
Change in Fund Balance	-	-	-	-	0	0
Fund Balance	3,486,329	4,586,591				
Corridors TAD B District						
Revenues	3,061,392	3,466,062	611,800	2,617,423	2,368,800	2,368,800
Expenditures	2,332,800	2,365,800	611,800	2,362,000	2,368,800	2,368,800
Change in Fund Balance	728,592	1,100,262	-	255,423	0	0
Fund Balance	742,293	1,241,210				
Hotel/Motel Tax						
Revenues	1,110,805	-	2,800,000	2,773,025	2,800,000	2,800,000
Expenditures	1,110,805	2,640,364	2,800,000	2,646,810	2,800,000	2,800,000
Change in Fund Balance	(0)	(2,640,364)	-	126,215	0	0
Fund Balance	-	-				
TAD Corridors						
Revenues	897,505	498,917	-	1,832,511	0	0
Expenditures	68	-	-	-	0	0
Change in Fund Balance	897,437	498,917	-	1,832,511	0	0
Fund Balance	-	-				

CITY OF EAST POINT
FY 2014 Adopted Budget
Budget Summary - All Funds

G/L Desription	FY 11 Actual	FY12 Actuals	FY 13 Adopted	FY 13 Actual (June)	FY 14 Proposed (Oct)	FY 14 Adopted
Government Center						
Revenues	-	488,918	-	519,473	0	0
Expenditures	-	-	-	-	0	0
Change in Fund Balance	-	488,918	-	519,473	0	0
Fund Balance	-	488,918				
Bond Construction						
Revenues	1,175,000	-	-	-	0	0
Expenditures	980,195	154,556	-	-	0	0
Change in Fund Balance	194,805	(154,556)	-	-	0	0
Fund Balance	194,805	40,250				
Capital Improvements						
Revenues	1,875,400	1,223,550	3,321,189	1,212,075	2,106,240	2,682,721
Expenditures	1,776,941	1,250,356	3,321,189	1,596,579	2,106,240	2,682,721
Change in Fund Balance	98,459	(26,806)	-	(384,504)	0	0
Fund Balance	98,457	76,138				
Water & Sewer Utility						
Revenues	13,600,182	19,904,698	21,539,207	20,927,506	24,464,207	24,464,207
Expenses	18,526,551	21,311,479	21,539,207	22,894,056	24,464,207	24,464,207
Change in Net Assets	(4,926,369)	(1,406,781)	-	(1,966,550)	0	0
Net Assets	5,957,551	8,970,854				
Electric Utility						
Revenues	36,806,896	37,701,781	41,244,139	40,506,942	45,276,816	45,276,816
Expenses	37,876,096	41,776,949	41,244,139	41,313,020	45,276,816	45,276,816
Change in Net Assets	(1,069,200)	(4,075,168)	-	(806,078)	0	0
Net Assets	12,033,660	12,024,797				
Storm Water Utility						
Revenues	-	-	1,329,281	-	2,276,312	2,276,312
Expenses	0	466,386	1,329,281	893,266	2,276,312	2,276,312
Change in Net Assets	(0)	(466,386)	-	(893,266)	0	0
Net Assets	-	(466,386)				
Solid Waste						
Revenues	4,330,698	4,031,463	4,168,174	4,085,342	4,185,500	4,185,500
Expenses	3,846,115	4,354,911	4,168,174	4,545,288	4,185,500	4,185,500
Change in Net Assets	484,583	(323,448)	-	(459,946)	0	0
Net Assets	354,159	30,711				
Customer Care						
Revenues	166	-	-	-	0	0
Expenditures	(3)	29,721	-	94,515	0	0
Change in Fund Balance	169	(29,721)	-	(94,515)	0	0
Fund Balance	-	-	-	-	0	0
Internal Service						
Revenues	-	-	-	-	0	0
Expenditures	0	(1)	-	(47,053)	0	0
Change in Fund Balance	(0)	1	-	47,053	0	0
Fund Balance	-	-	-	-	0	0

CITY OF EAST POINT
FY 2014 Adopted Budget
Budget Summary - All Funds

G/L Desription	FY 11 Actual	FY12 Actuals	FY 13 Adopted	FY 13 Actual (June)	FY 14 Proposed (Oct)	FY 14 Adopted
Revenues	99,940,622	103,260,140	117,539,824	105,827,868	119,827,464	125,153,250
Expenditures/Expense	103,118,127	113,006,917	117,539,824	111,162,281	119,827,464	125,153,250
Change in Balance - All Funds	(3,177,505)	(9,746,777)	-	(5,334,413)	0	0

The city of
EAST POINT
Georgia

FY 2014
Adopted
Revenues

FY14 Proposed Revenues

State Classification Desc	Revenue Description	FY11 Acutals	FY12 Acutals	FY13 Adopted	FY13 Acutals	FY14 Proposed (Oct)	FY14 Adopted	Comments
Property Tax	Real Property Tax	$ 8,467,347	$ 6,360,424	$ 9,889,551	$ 5,458,652	$ 9,368,548	$ 6,570,333	15
Property Tax	Refunds	$ -	$ -	$ -	$ -	$ -	$ -	
Property Tax	Personal Property Tax	$ 1,560,096	$ 1,600,954	$ 1,700,000	$ 1,454,922	$ 2,425,555	$ 1,647,797	15
Property Tax	Public Utility Taxes	$ 723,853	$ 542,244	$ 730,000	$ 542,490	$ 550,000	$ 550,000	
Property Tax	Real property - prior year	$ 340,285	$ 368,374	$ 350,000	$ 982,282	$ 200,000	$ 350,000	19
Property Tax	Personal property - prior year	$ 619,783	$ 363,596	$ 410,000	$ 42,903	$ 410,000	$ 410,000	
Property Tax	Refunds	$ (114,061)	$ (300,976)	$ -	$ (332,783)	$ (300,500)	$ (300,500)	
Property Tax	PP Tax	$ -	$ -	$ -	$ -	$ -	$ -	
Property Tax	Motor Vehicles	$ 690,324	$ 544,448	$ 705,000	$ 766,107	$ 710,217	$ 710,217	
Property Tax	Intangibles	$ 91,262	$ 95,688	$ 75,000	$ 138,312	$ 150,000	$ 150,000	
Property Tax	Mobile Homes	$ 590	$ 141,995	$ -	$ 75,098	$ 1,159	$ 1,159	1
Property Tax	Electric - Georgia Power (Feb)	$ 323,561	$ 327,405	$ 330,000	$ 317,008	$ 320,000	$ 320,000	
Property Tax	Gas - Atlanta Gas Light (Quarterly)	$ 202,188	$ 194,270	$ 145,000	$ 190,858	$ 190,500	$ 190,500	
Property Tax	Cable Television - Comcast (Quarterly)	$ 372,602	$ 339,700	$ 355,000	$ 343,152	$ 344,000	$ 344,000	
Property Tax	Telephone - AT&T, Verizon, BellSouth, MCI (Quarterly)	$ 202,426	$ 165,037	$ 225,000	$ 220,764	$ 225,000	$ 225,000	
Property Tax	Commerical Hauling Permit Fee	$ -	$ -	$ -	$ -	$ -	$ -	
Property Tax	Local Option SalesTax	$ 9,537,621	$ 10,290,612	$ 9,200,000	$ 10,283,347	$ 9,400,000	$ 10,000,000	18
Property Tax	Hotel/Motel	$ -	$ (6,968)	$ -	$ -	$ -	$ -	
Property Tax	Beverage Excise	$ 456,904	$ 480,778	$ 460,000	$ 462,892	$ 463,000	$ 463,000	
Property Tax	Local Option Mixed Drink	$ 160,383	$ 174,689	$ 150,000	$ 174,462	$ 175,000	$ 175,000	
Property Tax	Insurance Premium Tax	$ 2,131,470	$ 1,581,234	$ 1,675,000	$ 1,679,535	$ 1,679,000	$ 1,738,999	16
Property Tax	Property Tax Transfer	$ 67,775	$ 9,131	$ 6,500	$ 48,453	$ 50,000	$ 50,000	
Property Tax	Delinquent Current Year (Real)	$ 125,770	$ 98,140	$ 80,000	$ 82,145	$ 82,000	$ 82,000	
Property Tax	Delinquent Prior Year (Personal)	$ 106,673	$ 104,738	$ 112,000	$ 226,572	$ 220,000	$ 220,000	
Property Tax	Fi Fa Collections	$ 23,929	$ 43,548	$ 25,000	$ 30,555	$ 30,000	$ 30,000	
Licenses and Permits	Business Licences (Alcohol)	$ -	$ 188,350	$ 195,500	$ 194,400	$ 195,500	$ 195,500	
Licenses and Permits	Additional Fees from the new proposed fees (Alcohol)	$ -	$ -	$ -	$ -	$ 28,500	$ 28,500	2A
Licenses and Permits	Code Violations/False Alarms	$ -	$ -	$ 1,000	$ -	$ 2,150	$ 2,150	
Licenses and Permits	Business Licences	$ -	$ -	$ -	$ -	$ -	$ -	
Licenses and Permits	Occupational Licenses	$ 640,404	$ 490,717	$ 770,000	$ 735,178	$ 735,000	$ 735,000	
Licenses and Permits	Licenses & Fees	$ 680	$ 600	$ -	$ 600	$ 600	$ 600	
Licenses and Permits	Flea Market	$ -	$ -	$ -	$ -	$ -	$ -	
Licenses and Permits	Admin. Fee	$ 247,197	$ 240,308	$ 250,000	$ 253,687	$ 255,000	$ 255,000	
Licenses and Permits	Regulatory Fees	$ 19,560	$ 20,500	$ 20,000	$ 19,600	$ 20,000	$ 20,000	
Licenses and Permits	Transfers	$ -	$ -	$ -	$ -	$ -	$ -	
Licenses and Permits	Penalty	$ 40,404	$ 15,022	$ 20,000	$ 10,445	$ 10,000	$ 10,000	
Licenses and Permits	Interest	$ 3,738	$ 3,343	$ 4,000	$ 9,695	$ 10,000	$ 10,000	
Licenses and Permits	Building Permits	$ 355,828	$ 435,435	$ 400,000	$ 596,659	$ 595,000	$ 595,000	
Licenses and Permits	Plan Submittal Fee	$ -	$ -	$ -	$ -	$ -	$ -	
Licenses and Permits	Electrical Permits	$ 32,310	$ 73,426	$ 62,000	$ 94,782	$ 93,000	$ 93,000	
Licenses and Permits	Heating Permits	$ 28,508	$ 42,270	$ 40,000	$ 55,051	$ 53,000	$ 53,000	
Licenses and Permits	Plumbing Permits	$ 35,138	$ 53,832	$ 50,000	$ 84,463	$ 83,500	$ 83,500	
Licenses and Permits	Yard Sales	$ 1,445	$ 1,210	$ 1,000	$ 1,070	$ 1,050	$ 1,050	
Licenses and Permits	Rental Inspections	$ -	$ -	$ -	$ -	$ -	$ -	
Licenses and Permits	Soil & Erosion Permits	$ -	$ -	$ -	$ -	$ -	$ -	
Licenses and Permits	Final Plat Recording Fee	$ -	$ -	$ -	$ -	$ -	$ -	
Licenses and Permits	Zoning Permits	$ 21,800	$ 23,660	$ 25,000	$ 24,119	$ 24,000	$ 24,000	
Licenses and Permits	Land Disburbance	$ 40,086	$ 203,630	$ 175,000	$ 101,295	$ 100,000	$ 100,000	
Intergovernmental Revenues	Federal	$ -	$ -	$ -	$ -	$ -	$ -	

FY14 Proposed Revenues

State Classification Desc	Revenue Description	FY11 Acutals	FY12 Acutals	FY13 Adopted	FY13 Acutals	FY14 Proposed (Oct)	FY14 Adopted	Comments
Intergovernmental Revenues	State Larp: Local Reserve	$ -	$ -	$ -	$ 439	$ -	$ -	
Intergovernmental Revenues	State: GEMA Grant Reimb	$ -	$ -	$ -	$ -	$ -	$ -	
Intergovernmental Revenues	State Rent S/W Creek Park	$ 5,040	$ 5,040	$ 5,040	$ 5,040	$ 5,040	$ 5,040	
Intergovernmental Revenues	Sweet Water Creek Park	$ -	$ -	$ -	$ -	$ -	$ -	
Intergovernmental Revenues	Payment in Lieu of Tax	$ -	$ 2,165	$ 3,259	$ -	$ -	$ -	
Charges for Services	Fire Recovery	$ 1,839	$ 15,764	$ 21,000	$ 2,234	$ 5,000	$ 5,000	2
Charges for Services	Impact Fees/ Reclass to sale of asset	$ -	$ -	$ -		$ -	$ -	3
Charges for Services	Grease Mgmt. Fees	$ 5,163	$ 41,413	$ 45,000	$ 28,069	$ 27,000	$ 27,000	
Charges for Services	Election Qualifiying Fees	$ -	$ 3,960	$ -	$ -	$ -	$ -	
Charges for Services	Other - Open Records	$ 8,437	$ 7,546	$ 8,500	$ 8,814	$ 8,000	$ 8,000	
Charges for Services	Filming Fees	$ -	$ -	$ -	$ 300	$ -	$ -	4
Charges for Services	Police Services	$ 163,136	$ 143,323	$ 135,000	$ 136,244	$ 135,000	$ 135,000	
Charges for Services	Other Agency Reimbursements	$ 20,717	$ 53,279	$ 60,000	$ 38,093	$ 40,000	$ 40,000	
Charges for Services	Fire Marshall Fees	$ 385	$ 128	$ 1,000	$ 1,255	$ 1,500	$ 1,500	
Charges for Services	Recycling Revenue	$ -	$ -	$ -	$ -	$ 4,500	$ 4,500	
Charges for Services	Prisoner Housing Fee	$ -	$ -	$ -	$ -	$ 465,000	$ 465,000	5
Charges for Services	Stormwater/Erosion Inspection - move to Storm water	$ 100	$ 5,603	$ 7,000	$ 1,337	$ -	$ -	
Charges for Services	Bad Check Fees	$ 770	$ 175	$ 110	$ 175	$ 150	$ 150	
Charges for Services	Parks & Rec Program Fees	$ 64,095	$ 75,129	$ 65,000	$ 74,462	$ 50,000	$ 50,000	6
Fines and Forfeitures	Forfeitures	$ 18,000	$ -	$ -	$ -	$ -	$ -	
Fines and Forfeitures	Municipal Court	$ 2,011,466	$ 1,734,756	$ 1,500,000	$ 1,595,035	$ 1,575,000	$ 1,575,000	
Fines and Forfeitures	Indigent Defense Fees	$ 2,615	$ 950	$ 800	$ 2,826	$ 2,200	$ 2,200	
Investment Income	Interest Earnings	$ 6	$ 4,139	$ -	$ -	$ -	$ -	
Miscellaneous Revenue	Building Rentals /Jefferson Recreation Center	$ 4,173	$ 2,555	$ 4,500	$ 4,313	$ 15,000	$ 15,000	6
Miscellaneous Revenue	Building Rentals	$ -	$ -	$ -	$ -	$ -	$ -	
Miscellaneous Revenue	Rents	$ -	$ 1,288	$ -	$ -	$ -	$ -	
Miscellaneous Revenue	Probation Office	$ 8,400	$ 8,501	$ 8,500	$ 8,400	$ 8,500	$ 8,500	
Miscellaneous Revenue	Land Rentals - AT&T (Yearly fee)	$ -	$ -	$ -	$ 52,646	$ 17,117	$ 17,117	7
Miscellaneous Revenue	Sign Advertising	$ 900	$ 900	$ -	$ 2,993	$ -	$ -	
Miscellaneous Revenue	Cell Tower Rental	$ 21,780	$ 21,780	$ 21,000	$ 19,998	$ 22,800	$ 22,800	
Miscellaneous Revenue	Other Misc. Revenue	$ 904,868	$ 1,439,992	$ 150,000	$ 95,403	$ 95,000	$ 95,000	
Miscellaneous Revenue	Other Misc. Revenue	$ 948	$ 752	$ 600	$ 411	$ 400	$ 400	
Miscellaneous Revenue	Bus Shelter Revenues	$ -	$ 44,735	$ 20,000	$ 11,751	$ 12,000	$ 12,000	
Miscellaneous Revenue	Court Ordered Restitution	$ -	$ 1,737	$ -	$ 51,981	$ -	$ -	
Miscellaneous Revenue	Prob Damage Reimbursement	$ -	$ -	$ -	$ 13,044	$ -	$ -	
Miscellaneous Revenue	Recycling - move to Water & Sewer	$ 22,964	$ 33,295	$ 50,000	$ 28,076	$ -	$ -	
Miscellaneous Revenue	Convenience Fees (IVR)	$ 52,963	$ 71,488	$ 70,000	$ 92,270	$ 93,000	$ 93,000	
Miscellaneous Revenue	Employee Recognition - Ribbon Reward Program	$ 3,215	$ 2,184	$ 1,500	$ 2,272	$ 2,300	$ 2,300	
Miscellaneous Revenue	Stormwater Restricted Legal	$ -	$ -	$ 455,000	$ -	$ 430,829	$ 430,829	8
Miscellaneous Revenue	Misc. Research Items	$ -	$ 682	$ 500	$ 300	$ 500	$ 500	
Other Financing Sources	Capital Leases	$ -	$ 362,316	$ -	$ -	$ -	$ -	
Other Financing Sources	Water & Sewer Fund - Franchise Fee	$ -	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	Electric Fund - Franchise Fee	$ -	$ 1,056,102	$ -	$ -	$ -	$ -	
Other Financing Sources	Solid Waste Fund - Franchise Fee	$ -	$ 86,712	$ -	$ -	$ -	$ -	
Other Financing Sources	Storm Water Fund - Franchise Fee	$ -	$ 34,998	$ -	$ -	$ -	$ -	
Other Financing Sources	Fr Water & Sewer Fund - Indirect Cost Allocation	$ -	$ 1,115,418	$ 378,041	$ 378,041	$ 378,041	$ 1,235,819	17
Other Financing Sources	Fr Electric Fund - Indirect Cost Allocation	$ 2,923,850	$ 1,321,584	$ 740,194	$ 740,194	$ 740,194	$ 2,152,396	17
Other Financing Sources	Fr Solid Waste Fund - Indirect Cost Allocation	$ -	$ 195,876	$ 163,591	$ 163,591	$ 163,591	$ 275,171	17

FY14 Proposed Revenues

State Classification Desc	Revenue Description	FY11 Acutals	FY12 Acutals	FY13 Adopted	FY13 Acutals	FY14 Proposed (Oct)	FY14 Adopted	Comments
Other Financing Sources	Fr Stromwater Fund - Indirect Cost Allocation	$ -	$ 6,018	$ 18,059	$ 18,059	$ 18,059	$ 112,538	17
Other Financing Sources	Fr Exp. Trust Fund	$ -	$ -	$ 441,475	$ -	$ -	$ -	
Other Financing Sources	Transfer from Hotel/Motel	$ 1,110,805	$ 990,137	$ 375,000	$ 363,947	$ 1,050,000	$ 1,050,000	
Other Financing Sources	Fr EPBIDA	$ -	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	Tfr From Enterprise Funds	$ 899,127	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	Sale of Assets/Easments	$ -	$ -	$ -	$ 152,030	$ -	$ -	3
Other Financing Sources	Auction Proceeds / Move to Solid Waste Fund	$ 6,511	$ 138,412	$ 50,000	$ -	$ -	$ -	9
Other Financing Uses	E-911	$ (429,736)	$ (483,221)	$ -	$ -	$ -	$ -	
	Total General Fund	**$ 35,820,151**	**$ 34,342,196**	**$ 33,436,220**	**$ 29,462,813**	**$ 34,265,501**	**$ 33,975,566**	
Fines and Forfeitures	Federal	$ 347,483	$ 183,984	$ 200,000	$ 25,042	$ 165,000	$ 165,000	
Fines and Forfeitures	State	$ 16,120	$ 64,894	$ 30,000	$ 13,266	$ 30,000	$ 30,000	
Fines and Forfeitures	U.S. Customs	$ -	$ 1,467	$ -	$ 14,675	$ -	$ -	
Investment Income	Interest Earnings	$ 445	$ 355	$ -	$ -	$ -	$ -	
	Total Confiscated Fund	**$ 364,048**	**$ 250,700**	**$ 230,000**	**$ 52,983**	**$ 195,000**	**$ 195,000**	
Charges for Services	E-911 Charges	$ 505,446	$ 374,693	$ 620,730	$ 264,941	$ 265,000	$ 480,600	20
Charges for Services	Interest Earnings	$ 2,349	$ 109	$ -	$ -	$ -	$ -	
Other Financing Sources	From General Fund	$ 429,653	$ 483,221	$ 424,067	$ 653,409	$ 988,218	$ 705,919	
	Total E911 Fund	**$ 937,448**	**$ 858,023**	**$ 1,044,797**	**$ 918,350**	**$ 1,253,218**	**$ 1,186,519**	
Intergovernmental Revenues	Federal	$ 25,760	$ -	$ -	$ -	$ -	$ -	
Intergovernmental Revenues	Streetscape	$ -	$ 188,081	$ 2,091,175	$ -	$ -	$ -	
Intergovernmental Revenues	Local Grant Proceeds	$ -	$ 14,200	$ 1,503,875	$ 496,372	$ 316,559	$ 2,053,881	
Intergovernmental Revenues	Streetscape	$ -	$ -	$ 2,000,000	$ 7,778	$ -	$ 1,870,000	
Intergovernmental Revenues	Federal : EECBG	$ 8,099	$ 173,201	$ 50,000	$ -	$ -	$ -	
Intergovernmental Revenues	CDBG	$ 57,800	$ 48,897	$ 97,184	$ 120,517	$ -	$ 60,656	
Intergovernmental Revenues	Local Grant Proceeds	$ -	$ -	$ -	$ -	$ -	$ 266,750	
Other Financing Sources	Tfr From Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ 1,182,721	
Intergovernmental Revenues	Local Grant Proceeds	$ 59,883	$ 35,475	$ 115,000	$ 12,350	$ 57,150	$ 80,000	
Intergovernmental Revenues	Local Grant Proceeds	$ -	$ 114,341	$ -	$ 53,594	$ -	$ -	
Intergovernmental Revenues	Local Grant Proceeds	$ -	$ 32,000	$ -	$ 8,000	$ -	$ -	
Investment Income	Interest Earnings	$ 737	$ 37	$ -	$ -	$ -	$ -	
Miscellaneous Revenue	Other Misc. Revenue	$ 37,230	$ -	$ -	$ -	$ -	$ -	
	Total Restricted Grants Fund	**$ 189,509**	**$ 606,232**	**$ 5,857,234**	**$ 698,611**	**$ 373,709**	**$ 5,514,008**	21
Intergovernmental Revenues	DOJ Grant	$ 19,771	$ 362,723	$ -	$ 196,463	$ -	$ -	
Intergovernmental Revenues	BJA Byrne	$ 51,118	$ -	$ -	$ -	$ 34,361	$ -	
Intergovernmental Revenues	COPS	$ 88,783	$ -	$ 202,183	$ -	$ 52,000	$ 52,000	
Intergovernmental Revenues	LLEBG	$ -	$ -	$ -	$ -	$ 130,489	$ 126,066	
Intergovernmental Revenues	State: GEMA Grant Reimb	$ -	$ -	$ -	$ 21,351	$ -	$ -	
Other Financing Sources	Matching Grant Funds	$ -	$ -	$ -	$ -	$ -	$ 25,579	
Intergovernmental Revenues	State Grant: Other	$ 33,236	$ -	$ -	$ -	$ -	$ -	

FY14 Proposed Revenues

State Classification Desc	Revenue Description	FY11 Acutals	FY12 Acutals	FY13 Adopted	FY13 Acutals	FY14 Proposed (Oct)	FY14 Adopted	Comments
Intergovernmental Revenues	Bullet Proof Vest	$ 8,250	$ -	$ -	$ -	$ 42,312	$ 21,156	
Intergovernmental Revenues	Target Corporation	$ -	$ 8,100	$ -	$ 3,000	$ 3,000	$ 3,000	
	Total Police Grants Fund	**$ 201,158**	**$ 370,823**	**$ 202,183**	**$ 220,814**	**$ 262,162**	**$ 227,801**	22
Property Tax	Real Property Tax	$ -	$ -	$ 1,755,600	$ -	$ -	$ -	
	Total Camp Creek TAD 2002A	**$ -**	**$ -**	**$ 1,755,600**	**$ -**	**$ -**	**$ -**	
Property Tax	Real Property Tax	$ 2,953,895	$ 3,465,625	$ 611,800	$ 2,617,423	$ 2,368,800	$ 2,368,800	
Miscellaneous Revenue	Other Misc. Revenue	$ 107,129	$ -	$ -	$ -	$ -	$ -	
Investment Income	Interest Earnings	$ 368	$ 437	$ -	$ -	$ -	$ -	
	Total Camp Creek TAD 2002B	**$ 3,061,392**	**$ 3,466,062**	**$ 611,800**	**$ 2,617,423**	**$ 2,368,800**	**$ 2,368,800**	
Occupancy Tax	Hotel/Motel	$ 1,110,805	$ -	$ 2,800,000	$ 2,773,025	$ 2,800,000	$ 2,800,000	
Miscellaneous Revenue	Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Hotel /Motel Fund	**$ 1,110,805**	**$ -**	**$ 2,800,000**	**$ 2,773,025**	**$ 2,800,000**	**$ 2,800,000**	
Property Tax	Real Property Tax	$ 897,505	$ 498,917	$ -	$ 1,832,511	$ -	$ -	
Other Financing Sources	Fr General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
	Total TAD Corridors Fund	**$ 897,505**	**$ 498,917**	**$ -**	**$ 1,832,511**	**$ -**	**$ -**	
Other Financing Sources	Transfer from Hotel/Motel	$ -	$ 488,918	$ -	$ 519,473	$ -	$ -	
	Total Government Center	**$ -**	**$ 488,918**	**$ -**	**$ 519,473**	**$ -**	**$ -**	
Other Financing Sources	Other Misc. Revenue	$ 1,150,000	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	Fr General Fund	$ 25,000	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	Hotel/Motel		$ -	$ -	$ -	$ -	$ -	
	Total Construction Bond Fund	**$ 1,175,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Other Financing Sources	Tfr From Enterprise Funds	$ -	$ -	$ -	$ -	$ -	$ -	
Miscellaneous Revenue	Cap Renew & Replace Fund	$ -	$ 1,223,550	$ 3,321,189	$ 1,212,075	$ 2,106,240	$ 2,682,721	10
Miscellaneous Revenue	Other Misc. Revenue	$ -	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	Fr General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	From Electric Fund	$ 915,426	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	Capital Leases	$ 959,974	$ -	$ -	$ -	$ -	$ -	
	Total Capital Projects	**$ 1,875,400**	**$ 1,223,550**	**$ 3,321,189**	**$ 1,212,075**	**$ 2,106,240**	**$ 2,682,721**	
Charges for Services	Water and Sewer Charges	$ -	$ -	$ 21,539,207	$ 20,927,506	$ 21,539,207	$ 21,539,207	
Transfer from CIP Bond Funds	2006A CIP Bond	$ -	$ -	$ -	$ -	$ 2,900,000	$ 2,900,000	11
Miscellaneous Revenue	Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	From Electric Fund	$ -	$ -	$ -	$ -	$ -	$ -	

FY14 Proposed Revenues

State Classification Desc	Revenue Description	FY11 Acutals	FY12 Acutals	FY13 Adopted	FY13 Acutals	FY14 Proposed (Oct)	FY14 Adopted	Comments
Miscellaneous Revenue	Recycling - moving from GF	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000	12
Charges for Services	Water Charges	$ (161,186)	$ (55,784)	$ -	$ (77,451)	$ -	$ -	
Charges for Services	Water Meters & Taps	$ -	$ 95,770	$ -	$ 163,313	$ -	$ -	
Charges for Services	Water Meters & Taps	$ 90,992	$ 87	$ -	$ -	$ -	$ -	
Charges for Services	Sewer Charges	$ 2,350	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Miscellaneous Fees	$ 9,508	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Sewer Charges	$ (121,692)	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Sewer Charges	$ -	$ (172,565)	$ -	$ (93,175)	$ -	$ -	
Charges for Services	Sewer Stubs	$ 195,847	$ 235,884	$ -	$ 573,429	$ -	$ -	
Charges for Services	Miscellaneous Fees	$ -	$ -	$ -	$ 2,149	$ -	$ -	
Charges for Services	Miscellaneous Fees	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Miscellaneous Fees	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Storm Water Misc.	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Utility Penalties	$ 312,894	$ 386,850	$ -	$ 427,735	$ -	$ -	
Investment Income	Interest Earnings	$ (671,569)	$ 124,714	$ -	$ 350	$ -	$ -	
Investment Income	Interest Earnings	$ -	$ -	$ -	$ -	$ -	$ -	
Investment Income	Interest Earnings	$ -	$ -	$ -	$ -	$ -	$ -	
Miscellaneous Revenue	Realized Gain/Loss	$ -	$ 2,928	$ -	$ -	$ -	$ -	
Other Financing Sources	From Enterprise Alloc. Fd	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Sewer Charges	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Seniors Discount (S)	$ (58)	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Utility Penalties	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Commerical M1	$ 140,257	$ 210,313	$ -	$ 228,359	$ -	$ -	
Charges for Services	Commerical M2	$ 81,347	$ 125,535	$ -	$ 123,950	$ -	$ -	
Charges for Services	Commerical M3	$ 182,695	$ 266,370	$ -	$ 281,940	$ -	$ -	
Charges for Services	Commerical M4	$ 310,470	$ 496,676	$ -	$ 495,306	$ -	$ -	
Charges for Services	Commerical M5	$ 515,797	$ 617,685	$ -	$ 518,933	$ -	$ -	
Charges for Services	Commerical M6	$ 453,677	$ 493,211	$ -	$ 739,776	$ -	$ -	
Charges for Services	Commerical M7	$ 217,532	$ 276,258	$ -	$ 294,941	$ -	$ -	
Charges for Services	Commerical M9	$ 471	$ 30	$ -	$ -	$ -	$ -	
Charges for Services	Commerical M10	$ 3,203,703	$ 3,181,087	$ -	$ 3,312,189	$ -	$ -	
Charges for Services	Residential (S) M1	$ 2,063,429	$ 3,331,815	$ -	$ 3,388,172	$ -	$ -	
Charges for Services	Residential (S) M2	$ 21,465	$ 23,503	$ -	$ 32,739	$ -	$ -	
Charges for Services	Residential (S) M3	$ 14,244	$ 20,575	$ -	$ 14,586	$ -	$ -	
Charges for Services	Residential (S) M4	$ 22,065	$ 11,331	$ -	$ 9,866	$ -	$ -	
Charges for Services	Seniors Discounts	$ (61)	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Residential (M) M1	$ 1,361,678	$ 1,996,701	$ -	$ 1,908,929	$ -	$ -	
Charges for Services	Residential (M) M2	$ 7,346	$ 887	$ -	$ 7,812	$ -	$ -	
Charges for Services	Residential (M) M3	$ 8,839	$ (8,029)	$ -	$ (68)	$ -	$ -	
Charges for Services	Residential (M) M4	$ 221,370	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Irrigation (CM) M1	$ 2,875	$ 2,400	$ -	$ 2,152	$ -	$ -	
Charges for Services	Irrigation (CM) M2	$ 30,813	$ 56,051	$ -	$ 55,680	$ -	$ -	
Charges for Services	Irrigation (CM) M3	$ 80,535	$ 107,277	$ -	$ 185,315	$ -	$ -	
Charges for Services	Irrigation (CM) M4	$ 38,768	$ 81,644	$ -	$ 110,908	$ -	$ -	
Charges for Services	Irrigation (RE) M1	$ 9,224	$ 12,726	$ -	$ (1,853)	$ -	$ -	
Charges for Services	Irrigation (RM) M3	$ 1,181	$ 811	$ -	$ 892	$ -	$ -	
Charges for Services	Fireline Residential (S)	$ 50	$ 107	$ -	$ 1,987	$ -	$ -	
Charges for Services	Fireline Residential (M)	$ 793	$ 1,226	$ -	$ 1,343	$ -	$ -	
Charges for Services	Fireline Commerical M1	$ 875	$ 1,755	$ -	$ 2,626	$ -	$ -	
Charges for Services	Fireline Commerical M3	$ 4,060	$ 10,887	$ -	$ 1,784	$ -	$ -	

FY14 Proposed Revenues

State Classification Desc	Revenue Description	FY11 Acutals	FY12 Acutals	FY13 Adopted	FY13 Acutals	FY14 Proposed (Oct)	FY14 Adopted	Comments
Charges for Services	Fireline Commerical M4	$ 6,480	$ 9,395	$ -	$ 9,734	$ -	$ -	
Charges for Services	Fireline Commerical M6	$ 25,741	$ 35,879	$ -	$ 36,698	$ -	$ -	
Charges for Services	Fireline Commerical M7	$ 169,856	$ 297,174	$ -	$ 353,812	$ -	$ -	
Charges for Services	Fireline Commerical M10	$ 4,252	$ 32,904	$ -	$ 41,577	$ -	$ -	
Charges for Services	Commerical	$ 1,420,010	$ 6,938,874	$ -	$ 7,759,516	$ -	$ -	
Charges for Services	Commercial	$ 47,290	$ 27,924	$ -	$ 8,951	$ -	$ -	
Charges for Services	Residential	$ 3,273,969	$ 616,218	$ -	$ (669)	$ -	$ -	
Charges for Services	Residential	$ -	$ 175	$ -	$ -	$ -	$ -	
Charges for Services	Residential Septic Tank	$ -	$ 9,438	$ -	$ 3,273	$ -	$ -	
Investment Income	Interest Earnings	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Water and Sewer	**$ 13,600,182**	**$ 19,904,697**	**$ 21,539,207**	**$ 20,927,506**	**$ 24,464,207**	**$ 24,464,207**	
Charges for Services	Charge Off	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Electric Charges	$ 403,475	$ 423,260	$ 41,244,139	$ 40,376,664	$ 45,146,816	$ 45,146,816	
Charges for Services	Reconnect Fees	$ 295,857	$ 186,223	$ -	$ 268,291	$ -	$ -	
Charges for Services	Miscellaneous	$ 8,355	$ 21	$ -	$ 26,614	$ -	$ -	
Charges for Services	Transfer Fees	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Vendor Compensation	$ -	$ -	$ -	$ 15,079	$ -	$ -	
Charges for Services	Charge Off	$ (71,498)	$ 1,514	$ -	$ (127,820)	$ -	$ -	
Charges for Services	Pole Rental Fee	$ 36,863	$ 28,063	$ -	$ 130,278	$ 130,000	$ 130,000	
Charges for Services	Green Power Charge	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Construction Services	$ 73,416	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Connection Fees	$ 388,168	$ 357,329	$ -	$ 409,621	$ -	$ -	
Charges for Services	GA Senate Bill 379	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Meter Re-reads	$ 35	$ 140	$ -	$ 350	$ -	$ -	
Charges for Services	Electric Lines	$ 23,250	$ 26,850	$ -	$ 33,790	$ -	$ -	
Charges for Services	Budget Billing Penalties	$ 3,806	$ 13,808	$ -	$ 8,967	$ -	$ -	
Charges for Services	Utility Penalities	$ 923,584	$ 855,247	$ -	$ 958,341	$ -	$ -	
Charges for Services	Background Check Fees	$ 12,995	$ 11,940	$ -	$ 10,585	$ -	$ -	
Charges for Services	Bad Check Fees	$ 23,100	$ 20,631	$ -	$ 14,205	$ -	$ -	
Investment Income	Interest Earnings	$ 7,382	$ -	$ -	$ -	$ -	$ -	
Miscellaneous Revenue	Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	
Return of Investment	MEAG PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ -	
Miscellaneous Revenue	Prop Damage Reimb	$ 698,810	$ -	$ -	$ 930	$ -	$ -	
Other Financing Sources	From General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	From Enterprise Alloc. Fd	$ -	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	Lease Purchase Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	Gain Disposal of Asset	$ -	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	Auction Proceeds	$ -	$ 2,046	$ -	$ 10	$ -	$ -	
Charges for Services	Commercial Large Demand	$ 5,144,218	$ 6,374,420	$ -	$ 6,109,228	$ -	$ -	
Charges for Services	Commercial Medium Demand	$ 7,488,856	$ 9,401,524	$ -	$ 9,441,535	$ -	$ -	
Charges for Services	Commercial Small Demand	$ 1,760,944	$ 1,690,291	$ -	$ 1,720,196	$ -	$ -	
Charges for Services	Non-Demand	$ 2,765,231	$ 1,824,050	$ -	$ 2,035,412	$ -	$ -	
Charges for Services	Publix	$ 93,016	$ 63,449	$ -	$ -	$ -	$ -	
Charges for Services	Dick's Sporting Goods	$ 249,702	$ 27,268	$ -	$ -	$ -	$ -	
Charges for Services	Williams Printing	$ 541,487	$ 262,412	$ -	$ 62,588	$ -	$ -	
Charges for Services	Church	$ 348,232	$ 330,715	$ -	$ 392,861	$ -	$ -	
Charges for Services	Residential-Single family	$ 14,986,328	$ 15,065,229	$ -	$ 15,833,461	$ -	$ -	
Charges for Services	Seniors Discounts	$ (1,873)	$ (5,229)	$ -	$ (7,077)	$ -	$ -	

FY14 Proposed Revenues

State Classification Desc	Revenue Description	FY11 Acutals	FY12 Acutals	FY13 Adopted	FY13 Acutals	FY14 Proposed (Oct)	FY14 Adopted	Comments
Charges for Services	Residential Multi Family	$ 140,999	$ 155,786	$ -	$ 173,530	$ -	$ -	
Charges for Services	Commercial	$ 283,410	$ 370,531	$ -	$ 414,183	$ -	$ -	
Charges for Services	Residential	$ 89,374	$ 107,131	$ -	$ 113,164	$ -	$ -	
Charges for Services	Residential	$ 89,374	$ 107,131	$ -	$ (46,807,098)	$ -	$ -	
Charges for Services	Utility Penalties	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Electric Fund	**$ 36,806,896**	**$ 37,701,780**	**$ 41,244,139**	**$ 40,506,942**	**$ 45,276,816**	**$ 45,276,816**	
Charges for Services	Storm Water Utility Charges	$ -	$ -	$ -	$ -	$ 2,275,000	$ 2,275,000	14
Charges for Services	Stormwater/Erosion Inspection	$ -	$ -	$ -	$ -	$ 1,312	$ 1,312	
Miscellaneous Revenue	Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	
Other Financing Sources	Fr Water & Sewer Fund	$ -	$ -	$ 1,329,281	$ -	$ -	$ -	
Licenses and Permits	Land Disburbance	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Storm Water Fund	**$ -**	**$ -**	**$ 1,329,281**	**$ -**	**$ 2,276,312**	**$ 2,276,312**	
Charges for Services	Trash Collection Fees	$ 142,785	$ 138,471	$ 4,168,174	$ 47,912	$ 55,000	$ 55,000	
Charges for Services	Garbage Bag sales	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Trash Container Sales	$ 8,220	$ 7,260	$ -	$ 8,040	$ 8,000	$ 8,000	
Charges for Services	Republic - Franchise Fees ($5,000/month)	$ -	$ -	$ -	$ 53,934	$ 60,000	$ 60,000	
Charges for Services	Bulk Trash Pick Up	$ 25,880	$ 17,067	$ -	$ 62,574	$ 65,000	$ 65,000	
Charges for Services	Commerical Hauling Permit Fee	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Utility Penalties	$ 133,269	$ 132,761	$ -	$ 122,314	$ 135,000	$ 135,000	
Miscellaneous Revenue	Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -	
Charges for Services	Church	$ 1,910	$ 2,304	$ -	$ 1,296	$ 2,500	$ 2,500	
Charges for Services	Commercial	$ 270,658	$ 270,240	$ -	$ 226,298	$ 230,000	$ 230,000	
Charges for Services	Residential	$ 3,390,812	$ 3,409,425	$ -	$ 3,417,149	$ 3,410,000	$ 3,410,000	
Franchise Fees	Commercial Hauling - Franchise Fee (20%)	$ -	$ -	$ -	$ 43,985	$ 65,000	$ 65,000	13
Miscellaneous Revenue	Rental and Royalty /B F I	$ 77,708	$ 53,935	$ -	$ 101,840	$ 105,000	$ 105,000	
Miscellaneous Revenue	Recovered Insurance Cost	$ 149,716	$ -	$ -	$ -	$ -	$ -	
Sale of Assets	Sale of Assets/Auction Proceeds	$ 129,740	$ -	$ -	$ -	$ 50,000	$ 50,000	9
	Total Soild Waste Fund	**$ 4,330,932**	**$ 4,142,858**	**$ 4,168,174**	**$ 4,085,342**	**$ 4,185,500**	**$ 4,185,500**	
	Total Funds	**$ 98,297,921**	**$ 102,866,921**	**$ 117,539,824**	**$ 103,475,884**	**$ 119,827,465**	**$ 125,153,250**	

1 The amount proposed is reasonable based on the assessed value of the mobile home properties. Some other property tax revenues were recorded in this account in the previous years

2A The new license fee could yield additional $28,500 in revenues.

2 Per review of the fee schedule and discussions with the Fire Chief, she concurred that the original proposed amount of $15 would not be realized and therefore, reproposing $5k

FY14 Proposed Revenues

State Classification Desc	Revenue Description	FY11 Acutals	FY12 Acutals	FY13 Adopted	FY13 Acutals	FY14 Proposed (Oct)	FY14 Adopted	Comments
3	Sale of Property (Right of way) to Walmart for the Cleveland Ave development. Proceeds have been properly reclassed as other financing source in the proper accounting. period.							
4	The original proposed amount of $7K has been reduced to zero due to cancellation of contract by the client							
5	The City is housing inmates for the City of College Park, Fairburn and Hapeville. Per the Police Chief the annual revenue proposed is reasonable based on the contracts							
6	Per the Parks and Rec Manager, the proposed revenues for the program fees and rental revenues reflects more accurately the revenues from these activities, because in the past most of the rental revenues have been erronously recorded in the program fees account.							
7	The annual rental revenue is $17,117. The $52,646 received in FY 13 is to cover FY 13 and the unpaid balance from (FY 11 and FY 12)							
8	Council has appropriated $455K, as at June 30 2013 only 24.1K has been spent, therefore aprroximately $431K is available for FY 14.							
9	Per inquires the assets to be sold belong to Solid Waste Fund, Therefore, the revenue source and the projected proceeds have been transferred from Gen. Fund to the Solid Waste Fund.							
10	Council has appropriated $3.32M of MCT funds, as at June 30 2013, for capital projects. $1.2M has been spent in FY 13 therefore aprroximately $2.1M is available for FY 14. $500K for IT infastrusture upgrades for Police, Fire & Operations							
11	Transfer of $2.9M from the CIP bond funds would be used to satisfy sewer obligation to Fulton County and City of Atlanta in the amount of $2.4M and $500K respectively.							
12	The Water and Sewer fund would generate approximately $25K from sale of scrap metals to Newell Recycling Company.							

FY14 Proposed Revenues

State Classification Desc	Revenue Description	FY11 Acutals	FY12 Acutals	FY13 Adopted	FY13 Acutals	FY14 Proposed (Oct)	FY14 Adopted	Comments
13	Per review of contacts executed by the City and the franchisee the proposed revenue of $65K is reasonable							
14	Based on approval of Storm Water Utility Option 3							
15	Tax millage reduced from 23 mils to 15 mils. Difference of $3,575,973							
16	Insurance premium increased by $59,999							
17	2014 ICP (Indirect Cost Plan) is based on an approved audit ICP model from the City of Marrietta. The process uses General Fund support serives that enables the city to operate. ICP has increased by $2,476,039.							
18	LOST - based on trends projections are showing an increase of $600K							
19	Based on last year projections are showing an increase of $150K							
20	Based on actual receipts collected from the City of East Point's Police department, the monthly average usage of 26,700 cell phones @ $1.50 per phone equals 40,050 X 12 months = $480,600.							
21	Grants were increased by 5.6M to with $4.4m funded by federal grants and 1.2m funded by MCT funds. The grants are for public work projects that improve roads and sidewalks, upgrade open spaces and replace outdated regulatory warning and guide signs.							
22	Decrease of $34,361 is due to a verification of grant receipts.							

The city of
EAST POINT
Georgia

FY 2014 Adopted Expenditures

City of East Point FY14 Budget

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FY14 Proposed Expenditures by Department

Category	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
City Council								
Other Professional Fees	100-1110-521.12-09	48,436	16,934	25,000	23,739	32,500	32,500	1
State Lobbyists	100-1110-521.12-22	50,001	-	-	-	-	-	
Federal Lobbyists	100-1110-521.12-23	103,235	37,026	-	-	-	-	
Postage & Shipping	100-1110-523.32-05	-	14,768	-	-	-	-	
Printing & Binding	100-1110-523.34-00	-	8,715	-	-	-	-	
Travel (Local)	100-1110-523.35-00	-	300	-	-	-	-	
Dues & Fees	100-1110-523.36-00	-	3,258	13,500	3,258	13,090	13,090	2
Special Events General	100-1110-531.11-04	-	-	3,000	245	10,000	6,000	3
Total City Council & Committees		**201,672**	**81,001**	**41,500**	**27,242**	**55,590**	**51,590**	
	Personal Services	-						
	Purchased/Contracted Services	201,672	81,001	38,500	26,997	45,590	45,590	
	Supplies	-	-	3,000	245	10,000	6,000	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		201,672	**81,001**	**41,500**	**27,242**	**55,590**	**51,590**	
NOTES :		1		**Contracted professional Services , management search, mandatory training**				
		2		**$9,590 (GMA dues); $3,500 Nat'l League of Cities**				
		3		**Council retreat $3K; South Fulton Municipal Association Meeting -$2K; Town Hall Mtgs (2) - $1K**				
								Page 1

FY14 Proposed Expenditures by Department

Category	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Ward A								
Salaries & Wages	100-1112-511.11-00	11,042	11,465	11,000	10,577	11,000	11,000	
Group Insurance	100-1112-512.21-00	4,303	5,860	44	4,086	5,296	5,296	
Medicare	100-1112-512.23-00	802	294	159	136	148	148	
Defined Benefit	100-1112-512.24-02	-	1,862	4,935	4,383	660	660	
Unfunded Pension	100-1112-512.28-50	-	-	-	-	4,505	4,505	3
Unemployment Insurance	100-1112-512.26-00	16	47	43	41	51	51	
Worker's Compensation	100-1112-512.27-00	563	567	528	505	630	630	
Council Expense Allowance	100-1112-512.30-00	-	-	-	-	1,800	1,800	2
Cellular Phones & Radios	100-1112-523.32-03	872	1,635	1,300	1,275	-	-	1
Postage & Shipping	100-1112-523.32-05	-	-	750	665	-	-	
Travel (Local)	100-1112-523.35-00	146	-	-	-	-	-	
Department Event	100-1112-523.35-09	610	81	-	-	-	-	
Education & Travel	100-1112-523.37-00	-	1,315	3,629	3,215			
Office Supplies	100-1112-531.11-01	-	97	1,500	1,126	-	-	
Total Ward A		**18,354**	**23,223**	**23,888**	**26,009**	**24,090**	**24,090**	
	Personal Services	16,726	20,095	16,709	19,728	24,090	24,090	
	Purchased/Contracted Services	1,628	3,031	5,679	5,155	-	-	
	Supplies	-	97	1,500	1,126	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		18,354	**23,223**	**23,888**	**26,009**	**24,090**	**24,090**	
NOTES:		1		**The cost were moved to Information Technology to control cost**				
		2		**Budgeted per ward expense ordinance - includes education & travel, office supplies, printing & postage.**				
		3		**Unfunded Pension Liability**				
								Page 2

FY14 Proposed Expenditures by Department

Category	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Ward A - At Large								
Salaries & Wages	**100-1113-511.11-00**	11,042	11,042	11,000	11,000	11,000	11,000	
Group Insurance	**100-1113-512.21-00**	4,372	4,610	4,416	4,412	5,296	5,296	
Medicare	**100-1113-512.23-00**	757	755	745	758	740	740	
Unemployment Insurance	**100-1113-512.26-00**	16	46	46	46	55	55	
Worker's Compensation	**100-1113-512.27-00**	562	563	560	560	670	670	
Council Expense Allowance	**100-1113-512.30-00**	-	-	-	-	1,800	1,800	2
Cellular Phones & Radios	**100-1113-523.32-03**	872	1,385	900	775	-	-	1
Printing & Binding	**100-1113-523.34-00**	1,617	669	1,600	-	-	-	
Travel (Local)	**100-1113-523.35-00**	2,234	700	-	-	-	-	
Department Event	**100-1113-523.35-09**	350	551	350	7	-	-	
Education & Travel	**100-1113-523.37-00**	-	-	3,572	-	-	-	
Office Supplies	**100-1113-531.11-01**	-	246	800	215	-	-	
Certificates & Awards	**100-1113-531.11-03**	-	-	-	-	-	-	
Total Ward A - At Large		**21,823**	**20,567**	**23,989**	**17,773**	**19,561**	**19,561**	
	Personal Services	16,750	17,016	16,767	16,776	19,561	19,561	
	Purchased/Contracted Services	5,073	3,305	6,422	782	-	-	
	Supplies	-	246	800	215	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		21,823	**20,567**	**23,989**	**17,773**	**19,561**	**19,561**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Budgeted per Ward expense ordinance - Includes education & travel, office supplies and postage and printing.**				

FY14 Proposed Expenditures by Department

Category	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Ward B								
Salaries & Wages	100-1114-511.11-00	11,042	11,042	11,000	11,000	11,000	11,000	
Group Insurance	100-1114-512.21-00	44	44	44	44	52	52	
Medicare	100-1114-512.23-00	160	160	159	159	159	159	
Defined Benefit	100-1114-512.24-02	3,381	3,472	4,935	4,382	660	660	
Unfunded Pension	100-1114-512.28-50	-	-	-	-	4,505	4,505	3
Unemployment Insurance	100-1114-512.26-00	15	43	43	43	52	52	
Worker's Compensation	100-1114-512.27-00	530	530	528	528	631	631	
Council Expense Allowance	100-1114-512.30-00	-	-	-	-	1,800	1,800	2
Cellular Phones & Radios	100-1114-523.32-03	872	1,709	1,300	1,523	-	-	1
Printing & Binding	100-1114-523.34-00	1,810	207	1,800	2,367			
Travel (Local)	100-1114-523.35-00	184	-	-	-	-	-	
Education & Travel	100-1114-523.37-00	-	2,067	2,756	-	-	-	
Office Supplies	100-1114-531.11-01	2,144	1,620	2,000	718	-	-	
Total Ward B		**20,182**	**20,894**	**24,565**	**20,764**	**18,859**	**18,859**	
	Personal Services	15,171	15,291	16,709	16,156	18,859	18,859	
	Purchased/Contracted Services	2,866	3,983	5,856	3,890	-	-	
	Supplies	2,144	1,620	2,000	718	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		20,182	**20,894**	**24,565**	**20,764**	**18,859**	**18,859**	

NOTES:

1 **The cost were moved to Information Technology to control cost.**

2 **Budgeted per ward expense ordinance - includes education and travel, office supplies, postage and printing.**

3 **Unfunded Pension Liability**

FY14 Proposed Expenditures by Department

Category	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Ward B - At Large								
Salaries & Wages	**100-1115-511.11-00**	11,042	11,042	11,000	11,000	11,000	11,000	
Group Insurance	**100-1115-512.21-00**	129	125	563	578	622	622	
Medicare	**100-1115-512.23-00**	153	153	152	152	152	152	
Defined Benefit	**100-1115-512.24-02**	3,381	3,472	4,935	4,382	660	660	
Unfunded Pension	**100-1115-512.28-50**	-	-	-	-	4,505	4,505	3
Unemployment Insurance	**100-1115-512.26-00**	15	43	43	43	51	51	
Worker's Compensation	**100-1115-512.27-00**	529	529	527	527	629	629	
Council Expense Allowance	**100-1115-512.30-00**	-	-	-	-	1,800	1,800	2
Cellular Phones & Radios	**100-1115-523.32-03**	872	1,614	1,300	1,270	-	-	1
Travel (Local)	**100-1115-523.35-00**	2,604	-	3,700	-	-	-	
Education & Travel	**100-1115-523.37-00**	-	-	2,081	-	-	-	
Office Supplies	**100-1115-531.11-01**	-	-	1,300	215	-	-	
Total Ward B - At Large		**18,725**	**16,978**	**25,601**	**18,167**	**19,419**	**19,419**	
	Personal Services	15,249	15,364	17,220	16,682	19,419	19,419	
	Purchased/Contracted Services	3,476	1,614	7,081	1,270	-	-	
	Supplies	-	-	1,300	215	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		18,725	**16,978**	**25,601**	**18,167**	**19,419**	**19,419**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Budgeted per ward expense ordinance - includes education & travel, office supplies, printing & postage.**				
		3		**Unfunded Pension Liability**				

FY14 Proposed Expenditures by Department

Category	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Ward C								
Salaries & Wages	**100-1116-511.11-00**	11,042	11,042	11,000	11,000	11,000	11,000	
Group Insurance	**100-1116-512.21-00**	113	125	125	125	134	134	
Medicare	**100-1116-512.23-00**	160	160	159	159	159	159	
Defined Benefit	**100-1116-512.24-02**	3,381	3,472	4,935	4,382	660	660	
Unfunded Pension	**100-1116-512.28-50**	-	-	-	-	4,505	4,505	3
Unemployment Insurance	**100-1116-512.26-00**	15	43	43	43	52	52	
Worker's Compensation	**100-1116-512.27-00**	529	529	527	527	629	629	
Council Expense Allowance	**100-1116-512.30-00**	-	-	-	-	1,800	1,800	2
Cellular Phones & Radios	**100-1116-523.32-03**	872	1,592	1,300	1,287	-	-	1
Printing & Binding	**100-1116-523.34-00**	54	-	100	920			
Travel (Local)	**100-1116-523.35-00**	4,958	-	-	-	-	-	
Education & Travel	**100-1116-523.37-00**	1,142	-	3,938	1,735			
Office Supplies	**100-1116-531.11-01**	234	121	1,600	836			
Total Ward C		**22,500**	**17,084**	**23,727**	**21,014**	**18,939**	**18,939**	
	Personal Services	15,239	15,371	16,789	16,236	18,939	18,939	
	Purchased/Contracted Services	7,027	1,592	5,338	3,942	-	-	
	Supplies	234	121	1,600	836	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		22,500	**17,084**	**23,727**	**21,014**	**18,939**	**18,939**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Budgeted per ward expense ordinance - education & travel, office supplies, postage & printing**				
		3		**Unfunded Pension Liability**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Ward C - At Large								
Salaries & Wages	**100-1117-511.11-00**	11,042	11,042	11,000	11,000	11,000	11,000	
Group Insurance	**100-1117-512.21-00**	129	125	125	125	134	134	
Medicare	**100-1117-512.23-00**	160	160	159	159	159	159	
Defined Benefit	**100-1117-512.24-02**	3,381	3,472	4,935	4,382	660	660	
Unfunded Pension	**100-1117-512.28-50**	-	-	-	-	4,505	4,505	3
Unemployment Insurance	**100-1117-512.26-00**	15	43	43	43	52	52	
Worker's Compensation	**100-1117-512.27-00**	529	529	527	527	629	629	
Council Expense Allowance	**100-1117-512.30-00**	-	-	-	-	1,800	1,800	2
Cellular Phones & Radios	**100-1117-523.32-03**	1,501	2,441	1,800	1,795	-	-	1
Travel (Local)	**100-1117-523.35-00**	7,679	1,162	1,200	1,514	-	-	
Education & Travel	**100-1117-523.37-00**	-	2,759	3,544	3,335	-	-	
Office Supplies	**100-1117-531.11-01**	726	325	700	688	-	-	
Total Ward C - At Large		**25,161**	**22,059**	**24,033**	**23,568**	**18,939**	**18,939**	
	Personal Services	15,255	15,371	16,789	16,236	18,939	18,939	
	Purchased/Contracted Services	9,180	6,362	6,544	6,644	-	-	
	Supplies	726	325	700	688	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		25,161	**22,059**	**24,033**	**23,568**	**18,939**	**18,939**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Budgeted per council request.**				
		3		**Unfunded Pension Liability**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Ward D								
Salaries & Wages	**100-1118-511.11-00**	11,042	11,042	11,000	11,000	11,000	11,000	
Group Insurance	**100-1118-512.21-00**	7,454	3,663	44	248	269	269	
Medicare	**100-1118-512.23-00**	84	122	159	157	157	157	
Defined Benefit	**100-1118-512.24-02**	3,381	3,472	4,935	4,382	660	660	
Unfunded Pension	**100-1118-512.28-50**	-	-	-	-	4,505	4,505	3
Unemployment Insurance	**100-1118-512.26-00**	15	43	43	43	52	52	
Worker's Compensation	**100-1118-512.27-00**	529	530	528	528	631	631	
Council Expense Allowance	**100-1118-512.30-00**	-	-	-	-	1,800	1,800	2
Cellular Phones & Radios	**100-1118-523.32-03**	1,526	1,837	1,300	1,270	-	-	1
Printing & Binding	**100-1118-523.34-00**	1,218	37	1,300	5,805	-	-	
Travel (Local)	**100-1118-523.35-00**	3,809	(28)	-	-	-	-	
Department Event	**100-1118-523.35-09**	-	243	300	300	-	-	
Education & Travel	**100-1118-523.37-00**	616	5,649	3,544	2,482	-	-	
Office Supplies	**100-1118-531.11-01**	90	29	800	411	-	-	
Total Ward D		**29,765**	**26,641**	**23,953**	**26,626**	**19,074**	**19,074**	
	Personal Services	22,504	18,873	16,709	16,358	19,074	19,074	
	Purchased/Contracted Services	7,170	7,739	6,444	9,857	-	-	
	Supplies	90	29	800	411	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		29,765	**26,641**	**23,953**	**26,626**	**19,074**	**19,074**	

NOTES:

1 **The cost were moved to Information Technology to control cost.**

2 **Budgeted per council request.**

3 **Unfunded Pension Liability**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Ward D - At Large								
Salaries & Wages	100-1119-511.11-00	9,235	9,235	9,200	9,200	11,000	11,000	
Group Insurance	100-1119-512.21-00	129	125	563	578	622	622	
Medicare	100-1119-512.23-00	636	636	628	635	762	762	
Defined Benefit	100-1119-512.26-00	16	46	46	46	55	55	
Worker's Compensation	100-1119-512.27-00	562	563	560	560	670	670	
Council Expense Allowance	100-1119-512.30-00	709	652	-	584	1,800	1,800	2
Cellular Phones & Radios	100-1119-523.32-03	617	1,246	1,000	883	-	-	1
Printing & Binding	100-1119-523.34-00	27	37	100	163	-	-	
Travel (Local)	100-1119-523.35-00	2,972	1,657	1,700	-	-	-	
Department Event	100-1119-523.35-09	-	261	-	-	-	-	
Education & Travel	100-1119-523.37-00	730	2,183	3,600	745	-	-	
Office Supplies	100-1119-531.11-01	685	495	800	852	-	-	
Computers & Hardware	100-1119-542.24-00	-	-	-	1,291	-	-	
Total Ward D - At Large		**16,318**	**17,136**	**18,197**	**15,537**	**14,909**	**14,909**	
	Personal Services	11,287	11,258	10,997	11,603	14,909	14,909	
	Purchased/Contracted Services	4,345	5,383	6,400	1,791	-	-	
	Supplies	685	495	800	852	-	-	
	Capital	-	-	-	1,291	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		16,318	**17,136**	**18,197**	**15,537**	**14,909**	**14,909**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Budgeted per ward expense ordinance - includes education & travel, office supplies, printing & postage.**				
Total Council & Committee Expenses		**374,500**	**245,582**	**229,453**	**196,700**	**209,380**	**205,380**	

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
City Clerk								
Salaries & Wages	100-1130-511.11-00	156,917	164,445	163,599	151,475	164,199	164,199	
Group Insurance	100-1130-512.21-00	22,762	21,005	19,394	17,369	22,302	22,302	
Medicare	100-1130-512.23-00	2,090	2,197	2,052	2,051	2,227	2,227	
Defined Contribution	100-1130-512.24-01	-	-	-	4,939	7,705	7,705	
Defined Benefit	100-1130-512.24-02	37,904	43,158	40,053	42,781	6,000	6,000	
Unfunded Pension	100-1130-512.28-50	-	-	-	-	41,059	41,059	5
Unemployment Insurance	100-1130-512.26-00	255	724	670	658	771	771	
Worker's Compensation	100-1130-512.27-00	3,883	3,813	3,534	3,715	4,019	4,019	
Medical	100-1130-521.12-04	207	-	-	182	-	-	
Other Professional Fees	100-1130-521.12-09	128,522	14,998	134,000	100,088	21,000	21,000	4
Telephone	100-1130-523.32-01	5,170	5,374	5,200	10,862	-	-	1
Cellular Phones & Radios	100-1130-523.32-03	872	2,760	1,500	1,770	-	-	1
Postage & Shipping	100-1130-523.32-05	33,887	25,368	9,000	13,616	57,000	57,000	2
Advertising	100-1130-523.33-00	6,883	11,231	6,000	7,729	6,000	6,000	
Printing & Binding	100-1130-523.34-00	57	37	65	40	-	-	
Travel (Local)	100-1130-523.35-00	195	-	-	-	-	-	
Dues & Fees	100-1130-523.36-00	79	279	280	195	280	280	
Education & Travel	100-1130-523.37-00	6,507	5,006	2,025	2,197	2,000	2,000	
Software & Maintenance	100-1130-523.38-50	-	1,584	10,848	9,504	15,000	15,000	3
Office Supplies	100-1130-531.11-01	3,377	2,880	2,000	1,990	2,000	2,000	
Small & Safety Equipment	100-1130-531.16-00	934	1,286	-	-	-	-	
Computers & Hardware	100-1130-542.24-00	108	-	-	-	-	-	1
City Elections	100-1130-579.91-00	16	-	-	-	25,000	25,000	
Total City Clerk		**410,625**	**306,143**	**400,220**	**371,161**	**376,562**	**376,562**	
	Personal Services	223,810	235,341	229,302	222,988	248,282	248,282	
	Purchased/Contracted Services	182,380	66,636	168,918	146,183	101,280	101,280	
	Supplies	4,311	4,166	2,000	1,990	2,000	2,000	
	Capital	108	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	16	-	-	-	25,000	25,000	
		410,625	**306,143**	**400,220**	**371,161**	**376,562**	**376,562**	

NOTES:

1 **The cost were moved to Information Technology to control cost.**

2 **Increased postage allowance to cover all administrative departments other than the city manager's office. Cost were reduced based on cancellation of postage contract and new contract for less.**

3 **Paperless agenda - add 'l $5K for on-line streaming contract for council meetings.**

4 **MUNICODE expenses - cost for consolidation of precincts/registration cards**

5 **Unfunded Pension Liability**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Mayor								
Salaries & Wages	100-1310-511.11-00	40,075	35,136	41,220	40,068	41,240	47,100	3
Group Insurance	100-1310-512.21-00	127	150	408	395	413	413	
Medicare	100-1310-512.23-00	2,229	1,791	1,861	2,232	290	2,232	
Defined Benefit	100-1310-512.24-02	4,483	4,604	6,544	5,811	852	514	
Unfunded Pension	100-1310-512.28-50	-	-	-	-	5,815	5,815	
Unemployment Insurance	100-1310-512.26-00	5,016	158	159	183	66	200	
Worker's Compensation	100-1310-512.27-00	773	766	772	785	813	813	
Car Allowance	100-1310-512.29-01	6,025	6,025	6,000	6,000	6,000	6,000	
Council Expense Allowance	100-1310-512.30-00	-	-	-	-	2,000	2,000	2
Medical	100-1310-521.12-04	-	182	100	-	-	-	
Other Professional Fees	100-1310-521.12-09	2,568	875	3,750	790	-	-	
Telephone	100-1310-523.32-01	2,514	3,437	4,100	5,787	-	-	1
Cellular Phones & Radios	100-1310-523.32-03	420	689	400	639	-	-	1
Postage & Shipping	100-1310-523.32-05	18	35	300	36	40	40	
Printing & Binding	100-1310-523.34-00	7,490	8,171	6,200	9,912	-	-	
Department Event	100-1310-523.35-09		-	-	137	300	300	
Dues & Fees	100-1310-523.36-00	285	-	300	-	-	-	
Education & Travel	100-1310-523.37-00	-	28	141	-	-	-	
Office Supplies	100-1310-531.11-01	525	1,313	1,100	832	500	500	
Certificates & Awards	100-1310-531.11-03	11	-	200	-	200	200	
Total Mayor		**72,559**	**63,359**	**73,555**	**73,607**	**58,529**	**66,127**	
	Personal Services	58,729	48,630	56,964	55,474	57,489	65,087	
	Purchased/Contracted Services	13,295	13,417	15,291	17,301	340	340	
	Supplies	536	1,313	1,300	832	700	700	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		72,559	**63,359**	**73,555**	**73,607**	**58,529**	**66,127**	

NOTES:

1 **The cost were moved to Information Technology to control cost.**

2 **Budgeted per ward expense ordinance.**

3 **Budget Personnel recalculations**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
City Manager								
Salaries & Wages	100-1320-511.11-00	338,960	389,052	200,000	179,072	239,330	165,000	3
Group Insurance	100-1320-512.21-00	20,468	20,911	19,379	9,173	22,832	11,309	
Medicare	100-1320-512.23-00	4,867	5,279	4,090	2,564	6,053	6,053	
Defined Contribution	100-1320-512.24-01	-	-	-	2,298	-	-	
Defined Benefit	100-1320-512.24-02	63,841	55,896	38,138	31,169	2,700	2,700	
Unfunded Pension	100-1320-512.28-50	-	-	-	-	18,478	18,478	1
Unemployment Insurance	100-1320-512.26-00	514	1,267	1,145	546	972	972	
Worker's Compensation	100-1320-512.27-00	14,028	13,954	14,126	6,803	12,005	6,005	
Car Allowance	100-1320-512.29-01	6,000	6,000	7,200	6,300	7,200	7,200	
Medical	100-1320-521.12-04	116	-	-	116	120	120	
Other Professional Fees	100-1320-521.12-09	144,441	71,831	-	130	1,034	1,034	
Telephone	100-1320-523.32-01	6,262	6,519	7,000	9,644	-	-	2
Cellular Phones & Radios	100-1320-523.32-03	4,929	4,466	3,100	2,900	-	-	2
Postage & Shipping	100-1320-523.32-05	242	296	250	229	200	200	
Printing & Binding	100-1320-523.34-00	12,594	73	1,500	241	200	200	
Travel (Local)	100-1320-523.35-00	6	-	-	-	-	-	
Department Event	100-1320-523.35-09	1,391	-	150	-	-	-	
Dues & Fees	100-1320-523.36-00	6,414	1,090	2,839	-	750	750	
Education & Travel	100-1320-523.37-00	11,812	15,287	-	150	500	500	
Office Supplies	100-1320-531.11-01	3,138	1,546	3,000	1,026	1,500	1,500	
Operating Supplies	100-1320-531.11-02	463	2,554	750	125	250	250	
Special Events General	100-1320-531.11-04	-	4,889	-	-	-	-	
Total City Manager		**640,486**	**600,907**	**302,667**	**252,486**	**314,124**	**222,271**	
	Personal Services	448,678	492,358	284,078	237,925	309,570	217,717	
	Purchased/Contracted Services	188,206	99,562	14,839	13,410	2,804	2,804	
	Supplies	3,601	8,988	3,750	1,151	1,750	1,750	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		640,486	**600,907**	**302,667**	**252,486**	**314,124**	**222,271**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Unfunded Pension Liability**				
		3		**Budget Personnel recalculations**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Communications								
Salaries & Wages	100-1324-511.11-00	-	38,668	38,668	38,668	38,668	38,668	
Group Insurance	100-1324-512.21-00	-	4,732	4,556	4,552	5,427	5,427	
Medicare	100-1324-512.23-00	-	551	550	550	546	546	
Defined Benefit	100-1324-512.24-02	-	14,539	20,742	18,419	2,320	2,320	
Unfunded Pension	100-1324-512.28-50	-	-	-	-	15,878	15,878	6
Unemployment Insurance	100-1324-512.26-00	-	170	179	169	179	179	
Worker's Compensation	100-1324-512.27-00	-	2,076	2,185	2,063	2,185	2,185	
Other Professional Fees	100-1324-521.12-09	-	6,320	6,800	7,509	6,800	6,800	5
Repair & Maintenance	100-1324-522.22-00	-	287	600	-	600	600	
Telephone	100-1324-523.32-01	-	1,146	1,400	1,929	-	-	7
Cellular Phones & Radios	100-1324-523.32-03	-	1,823	1,400	1,534	-	-	7
Postage & Shipping	100-1324-523.32-05	-	-	100	100	-	-	
Advertising	100-1324-523.33-00	-	51	500	-	100	100	1
Printing & Binding	100-1324-523.34-00	-	170	1,000	338	500	500	
Department Event	100-1324-523.35-09	-	538	3,000	1,702	1,500	1,500	2
Dues & Fees	100-1324-523.36-00	-	600	325	279	250	250	
Education & Travel	100-1324-523.37-00	-	1,919	731	581	500	500	
Software & Maintenance	100-1324-523.38-50	-	110	1,000	420	500	500	3
Office Supplies	100-1324-531.11-01	-	1,038	-	64	-	-	
Operating Supplies	100-1324-531.11-02	-	-	1,741	580	600	600	
Books & Publications	100-1324-531.14-00	-	-	400	-	-	-	
Computers & Hardware	100-1324-542.24-00	-	-	7,000	6,310	2,000	2,000	4
Total Communications		-	**74,739**	**92,877**	**85,767**	**78,553**	**78,553**	
	Personal Services	-	60,736	66,880	64,421	65,203	65,203	
	Purchased/Contracted Services	-	12,965	16,856	14,392	10,750	10,750	
	Supplies	-	1,038	2,141	644	600	600	
	Capital	-	-	7,000	6,310	2,000	2,000	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		-	**74,739**	**92,877**	**85,767**	**78,553**	**78,553**	
		1		**Billboards**				
		2		**Citizens Leadership Academy**				
		3		**Adobe Creative Suite**				
		4		**Studio upgrades- Mac Pro for editing Council meeting;**				
		5		**PEG Central; Media monitoring; contractual svcs; Media streaming per Council**				
		6		**Unfunded Pension Liability**				
		7		**The cost were moved to Information Technology to control cost.**				
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FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Legal								
Salaries & Wages	100-1326-511.11-00	317,880	246,234	185,996	188,193	307,000	296,651	4
Overtime	100-1326-511.13-00	-	61	-	-	-	-	
Group Insurance	100-1326-512.21-00	24,978	21,039	28,856	15,843	28,480	19,480	4
Medicare	100-1326-512.23-00	4,374	3,361	4,583	2,591	4,231	3,178	
Defined Contribution	100-1326-512.24-01	-	-	-	5,610	8,100	8,100	
Defined Benefit	100-1326-512.24-02	83,586	71,529	78,158	46,216	10,320	10,320	
Unfunded Pension	100-1326-512.28-50	-	-	-	-	70,627	70,627	2
Unemployment Insurance	100-1326-512.26-00	4,457	1,101	1,579	830	1,436	1,436	
Worker's Compensation	100-1326-512.27-00	15,149	11,234	16,997	8,408	15,256	6,256	4
Medical	100-1326-521.12-04	-	-	99	322	-	-	
Legal - Holland & Knight	100-1326-521.12-05	126,397	233,314	125,000	249,794	-	-	3
Legal-Hawkins & Parnell	100-1326-521.12-06	120,669	102,700	140,000	100,039	-	-	3
Legal--Other Attorneys	100-1326-521.12-07	760,080	543,998	600,000	518,480	900,000	900,000	3
Other Professional Fees	100-1326-521.12-09	29,974	44,954	50,000	38,731	40,000	40,000	
Other Legal Costs	100-1326-521.12-12	440	1,349	2,500	344	-	-	
Settlement Costs	100-1326-521.12-13	287,561	77,622	208,500	5,888	25,000	25,000	
Hunton & Williams	100-1326-521.12-15	7,401	17,011	12,500	1,940	-	-	
Jones Day, LLP	100-1326-521.12-17	2,169	-	-	-	-	-	
Fincher, Denmark & Williams	100-1326-521.12-19	17,773	27,948	35,000	3,324	-	-	3
Freeman Mathis	100-1326-521.12-31	184,954	139,184	400,000	105,805	-	-	3
Maintenance Equipment	100-1326-522.22-01	-	1,255	1,500	1,125	1,500	1,500	
Telephone	100-1326-523.32-01	4,959	5,729	7,000	9,644	-	-	1
Cellular Phones & Radios	100-1326-523.32-03	1,880	3,934	2,000	1,918	-	-	1
Postage & Shipping	100-1326-523.32-05	436	98	200	43	-	-	
Travel (Local)	100-1326-523.35-00	143	142	200	-	100	100	
Dues & Fees	100-1326-523.36-00	2,090	389	900	673	1,000	1,000	
Education & Travel	100-1326-523.37-00	6,459	3,337	1,376	2,322	2,500	2,500	
Office Supplies	100-1326-531.11-01	1,835	2,450	2,000	3,474	3,500	3,500	
Lexis/Nexis - Online Legal Database	100-1326-531.14-00	16,369	12,818	18,000	14,276	15,000	15,000	
Small & Safety Equipment	100-1326-531.16-00	-	-	-	-	-	-	
Computers & Hardware	100-1326-542.24-00	-	-	1,650	-	-	-	1
Total Legal		**2,022,014**	**1,572,790**	**1,924,594**	**1,325,833**	**1,434,050**	**1,404,648**	
	Personal Services	450,425	354,558	316,169	267,691	445,450	416,048	
	Purchased/Contracted Services	1,553,384	1,202,963	1,586,775	1,040,392	970,100	970,100	
	Supplies	18,204	15,268	20,000	17,750	18,500	18,500	
	Capital	-	-	1,650	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		2,022,014	**1,572,790**	**1,924,594**	**1,325,833**	**1,434,050**	**1,404,648**	

FY14 Proposed Expenditures by Department

Storm Water Restricted Legal								
Miscellaneous Legal Expenses	**100-1327-521.12-14**	-	-	455,000	24,171	430,829	430,829	
Total Storm water Restricted Legal		-	-	**455,000**	**24,171**	**430,829**	**430,829**	
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	-	-	455,000	24,171	430,829	430,829	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		-	-	**455,000**	**24,171**	**430,829**	**430,829**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Unfunded Pension Liability**				
		3		**Total of specific firm allocations made in the past.**				
		4		**Budget Personnel recalculations**				
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FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Finance								
Salaries & Wages	100-1510-511.11-00	182,379	139,191	139,339	124,090	43,339	43,339	
Group Insurance	100-1510-512.21-00	18,497	7,780	14,288	6,670	6,822	6,822	
Medicare	100-1510-512.23-00	2,446	1,970	1,857	1,731	544	544	
Defined Benefit	100-1510-512.24-02	39,334	37,735	28,407	59,156	2,600	2,600	9
Unfunded Pension	100-1510-512.28-50	-	-	-	-	17,796	17,796	8
Unemployment Insurance	100-1510-512.26-00	238	600	627	548	203	203	
Worker's Compensation	100-1510-512.27-00	5,104	5,191	5,388	4,507	147	147	
Accounting	100-1510-521.12-01	135,600	15,300	-	-	30,625	30,625	2
Other Professional Fees	100-1510-521.12-09	33,106	31,281	6,500	21,878	29,300	29,300	3
Amortization Debt Issue	100-1510-521.12-21	20,000	-	-	-	-	-	
Accounting Services	100-1510-521.12-30	44,347	-	-	-	-	-	
Telephone	100-1510-523.32-01	2,972	2,291	2,800	3,858	-	-	1
Cellular Phones & Radios	100-1510-523.32-03	1,722	1,002	800	416	-	-	1
Postage & Shipping	100-1510-523.32-05	7	-	-	-	2,200	2,200	4
Advertising	100-1510-523.33-00	-	480	500	360	400	400	5
Printing & Binding	100-1510-523.34-00	832	403	1,000	1,315	1,400	1,400	6
Travel (Local)	100-1510-523.35-00	156	136	150	51	100	100	
Dues & Fees	100-1510-523.36-00	300	353	620	195	200	200	
Education & Travel	100-1510-523.37-00	5,795	1,818	3,091	-	-	-	7
Office Supplies	100-1510-531.11-01	3,898	2,306	4,000	1,307	1,700	1,700	
Operating Supplies	100-1510-531.11-02	2,263	363	-	-	-	-	
Special Events General	100-1510-531.11-04	33	-	-	-	-	-	
Books & Publications	100-1510-531.14-00	376	304	350	159	325	325	
Total Finance		**499,406**	**248,504**	**209,717**	**226,241**	**137,701**	**137,701**	
	Personal Services	247,999	192,467	189,906	196,702	71,451	71,451	
	Purchased/Contracted Services	244,838	53,064	15,461	28,073	64,225	64,225	
	Supplies	6,570	2,973	4,350	1,466	2,025	2,025	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		499,406	**248,504**	**209,717**	**226,241**	**137,701**	**137,701**	

NOTES:

1		The cost were moved to Information Technology to control cost.
2		Audit - per contract (6/12/13)
3		Regions Bank; Digital Assurance Certification; Mail Courier; OPEB Study
4		Moved from Dept 1599 (returned mail)
5		Mileage rate ad
6		CAFR
7		CPA continuing education classes
8		Unfunded Pension Liability
9		Included Interim Finance Director

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Accounting								
Salaries & Wages	100-1512-511.11-00	308,926	459,394	460,308	433,821	429,867	584,027	7
Temporary Employees	100-1512-511.12-00	-	5,148	-	-	-	-	
Overtime	100-1512-511.13-00	2,373	351	-	224	-	-	
Group Insurance	100-1512-512.21-00	28,901	39,318	53,384	39,281	29,256	54,256	
Medicare	100-1512-512.23-00	4,289	6,258	7,363	6,030	5,643	7,643	
Defined Benefit	100-1512-512.24-02	114,412	172,119	259,821	206,470	23,782	33,326	
Unfunded Pension	100-1512-512.28-50	-	-	-	-	209,336	209,336	6
Unemployment Insurance	100-1512-512.26-00	593	2,021	2,532	1,891	1,840	1,840	
Worker's Compensation	100-1512-512.27-00	9,462	15,119	19,290	13,608	13,573	23,573	
Medical	100-1512-521.12-04	298	91	-	-	-	-	
Other Professional Fees	100-1512-521.12-09	10,900	30,877	-	-	-	-	
Accounting Services	100-1512-521.12-30	-	35,413	-	-	-	-	
Telephone	100-1512-523.32-01	6,769	10,312	11,600	17,359	-	-	1
Cellular Phones & Radios	100-1512-523.32-03	269	2,569	2,400	3,155	-	-	1
Postage & Shipping	100-1512-523.32-05	88	176	100	100	-	-	
Advertising	100-1512-523.33-00	-	-	-	-	500	500	3
Printing & Binding	100-1512-523.34-00	1,728	1,850	2,000	1,023	-	-	2
Travel (Local)	100-1512-523.35-00	28	-	100	42	100	100	
Dues & Fees	100-1512-523.36-00	345	1,313	2,495	2,160	2,000	2,000	
Education & Travel	100-1512-523.37-00	3,948	7,154	7,433	2,369	1,500	1,500	4
Software & Maintenance	100-1512-523.38-50	-	-	24,106	24,106	24,106	24,106	5
Office Supplies	100-1512-531.11-01	3,041	6,363	8,000	5,454	5,000	5,000	
Books & Publications	100-1512-531.14-00	43	427	-	404	450	450	
Total Accounting		**496,412**	**796,271**	**860,932**	**757,497**	**746,953**	**947,657**	
	Personal Services	468,955	699,727	802,698	701,325	713,297	914,001	
	Purchased/Contracted Services	24,372	89,754	50,234	50,314	28,206	28,206	
	Supplies	3,084	6,790	8,000	5,858	5,450	5,450	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		496,412	**796,271**	**860,932**	**757,497**	**746,953**	**947,657**	

NOTES:

1. The cost were moved to Information Technology to control cost.
2. Budget Book - drawn down to zero for this fiscal year
3. Budget Ad
4. CPA continuing education training
5. Grant Mgmt Network - $24,106 yr 2 of 3 yrs. Payment in May.
6. Unfunded Pension Liability
7. Budget Personnel recalculations

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Property Tax Division								
Salaries & Wages	100-1515-511.11-00	85,999	98,335	97,958	128,927	150,157	147,983	7
Temporary Employees	100-1515-511.12-00	-	8,040	-	-	-	-	
Overtime	100-1515-511.13-00	298	-	-	-	-	-	
Group Insurance	100-1515-512.21-00	3,200	5,113	4,710	10,799	16,543	16,543	
Medicare	100-1515-512.23-00	1,240	1,416	1,320	1,827	2,113	1,982	
Defined Benefit	100-1515-512.24-02	31,647	36,967	34,458	62,556	9,009	9,009	
Unfunded Pension	100-1515-512.28-50	-	-	-	-	61,600	61,600	5
Unemployment Insurance	100-1515-512.26-00	21	169	158	302	420	420	
Worker's Compensation	100-1515-512.27-00	270	320	297	414	508	508	
Other Professional Fees	100-1515-521.12-09	22,634	9,660	12,000	36,762	12,000	12,000	4
Technical Services	100-1515-521.13-00	20,401	21,319	-	-	22,948	22,948	6
Telephone	100-1515-523.32-01	3,547	4,583	5,200	7,715	-	-	4
Cellular Phones & Radios	100-1515-523.32-03	309	879	800	784	-	-	4
Postage & Shipping	100-1515-523.32-05	9,378	10,336	6,000	6,000	10,000	10,000	3
Advertising	100-1515-523.33-00	-	1,802	2,000	1,292	1,300	1,300	2
Education & Travel	100-1515-523.37-00	987	855	-	-	900	900	
Office Supplies	100-1515-531.11-01	382	754	200	208	250	250	
Computers & Hardware	100-1515-542.24-00	-	1,044	-	-	-	-	
Mastercard/Visa Fees	100-1515-579.50-04	-	3,773	-	2,310	2,500	2,500	
Total Property Tax Division		**180,312**	**205,364**	**165,101**	**259,896**	**290,248**	**287,943**	
	Personal Services	122,675	150,360	138,901	204,825	240,350	238,045	
	Purchased/Contracted Services	57,256	49,434	26,000	52,553	47,148	47,148	
	Supplies	382	754	200	208	250	250	
	Capital	-	1,044	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	3,773	-	2,310	2,500	2,500	
		180,312	**205,364**	**165,101**	**259,896**	**290,248**	**287,943**	

NOTES:		
1		The cost were moved to Information Technology to control cost.
2		Mileage Rate ad
3		Mailing of Tax Bills (including 2nd billing for mileage rate increase)
4		Recording Tax Liens/Non-Exempt Property tax
5		Unfunded Pension Liability
6		Recording and Cancellation of FIFA liens, which were not budgeted in fiscal year 2013.
7		Budget Personnel recalculations

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Internal Audit								
Salaries & Wages	**100-1516-511.11-00**	-	-	-	-	64,209	-	1
Group Insurance	**100-1516-512.21-00**	-	-	-	-	11,492	-	
Medicare	**100-1516-512.23-00**	-	-	-	-	791	-	
Defined Contribution	**100-1516-512.24-01**	-	-	-	-	3,852	-	
Unemployment Insurance	**100-1516-512.26-00**	-	-	-	-	301	-	
Worker's Compensation	**100-1516-512.27-00**	-	-	-	-	3,681	-	
Dues & Fees	**100-1516-523.36-00**	-	-	-	-	250	-	
Education & Travel	**100-1516-523.37-00**	-	-	-	-	1,500	-	
Total Internal Audit		-	-	-	-	**86,076**	-	
	Personal Services	-	-	-	-	84,326	-	
	Purchased/Contracted Services	-	-	-	-	1,750	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		-	-	-	-	**86,076**	-	
NOTES:		1		**Position moved back to Accounting.**				
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FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Contracts & Procurement								
Salaries & Wages	100-1517-511.11-00	275,944	281,739	280,550	242,761	219,926	171,252	4
Overtime	100-1517-511.13-00	3,095	1,994	1,226	2,398	-	-	
Group Insurance	100-1517-512.21-00	20,793	26,175	24,156	28,130	19,135	14,135	
Medicare	100-1517-512.23-00	3,885	3,890	3,621	3,336	3,110	3,110	
Defined Contribution	100-1517-512.24-01	-	-	-	6,698	-	-	
Defined Benefit	100-1517-512.24-02	77,096	82,569	76,964	90,010	13,195	10,312	
Unfunded Pension	100-1517-512.28-50	-	-	-	-	36,763	36,763	3
Unemployment Insurance	100-1517-512.26-00	423	1,221	1,133	1,036	1,019	519	
Worker's Compensation	100-1517-512.27-00	6,521	6,502	6,078	4,793	6,674	4,674	
Medical	100-1517-521.12-04	25	-	-	-	-	-	
Other Professional Fees	100-1517-521.12-09	11,515	13,123	6,000	8,555	9,000	9,000	2
Technical Services	100-1517-521.13-00	1,249	-	-	-	-	-	
Maintenance Buildings	100-1517-522.22-02	1,000	4,065	2,300	510	600	600	
Telephone	100-1517-523.32-01	7,012	8,811	8,800	13,502	-	-	1
Cellular Phones & Radios	100-1517-523.32-03	1,750	1,364	1,200	1,315	-	-	1
Postage & Shipping	100-1517-523.32-05	13	13	-	23	-	-	
Advertising	100-1517-523.33-00	360	240	-	-	-	-	
Dues & Fees	100-1517-523.36-00	505	505	480	555	480	480	
Education & Travel	100-1517-523.37-00	4,334	3,826	1,969	2,022	1,000	1,000	
Office Supplies	100-1517-531.11-01	736	1,618	1,700	1,132	1,200	1,200	
Operating Supplies	100-1517-531.11-02	2,322	-	-	-	-	-	
Uniforms	100-1517-531.11-40	125	75	200	136	200	200	
Books & Publications	100-1517-531.14-00	-	16	50	-	-	-	
Computers & Hardware	100-1517-542.24-00	2,071	983	3,000	-	-	-	1
Total Contracts & Procurement		**420,772**	**438,731**	**419,427**	**406,912**	**312,302**	**253,245**	
	Personal Services	387,757	404,090	393,728	379,162	299,822	240,765	
	Purchased/Contracted Services	27,762	31,948	20,749	26,482	11,080	11,080	
	Supplies	3,183	1,709	1,950	1,268	1,400	1,400	
	Capital	2,071	983	3,000	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		420,772	**438,731**	**419,427**	**406,912**	**312,302**	**253,245**	

NOTES:

1 **The cost were moved to Information Technology to control cost.**

2 **GOVDEALS.com - Solicitation of procurement contracts**

3 **Unfunded Pension Liability**

4 **Budget Personnel recalculations**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Information Technology								
Salaries & Wages	**100-1535-511.11-00**	225,779	240,304	263,831	207,162	-	-	1
Group Insurance	**100-1535-512.21-00**	21,456	19,199	16,860	20,994	-	-	
Medicare	**100-1535-512.23-00**	3,162	3,398	3,101	2,886	-	-	
Defined Benefit	**100-1535-512.24-02**	82,133	86,796	78,083	93,275	-	-	
Unemployment Insurance	**100-1535-512.26-00**	365	1,088	992	928	-	-	
Worker's Compensation	**100-1535-512.27-00**	12,273	12,662	11,392	11,327	-	-	
Medical	**100-1535-521.12-04**	-	306	-	-	-	-	
Other Professional Fees	**100-1535-521.12-09**	136,534	13,107	-	-	-	-	
Technical Services	**100-1535-521.13-00**	125,750	172,212	162,000	169,746	-	-	
Telephone	**100-1535-523.32-01**	10,874	7,001	7,000	17,795	-	-	
Cellular Phones & Radios	**100-1535-523.32-03**	12,316	18,038	5,700	9,910	-	-	
Postage & Shipping	**100-1535-523.32-05**	33	-	-	12	-	-	
Education & Travel	**100-1535-523.37-00**	6,338	1,398	7,031	4,638	-	-	
Software & Maintenance	**100-1535-523.38-50**	186,162	316,148	304,250	170,050	-	-	
Office Supplies	**100-1535-531.11-01**	635	-	-	37	-	-	
Operating Supplies	**100-1535-531.11-02**	65	-	3,500	580	-	-	
Computers & Hardware	**100-1535-542.24-00**	141,251	165,049	73,300	73,021	-	-	
Total Information Resources		**965,125**	**1,056,706**	**937,040**	**782,361**	-	-	
	Personal Services	345,168	363,447	374,259	336,572	-	-	
	Purchased/Contracted Services	478,007	528,210	485,981	372,151	-	-	
	Supplies	700	-	3,500	617	-	-	
	Capital	141,251	165,049	73,300	73,021	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		965,125	**1,056,706**	**937,040**	**782,361**	-	-	
NOTES:		1		**Moved to Internal Fund to be allocated Citywide**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Human Resources								
Salaries & Wages	100-1540-511.11-00	291,766	280,107	296,784	170,420	76,961	76,961	
Temporary Employees	100-1540-511.12-00	7,654	1,747	2,014	-	-	-	
Overtime	100-1540-511.13-00	106	25	29	-	-	-	
Group Insurance	100-1540-512.21-00	28,875	32,841	29,354	21,701	11,527	13,172	3
Medicare	100-1540-512.23-00	4,031	3,854	3,534	2,319	1,055	1,055	
Defined Contribution	100-1540-512.24-01	-	-	-	189	-	-	
Defined Benefit	100-1540-512.24-02	91,313	79,566	72,588	73,917	4,617	4,617	
Unfunded Pension	100-1540-512.28-50	-	-	-	-	31,602	31,602	2
Unemployment Insurance	100-1540-512.26-00	1,023	1,059	981	596	174	174	
Worker's Compensation	100-1540-512.27-00	78,331	11,073	10,379	11,358	253	253	
Retirees Health Insurance	100-1540-512.28-00	393,346	-	-	-			
Medical	100-1540-521.12-04	424	364	400	91	400	400	
Other Professional Fees	100-1540-521.12-09	24,824	15,895	20,000	15,923	16,000	16,000	
City Utilities	100-1540-521.14-00	-	45,318	-	-	-	-	
Recruitment Services	100-1540-522.20-00	-	13,000	8,500	8,500	8,500	8,500	
Telephone	100-1540-523.32-01	7,934	9,166	10,200	15,431	-	-	1
Cellular Phones & Radios	100-1540-523.32-03	2,445	2,239	1,500	2,029	-	-	1
Postage & Shipping	100-1540-523.32-05	225	337	500	479	400	400	
Advertising	100-1540-523.33-00	4,341	691	1,200	-	-	-	
Printing & Binding	100-1540-523.34-00	1,072	852	1,800	143	200	200	
Travel (Local)	100-1540-523.35-00	280	107	150	68	75	75	
Dues & Fees	100-1540-523.36-00	342	1,323	1,200	150	150	150	
Education & Travel	100-1540-523.37-00	6,304	4,684	3,094	3,699	1,500	1,500	
Software & Maintenance	100-1540-523.38-50	-	8,500	-	-	-	-	
Office Supplies	100-1540-531.11-01	4,419	4,012	4,500	2,254	2,200	2,200	
Certificates & Awards	100-1540-531.11-03	905	-	1,000	538	550	550	
Special Events General	100-1540-531.11-04	2,204	1,081	2,500	-	-	-	
Books & Publications	100-1540-531.14-00	1,650	1,225	1,300	489	500	500	
Small & Safety Equipment	100-1540-531.16-00	433	-	-	-	-	-	
Computers & Hardware	100-1540-542.24-00	4,467	2,244	2,500	1,972	-	-	
Claims & Damages	100-1540-578.80-00	3,309	-	-	-	1,000	1,000	
Refunds	100-1540-579.01-00	54	-	-	-	-	-	
Total Human Resources		**962,077**	**521,309**	**476,007**	**332,266**	**157,664**	**159,309**	
	Personal Services	896,445	410,271	415,663	280,500	126,189	127,834	
	Purchased/Contracted Services	48,191	102,476	48,544	46,513	27,225	27,225	
	Supplies	9,610	6,319	9,300	3,281	3,250	3,250	
	Capital	4,467	2,244	2,500	1,972	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	3,363	-	-	-	1,000	1,000	
		962,077	**521,309**	**476,007**	**332,266**	**157,664**	**159,309**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Unfunded Pension Liability**				
		3		**Budget Personnel recalculations**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Buildings & Grounds								
Salaries & Wages	100-1565-511.11-00	503,393	512,302	588,555	478,662	402,944	440,959	4
Overtime	100-1565-511.13-00	52,312	14,305	12,554	23,680	-	-	
Group Insurance	100-1565-512.21-00	52,873	58,832	54,650	43,207	56,920	60,199	4
Medicare	100-1565-512.23-00	17,249	15,354	13,469	15,201	10,602	13,102	4
Defined Benefit	100-1565-512.24-02	132,333	151,054	140,709	174,770	19,310	19,310	
Unfunded Pension	100-1565-512.28-50	-	-	-	-	121,152	121,152	2
Unemployment Insurance	100-1565-512.26-00	764	2,334	2,135	2,243	1,888	3,888	
Worker's Compensation	100-1565-512.27-00	25,244	23,917	21,963	23,053	19,640	22,140	4
Medical	100-1565-521.12-04	1,014	1,249	500	139	200	200	
Other Professional Fees	100-1565-521.12-09	-	38,948	10,000	13,103	13,200	13,200	
Technical Services	100-1565-521.13-00	994	8,969	-	-	-	-	
City Utilities	100-1565-521.14-00	78,158	93,658	75,000	114,861	121,000	121,000	3
Maintenance Equipment	100-1565-522.22-01	11,805	17,528	10,000	7,487	7,500	7,500	
Maintenance Buildings	100-1565-522.22-02	23,358	55,684	12,000	16,634	17,000	17,000	
Maintenance Vehicles	100-1565-522.22-04	2,145	1,994	-	-	-	-	
Rental of Equipment	100-1565-522.23-20	952	-	-	-	-	-	
Telephone	100-1565-523.32-01	17,208	14,150	2,700	3,858	-	-	1
Cellular Phones & Radios	100-1565-523.32-03	3,727	5,590	4,600	6,574	-	-	1
Postage & Shipping	100-1565-523.32-05			-	10	-	-	
Uniform & Towel Services	100-1565-523.40-00	9,491	11,418	5,000	12,811	13,000	13,000	
Operating Supplies	100-1565-531.11-02	14,697	104	4,000	4,057	4,100	4,100	
Construction Supplies	100-1565-531.11-09	3,112	9,501	-	46	-	-	
Gas (Natural & Propane)	100-1565-531.12-20	13,278	11,819	10,000	12,841	13,000	13,000	
Small & Safety Equipment	100-1565-531.16-00	1,038	6,682	500	754	800	800	
Claims & Damages	100-1565-578.80-00	-	-	-	-	1,000	1,000	
Total Buildings & Grounds		**993,004**	**1,055,392**	**968,335**	**953,991**	**823,256**	**871,550**	
	Personal Services	784,168	778,098	834,035	760,816	632,456	680,750	
	Purchased/Contracted Services	148,852	249,189	119,800	175,477	171,900	171,900	
	Supplies	32,125	28,106	14,500	17,698	17,900	17,900	
	Capital	27,858	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	-	-	-	1,000	1,000	
		993,004	**1,055,392**	**968,335**	**953,991**	**823,256**	**871,550**	

NOTES:			
1		The cost were moved to Information Technology to control cost.	
2		Unfunded Pension Liability	
3		Includes landfill cost for trash collected from Buildings & Ground (115,000 + 6,000)	
4		Budget Personnel recalculations	

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
General Fund - Transfer (Out)								
Transfer - Bond Contstruction Fund	**100-1585-611.10-19**	25,000	-	-	-	-	-	
Allocated Cost from Click to GOV	**100-1585-551.14-00**	-	-	-	-	-	62,000	16
Transfer to E-911 SRF	**100-1585-611.11-13**	-	-	424,067	653,410	988,218	705,919	1
Transfer From Electric	**100-1585-614.11-52**	-	-	-	-	-	-	
Total General Fund - Transfer (Out)		**25,000**	-	**424,067**	**653,410**	**988,218**	**767,919**	
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	25,000	-	424,067	653,410	988,218	705,919	
	Other Cost	-	-	-	-	-	-	
		25,000	-	**424,067**	**653,410**	**988,218**	**705,919**	
Facilities & Operating								
Illegal Dumping (Landfill costs)	**100-1599-522.21-14**	-	-	-	-	100,000	100,000	12
Defined Benefit	**100-1599-512.24-02**	-	2,136	-	-	-	-	
Worker's Compensation	**100-1599-512.27-00**	6,023	-	75,000	32,178	-	-	2
Subsequent Injury Trust Fund	**100-1599-512.27-01**	-	-	-	-	35,000	35,000	
GA State Board of Worker's Comp	**100-1599-512.27-02**	-	-	-	-	10,000	10,000	
AmTrust	**100-1599-512.27-03**	-	-	-	-	72,000	72,000	13
Retirees Health Insurance	**100-1599-512.28-00**	-	302,959	-	528,972	530,000	467,646	3
Accounting	**100-1599-521.12-01**	-	126,000	100,000	149,200	122,500	122,500	4
Other Professional Fees	**100-1599-521.12-09**	32,918	82,466	79,000	60,526	-	-	
Settlement Costs	**100-1599-521.12-13**	-	-	-	-	-	-	
Hunton & Williams	**100-1599-521.12-15**	-	12,750	-	12,750	12,750	12,750	14
K.E.P.B (Keep East Point Beautiful)	**100-1599-521.12-25**	65,000	65,000	-	-	-	-	
Main Street	**100-1599-521.12-26**	15,000	-	25,000	25,000	-	-	
Technical Services	**100-1599-521.13-00**	-	-	-	22,171	-	-	
Animal Control	**100-1599-522.21-12**	-	-	-	-	257,972	257,972	5
Rental	**100-1599-522.23-00**	-	3,199	-	-	-	-	
Rental of Equipment	**100-1599-522.23-20**	-	2,591	-	-	-	-	
Jefferson Building Rent	**100-1599-522.23-22**	449,913	497,157	86,628	113,155	100,000	310,582	7
Insurance/Adjustments	**100-1599-523.31-00**	7,786	2,380	5,000	(125)	1,500	1,500	
General Liability	**100-1599-523.31-01**	550,041	583,876	130,000	107,794	173,848	173,848	6
Postage & Shipping	**100-1599-523.32-05**	2,161	2,378	2,200	2,602	2,500	2,500	
Printing & Binding	**100-1599-523.34-00**	1,456	-	-	-	-	-	
Dues & Fees	**100-1599-523.36-00**	3,099	3,272	325	-	-	-	
Other Miscellaneous Expenses	**100-1599-523.90-00**	-	1,339	-	-	-	-	
Office Supplies	**100-1599-531.11-01**	3,366	-	-	-	-	-	
Special Events General	**100-1599-531.11-04**	-	-	2,000	473	-	-	
Small & Safety Equipment	**100-1599-531.16-00**	-	233	-	-	-	-	
Other Supplies	**100-1599-531.17-00**	1,022	1,693	-	1,650	-	-	
Allocated Direct Cost from IT	**100-1599-551.15-00**	-	-	-	-	516,714	516,714	8
Contingent Fund (RESERVES)	**100-1599-579.21-00**	-	39,500	30,572	375	528,752	654,124	9
Interest Exp./Capital Leases	**100-1599-579.22-00**	8,996	5,839	-	-	-	-	

FY14 Proposed Expenditures by Department

Principal Lease	**100-1599-579.23-00**	80,926	764,770	-	-	-	-	
Bank Service Charges	**100-1599-579.91-00**	331,967	34,377	190,000	38,064	38,214	38,214	10
Interest Expense	**100-1599-579.91-21**	243,896	84,844	190,000	119,160	110,000	110,000	11
Facilities & Operating		**1,803,570**	**2,618,759**	**915,725**	**1,213,945**	**2,611,750**	**2,885,350**	
	Personal Services	6,023	305,095	75,000	561,150	647,000	584,646	
	Purchased/Contracted Services	1,127,374	1,382,407	428,153	493,073	771,070	981,652	
	Supplies	4,389	1,926	2,000	2,123	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	516,714	516,714	
	Other Cost	665,785	929,331	410,572	157,599	676,966	802,338	
		1,803,570	**2,618,759**	**915,725**	**1,213,945**	**2,611,750**	**2,885,350**	

NOTES:

1		**E911 Fund subsidy - increase due to upgrading Motorola equipment**
2		**Previously combine budget item from Subsequent Injury plus GA Bd of Works Comp**
3		**Retirees - Health Insurance (reallocation among all Funds)**
4		**Annual Audit ($102 - FY13) ; $18K - Mid year review;**
5		**Per Fulton County contract - moved from Sanitation (prior years recorded in Sanitation**
6		**Total cost $869,239 - split cost with GF-W&S-Storm Water-Sanitation&Electric**
7		**Lease agreement split between GF-W&S-Storm Water&Electric - total cost $400K**
8		**General Fund IT allocation**
9		**For Management Company (6 months); the RFP's (Forensic Audit & Assessment of all utilities): any other emergencies will require a budget amendment once the Fund Balance is reset.**
10		**Merchant Fees transferred to (Finance)**
11		**TAN Interest transferred to (Finance)**
12		**To reflect landfill cost for illegal dumping previously charged to solid waste --- does not include manpower cost**
13		**Third party administrator for Workers Comp**
14		**Legal counselor for TAN**
15		**Recording and Cancellation of FIFA liens - paid last yr for Tax**
16		**Merchant fee subsidy allocation (July 1 - Feb 1)**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Municipal Court								
Salaries & Wages	100-2650-511.11-00	365,673	334,506	323,445	304,009	361,713	361,713	
Temporary Employees	100-2650-511.12-00	-	3,325	10,500	10,325	8,500	8,500	4
Overtime	100-2650-511.13-00	2,198	1,214	1,000	1,993	1,800	1,800	
Group Insurance	100-2650-512.21-00	38,695	36,028	33,363	26,173	55,414	58,246	6
Medicare	100-2650-512.23-00	6,094	5,483	5,080	5,788	5,943	5,943	
Defined Contribution	100-2650-512.24-01	-	-	-	10,775	14,008	14,008	
Defined Benefit	100-2650-512.24-02	98,030	92,404	86,656	87,927	14,375	14,375	
Unfunded Pension	100-2650-512.28-50	-	-	-	-	79,530	79,530	3
Unemployment Insurance	100-2650-512.26-00	547	1,483	1,382	1,375	2,196	2,196	
Worker's Compensation	100-2650-512.27-00	7,624	7,654	7,113	7,654	8,020	8,020	
Medical	100-2650-521.12-04	91	632	200	365	200	200	
Other Professional Fees	100-2650-521.12-09	-	-	-	-	5,000	5,000	2
Miscellaneous Legal Expenses	100-2650-521.12-14	114,913	87,670	105,000	89,582	90,000	90,000	5
Telephone	100-2650-523.32-01	13,814	14,895	16,700	25,074	-	-	1
Cellular Phones & Radios	100-2650-523.32-03	884	1,519	850	803	-	-	1
Dues & Fees	100-2650-523.36-00	398	400	450	404	510	510	
Education & Travel	100-2650-523.37-00	3,078	4,253	4,000	2,445	4,000	4,000	
Office Supplies	100-2650-531.11-01	2,026	2,445	2,700	3,676	3,000	3,000	
Operating Supplies	100-2650-531.11-02	150	1,011	750	955	750	750	
Books & Publications	100-2650-531.14-00	161	215	650	-	200	200	
Computers & Hardware	100-2650-542.24-00	9,195	-	-	2,226	-	-	
Municipal Court		**663,570**	**595,138**	**599,839**	**581,549**	**655,159**	**657,991**	
	Personal Services	518,862	482,098	468,539	456,019	551,499	554,331	
	Purchased/Contracted Services	133,178	109,369	127,200	118,673	99,710	99,710	
	Supplies	2,336	3,671	4,100	4,631	3,950	3,950	
	Capital	9,195	-	-	2,226	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		663,570	**595,138**	**599,839**	**581,549**	**655,159**	**657,991**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Payment of independent contract judges - 1099**				
		3		**Includes Judges retainers ($1800 per judge), restored to full staffing levels by**				
				Unfunded Pension Liability				
		4		**Payment of other judges - W2**				
		5		**Indigent Defense & Court Interpreter**				
		6		**Budget Personnel recalculations**				
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FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Police - Administration								
Salaries & Wages	100-3210-511.11-00	6,238,858	6,303,480	6,033,799	6,279,317	6,075,310	5,807,188	4
Overtime	100-3210-511.13-00	433,796	307,990	276,705	404,176	270,000	270,000	
Group Insurance	100-3210-512.21-00	660,302	740,662	680,180	655,450	922,415	863,263	4
Medicare	100-3210-512.23-00	113,649	116,832	108,373	119,711	113,665	113,665	
Defined Contribution	100-3210-512.24-01	-	-	-	5,153	8,120	8,120	
Defined Benefit	100-3210-512.24-02	2,103,816	2,205,255	2,727,023	2,752,595	348,091	348,091	
Unfunded Pension	100-3210-512.28-50	-	-	-	-	2,758,427	2,758,427	3
Unemployment Insurance	100-3210-512.26-00	8,814	29,246	27,112	27,504	25,882	25,882	
Worker's Compensation	100-3210-512.27-00	218,350	225,023	208,440	205,299	215,191	215,191	
Uniform Allowance	100-3210-512.29-00	12,400	13,125	13,000	11,934	10,000	10,000	
Medical	100-3210-521.12-04	14,466	24,264	20,000	18,132	20,000	20,000	
Other Professional Fees	100-3210-521.12-09	45,331	57,620	30,000	44,449	45,000	45,000	
Technical Services	100-3210-521.13-00	6,995	5,229	3,000	3,040	3,000	3,000	
City Utilities	100-3210-521.14-00	160,441	189,358	160,000	215,629	215,000	215,000	
Maintenance Equipment	100-3210-522.22-01	5,008	3,307	3,000	3,070	3,000	3,000	
Maintenance Buildings	100-3210-522.22-02	47,746	44,135	30,000	34,557	35,000	35,000	
Maintenance Vehicles	100-3210-522.22-04	31,434	55,641	30,000	44,816	45,000	45,000	
Rental of Equipment	100-3210-522.23-20	-	408	-	-	-	-	
Rental of Equipment & Vehicle	100-3210-523.23-20	-	-	508	484	508	508	
Telephone	100-3210-523.32-01	92,433	90,494	87,000	144,382	7,500	7,500	5
Cellular Phones & Radios	100-3210-523.32-03	37,241	42,156	42,000	61,840	-	-	1
Postage & Shipping	100-3210-523.32-05	50	143	1,000	61	100	100	
Printing & Binding	100-3210-523.34-00	3,467	7,172	3,500	2,923	3,000	3,000	
Dues & Fees	100-3210-523.36-00	3,026	2,725	3,000	2,800	2,800	2,800	
Education & Travel	100-3210-523.37-00	6,551	9,838	10,000	10,227	10,000	10,000	
Software & Maintenance	100-3210-523.38-50	-	-	16,656	20,697	21,000	21,000	
Office Supplies	100-3210-531.11-01	8,966	8,984	6,000	5,743	5,800	5,800	
Operating Supplies	100-3210-531.11-02	24,546	17,579	20,000	15,117	16,000	16,000	
Certificates & Awards	100-3210-531.11-03	1,477	995	-	136	150	150	
Uniforms	100-3210-531.11-40	69,255	66,111	60,000	53,537	54,000	54,000	
HVAC & Electricity	100-3210-531.12-15	5,158	5,875	5,400	5,398	5,400	5,400	
Gas (Natural & Propane)	100-3210-531.12-20	30,108	25,130	32,400	25,578	26,000	26,000	
Fuel (Diesel)	100-3210-531.12-70	299,452	338,570	300,000	323,128	325,000	325,000	
Books & Publications	100-3210-531.14-00	-	60	300	39	100	100	
Small & Safety Equipment	100-3210-531.16-00	15,423	16,775	10,000	10,011	10,000	10,000	
Vehicles	100-3210-551.12-00	-	132,536	-	-	-	-	
Claims & Damages	100-3210-578.80-00	72,494	1,037,244	70,000	24,231	25,000	25,000	
Mastercard/Visa Fees - Police	100-3210-579.50-03	-	816	-	947	1,000	1,000	
Interest Lease Expense	100-3210-582.22-50	-	1,875	1,561	2,931	1,497	1,497	2
Principal Lease	100-3210-582.22-51	-	-	36,399	33,468	34,903	34,903	2
Police - Administration		**10,774,883**	**12,127,465**	**11,056,356**	**11,568,510**	**11,662,859**	**11,335,585**	
	Personal Services	9,789,985	9,941,613	10,074,632	10,461,139	10,747,101	10,419,827	
	Purchased/Contracted Services	454,189	533,302	439,664	607,107	410,908	410,908	
	Supplies	454,386	480,079	434,100	438,687	442,450	442,450	
	Capital	3,830	-	-	-	-	-	
	Debt Service	-	1,875	37,960	36,399	36,400	36,400	
	Indirect Costs	-	132,536	-	-	-	-	
	Other Cost	72,494	1,038,060	70,000	25,178	26,000	26,000	
		10,774,883	**12,127,465**	**11,056,356**	**11,568,510**	**11,662,859**	**11,335,585**	

FY14 Proposed Expenditures by Department

NOTES:		1		The cost were moved to Information Technology to control cost.				
		2		Per Lease agreement - 3/13/13				
		3		Unfunded Pension Liability				
		4		Budget Personnel recalculations				
		5		G.T.A. NCIC/GCIC line usage fee				
								Page 25

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Police - Jail Division								
Salaries & Wages	100-3226-511.11-00	541,636	496,266	494,343	538,631	612,003	553,173	5
Overtime	100-3226-511.13-00	28,563	47,300	43,361	45,070	20,000	20,000	
Group Insurance	100-3226-512.21-00	73,948	54,234	51,617	54,566	105,110	90,110	5
Medicare	100-3226-512.23-00	7,391	7,610	7,179	8,147	8,506	8,506	
Defined Benefit	100-3226-512.24-02	186,041	172,700	160,859	256,764	36,721	27,063	5
Unfunded Pension	100-3226-512.28-50	-	-	-	-	251,305	251,305	2
Unemployment Insurance	100-3226-512.26-00	876	2,472	2,325	2,617	2,911	2,911	
Worker's Compensation	100-3226-512.27-00	18,951	17,817	16,824	19,051	23,053	18,053	5
Medical	100-3226-521.12-04	91	507	-	-	500	500	
Other Professional Fees	100-3226-521.12-09	347	235,579	80,000	80,730	80,000	80,000	
Settlement Costs	100-3226-521.12-13	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1
Maintenance Equipment	100-3226-522.22-01	460	-	-	-	-	-	
Maintenance Buildings	100-3226-522.22-02	57,068	45,643	5,215	5,228	20,000	20,000	3
Education & Travel	100-3226-523.37-00		45	-	28	100	100	
Office Supplies	100-3226-531.11-01	785	669	675	668	675	675	
Operating Supplies	100-3226-531.11-02	9,237	11,615	1,000	8,910	9,000	9,000	
Food	100-3226-531.13-00	56,269	65,700	50,000	61,309	61,500	61,500	4
Small & Safety Equipment	100-3226-531.16-00	-	4,169	-	-	-	-	
Police - Jail Division		**981,664**	**1,162,326**	**1,913,398**	**2,081,719**	**2,231,384**	**2,142,896**	
	Personal Services	857,407	798,399	776,508	924,846	1,059,609	971,121	
	Purchased/Contracted Services	57,966	281,774	1,085,215	1,085,986	1,100,600	1,100,600	
	Supplies	66,291	82,153	51,675	70,887	71,175	71,175	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		981,664	**1,162,326**	**1,913,398**	**2,081,719**	**2,231,384**	**2,142,896**	

NOTES:

1. **Per Legal - payment schedule**
2. **Unfunded Pension Liability**
3. **Repairs needed for HVAC, Elevator, etc.**
4. **Increase capacity from increase jail population (Hapeville & College Park)**
5. **Budget Personnel recalculations**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Police - Code Enforcement								
Salaries & Wages	100-3280-511.11-00	141,942	83,600	197,135	65,072	196,253	152,131	2
Overtime	100-3280-511.13-00	2,551	11,042	9,801	5,697	3,500	3,500	
Group Insurance	100-3280-512.21-00	20,943	13,333	12,437	8,303	51,194	35,507	2
Medicare	100-3280-512.23-00	1,982	1,287	1,207	972	2,748	2,248	
Defined Benefit	100-3280-512.24-02	53,080	31,445	29,631	29,815	11,775	10,275	2
Unfunded Pension	100-3280-512.28-50	-	-	-	-	80,587	80,587	1
Unemployment Insurance	100-3280-512.26-00	228	433	408	315	949	949	
Worker's Compensation	100-3280-512.27-00	7,595	4,541	4,295	3,474	11,573	6,073	2
Telephone	100-3280-523.32-01	6,364	8,020	9,000	13,502	-	-	
Cellular Phones & Radios	100-3280-523.32-03	2,477	2,972	2,500	3,089	-	-	
Printing & Binding	100-3280-523.34-00	-	-	325	-	-	-	
Police - Code Enforcement		**237,161**	**156,673**	**266,739**	**130,239**	**358,579**	**291,270**	
	Personal Services	228,320	145,681	254,914	113,648	358,579	291,270	
	Purchased/Contracted Services	8,840	10,992	11,825	16,591	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		237,161	**156,673**	**266,739**	**130,239**	**358,579**	**291,270**	
NOTES:		1	**Unfunded Pension Liability**					
		2	**Budget Personnel recalculations**					

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Fire								
Salaries & Wages	100-3510-511.11-00	3,341,621	3,489,254	3,389,433	3,355,617	3,392,118	3,457,881	5
Overtime	100-3510-511.13-00	345,080	269,722	267,534	143,365	150,000	150,000	
Group Insurance	100-3510-512.21-00	384,326	412,672	380,511	407,114	457,169	437,169	5
Medicare	100-3510-512.23-00	50,323	51,975	48,898	47,685	2,208	42,208	5
Defined Contribution	100-3510-512.24-01	-	-	-	12,864	12,388	12,388	
Defined Benefit	100-3510-512.24-02	1,196,542	1,289,538	1,200,450	1,581,091	192,341	325,311	5
Unfunded Pension	100-3510-512.28-50	-	-	-	-	1,350,250	1,350,250	4
Unemployment Insurance	100-3510-512.26-00	7,655	16,081	15,075	14,812	15,148	15,148	
Worker's Compensation	100-3510-512.27-00	190,343	197,705	184,162	188,038	203,753	183,753	5
Medical	100-3510-521.12-04	4,644	993	9,520	2,778	2,000	2,000	
Other Professional Fees	100-3510-521.12-09	69,042	44,468	35,000	28,710	35,000	35,000	2
Technical Services	100-3510-521.13-00	1,440	360	1,500	108	100	100	
City Utilities	100-3510-521.14-00	59,136	70,370	65,000	74,554	75,000	75,000	
Maintenance Equipment	100-3510-522.22-01	33,473	40,149	31,000	11,221	12,000	12,000	
Maintenance Buildings	100-3510-522.22-02	38,282	20,710	37,500	37,339	37,500	37,500	
Maintenance Vehicles	100-3510-522.22-04	78,647	102,696	70,000	82,001	72,000	72,000	
Telephone	100-3510-523.32-01	25,144	34,372	38,000	57,865	-	-	1
Cellular Phones & Radios	100-3510-523.32-03	9,241	10,287	9,500	13,590	-	-	1
Postage & Shipping	100-3510-523.32-05	42	10	-	13	-	-	
Printing & Binding	100-3510-523.34-00	2,120	1,411	2,000	1,300	1,500	1,500	
Dues & Fees	100-3510-523.36-00	1,854	1,679	1,700	1,728	1,700	1,700	
Education & Travel	100-3510-523.37-00	16,324	23,246	7,875	28,442	20,000	20,000	
Software & Maintenance	100-3510-523.38-50	-	3,490	7,000	3,491	-	-	
Office Supplies	100-3510-531.11-01	5,239	2,580	2,500	4,262	2,500	2,500	
Operating Supplies	100-3510-531.11-02	75,609	92,044	56,998	85,195	85,000	85,000	
Certificates & Awards	100-3510-531.11-03	3,914	1,275	3,500	1,854	2,000	2,000	
Uniforms	100-3510-531.11-40	29,597	29,351	30,000	26,364	25,000	25,000	
Gas (Natural & Propane)	100-3510-531.12-20	16,149	14,725	13,902	16,525	16,000	16,000	
Fuel (Diesel)	100-3510-531.12-70	39,899	60,410	40,000	56,272	57,000	57,000	
Books & Publications	100-3510-531.14-00	1,422	714	5,000	3,333	3,500	3,500	
Small & Safety Equipment	100-3510-531.16-00	70,938	69,694	60,000	37,932	38,000	38,000	
Claims & Damages	100-3510-578.80-00	853	6,775	1,000	3,006	3,000	3,000	
Interest Lease Expense	100-3510-582.22-50	35,833	25,333	20,204	27,162	33,806	33,806	3
Principal Lease	100-3510-582.22-51	286,526	792,239	118,974	118,973	263,449	263,449	3
Fire		**6,421,257**	**7,176,328**	**6,153,736**	**6,474,604**	**6,561,430**	**6,760,163**	
	Personal Services	5,515,889	5,726,947	5,486,063	5,750,586	5,775,375	5,974,108	
	Purchased/Contracted Services	339,388	354,241	315,595	343,140	256,800	256,800	
	Supplies	242,768	270,793	211,900	231,737	229,000	229,000	
	Debt Service	322,359	817,572	139,178	146,135	297,255	297,255	
	Other Cost	853	6,775	1,000	3,006	3,000	3,000	
		6,421,257	**7,176,328**	**6,153,736**	**6,474,604**	**6,561,430**	**6,760,163**	

NOTES:

1 **The cost were moved to Information Technology to control cost.**

2 **Code Red ($24,900)**

3 **Per Lease agreement - 3/13/13 Principal Cost for Fire Truck, etc.**

4 **Unfunded Pension Liability**

5 **Budget Personnel recalculations**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Public Works - Administration								
Salaries & Wages	**100-4210-511.11-00**	123,341	169,498	158,567	170,177	109,209	109,209	
Overtime	**100-4210-511.13-00**	4,542	-	-	-	-	-	
Group Insurance	**100-4210-512.21-00**	4,985	7,521	6,883	8,989	11,022	11,022	
Medicare	**100-4210-512.23-00**	1,787	2,383	2,231	2,373	1,523	1,523	
Defined Contribution	**100-4210-512.24-01**	-	-	-	8,662	-	-	
Defined Benefit	**100-4210-512.24-02**	18,225	37,287	34,515	38,219	2,700	2,700	
Unfunded Pension	**100-4210-512.28-50**	-	-	-	-	44,844	44,844	2
Unemployment Insurance	**100-4210-512.26-00**	184	726	671	756	513	513	
Worker's Compensation	**100-4210-512.27-00**	4,811	7,132	6,642	7,271	7,685	7,685	
Medical	**100-4210-521.12-04**	182	-	-	-	-	-	
Other Professional Fees	**100-4210-521.12-09**	541	-	-	-	-	-	
Telephone	**100-4210-523.32-01**	12,892	13,829	13,000	19,288	-	-	1
Cellular Phones & Radios	**100-4210-523.32-03**	1,176	2,540	3,300	3,202	-	-	1
Dues & Fees	**100-4210-523.36-00**	323	116	150	-			
Education & Travel	**100-4210-523.37-00**	3,667	1,052	563	530	500	500	
Office Supplies	**100-4210-531.11-01**	873	949	500	503	500	500	
Operating Supplies	**100-4210-531.11-02**	2,264	-	-	-	-	-	
Interest Exp./Capital Leases	**100-4210-579.22-00**	34,127	51,408	-	-	-	-	
Principal Lease	**100-4210-579.23-00**	339,719	666,335	-	-	-	-	
Public Works - Administration		**553,639**	**960,776**	**227,022**	**259,970**	**178,496**	**178,496**	
	Personal Services	157,874	224,547	209,509	236,447	177,496	177,496	
	Purchased/Contracted Services	18,782	17,537	17,013	23,020	500	500	
	Supplies	3,137	949	500	503	500	500	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	373,846	717,743	-	-	-	-	
		553,639	**960,776**	**227,022**	**259,970**	**178,496**	**178,496**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Unfunded Pension Liability**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Public Works - Roads & Drainage								
Salaries & Wages	100-4220-511.11-00	368,491	268,536	285,405	288,465	238,377	238,377	
Overtime	100-4220-511.13-00	11,744	-	-	711	1,000	1,000	
Group Insurance	100-4220-512.21-00	49,208	44,318	39,703	49,124	49,426	49,426	
Medicare	100-4220-512.23-00	5,218	3,624	3,310	3,928	3,159	3,159	
Defined Benefit	100-4220-512.24-02	116,300	100,242	91,393	137,202	14,302	14,302	
Unfunded Pension	100-4220-512.28-50	-	-	-	-	97,883	97,883	6
Unemployment Insurance	100-4220-512.26-00	510	1,134	1,024	1,263	1,098	1,098	
Worker's Compensation	100-4220-512.27-00	24,853	20,564	19,197	21,899	19,852	19,852	
Engineering	100-4220-521.12-02	19,926	3,300	5,000	-	-	-	
Medical	100-4220-521.12-04	37	629	100	58	100	100	
Other Professional Fees	100-4220-521.12-09	22,951	1,331	2,000	1,881	2,000	2,000	
Maintenance Equipment	100-4220-522.22-01	2,622	-	-	-	2,000	2,000	
Maintenance Vehicles	100-4220-522.22-04	5,497	-	-	-	5,000	5,000	
Rental of Equipment	100-4220-522.23-20	5,778	8,467	3,000	1,327	1,500	1,500	
Construction Services	100-4220-522.24-00	4,765	-	-	-	-	-	
Telephone	100-4220-523.32-01	-	710	2,700	3,858	-	-	1
Cellular Phones & Radios	100-4220-523.32-03	4,423	2,510	2,800	3,275	-	-	1
Postage & Shipping	100-4220-523.32-05	-	420	-	-	-	-	
Dues & Fees	100-4220-523.36-00	89	-	300	200	200	200	
Education & Travel	100-4220-523.37-00	1,002	2,460	563	387	500	500	
Towing	100-4220-523.39-01	-	-	750	500	750	750	7
Uniform & Towel Services	100-4220-523.40-00	6,572	6,279	5,000	5,191	6,000	6,000	
Office Supplies	100-4220-531.11-01	120	197	-	-	100	100	
Operating Supplies	100-4220-531.11-02	13,429	22,823	10,500	3,370	-	-	2
Construction Supplies	100-4220-531.11-09	103,568	122,993	50,000	99,831	80,000	80,000	3
Books & Publications	100-4220-531.14-00	35	-	-	-	-	-	
Small & Safety Equipment	100-4220-531.16-00	348	-	300	1,029	1,000	1,000	
Street & Roads	100-4220-541.12-10	-	7,461	20,000	33,604	60,000	60,000	4
Machinery	100-4220-542.21-00	-	46,025	-	-	-	-	
Vehicles	100-4220-542.22-00	-	71,925	-	-	-	-	
Furniture & Fixtures	100-4220-542.23-00	1,820	-	-	-	-	-	
Computers & Hardware	100-4220-542.24-00	12,511	-	-	-	-	-	
Allocated Direct Cost from Fleet	100-4220-551.26-00	220,552	235,786	226,542	226,542	253,737	255,083	8
Allocated Direct Cost from Storm Water	100-4220-551.28-00	399,044	566,188	-	-	-	-	
Claims & Damages	100-4220-578.80-00	1,612	4,971	-	-	3,000	3,000	
Interest Lease Expense	100-4220-582.22-50	-	-	22,274	11,118	11,119	11,119	5
Principal Lease	100-4220-582.22-51	-	-	122,763	69,337	69,337	69,337	5
Public Works - Roads & Drainage		**1,403,024**	**1,542,893**	**914,624**	**964,100**	**921,440**	**922,786**	
	Personal Services	576,324	438,418	440,032	502,592	425,097	425,097	
	Purchased/Contracted Services	73,663	26,106	22,213	16,677	18,050	18,050	
	Supplies	117,500	146,013	60,800	104,230	81,100	81,100	
	Capital	14,331	125,411	20,000	33,604	60,000	60,000	
	Debt Service	-	-	145,037	80,455	80,456	80,456	
	Indirect Costs	619,596	801,974	226,542	226,542	253,737	255,083	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	1,612	4,971	-	-	3,000	3,000	
		1,403,024	**1,542,893**	**914,624**	**964,100**	**921,440**	**922,786**	

FY14 Proposed Expenditures by Department

NOTES:		1	The cost were moved to Information Technology to control cost.					
		2	Moved $8K to Storm water (Catch Basin)					
		3	Moved $10K to Storm water (Catch Basin)					
		4	Moved $15K to Storm water (Catch Basin)					
		5	Per Finance - 3/13/13					
		6	Unfunded Pension Liability					
		7	Towing for excavator					
		8	Changes to Fleet allocation due to personnel adjustments					
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FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Public Works - Transportation								
Salaries & Wages	100-4230-511.11-00	-	64,800	70,200	70,200	70,200	70,200	
Group Insurance	100-4230-512.21-00	-	4,488	4,030	867	333	333	
Medicare	100-4230-512.23-00	-	926	845	999	1,018	1,018	
Defined Benefit	100-4230-512.24-02	-	24,365	22,241	33,439	4,212	4,212	
Unfunded Pension	100-4230-512.28-50	-	-	-	-	28,826	28,826	2
Unemployment Insurance	100-4230-512.26-00	-	285	257	312	330	330	
Worker's Compensation	100-4230-512.27-00	-	3,476	3,135	3,802	4,026	4,026	
Engineering	100-4230-521.12-02	-	4,608	105,000	57,056	57,000	57,000	3
Telephone	100-4230-523.32-01	-	355	1,500	1,928	-	-	1
Cellular Phones & Radios	100-4230-523.32-03	269	958	800	1,035	-	-	1
Dues & Fees	100-4230-523.36-00	-	754	280	320	320	320	
Education & Travel	100-4230-523.37-00	-	2,779	563	406	395	395	
Office Supplies	100-4230-531.11-01	-	593	600	548	500	500	
Books & Publications	100-4230-531.14-00	-	445	500	255	250	250	
Capital Improvements	100-4230-541.16-00	-	-	-	-	311,107	108,118	4
Total Public Works - Transportation		**269**	**108,832**	**209,951**	**171,167**	**478,517**	**275,528**	
	Personal Services	-	98,340	100,708	109,619	108,945	108,945	
	Purchased/Contracted Services	269	9,454	108,143	60,745	57,715	57,715	
	Supplies	-	1,038	1,100	803	750	750	
	Capital	-	-	-	-	311,107	108,118	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		269	**108,832**	**209,951**	**171,167**	**478,517**	**275,528**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Unfunded Pension Liability**				
		3		**Ben Hill & Young Drive - under design (part of LMIG grant)**				
		4		**Headland Drive & Dodson Drive - Sidewalks (Total Cost $685K)**				
				estimated project cost has decrease due to time constraints				**Page 31**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Parks & Recreation - Administration								
Salaries & Wages	100-6110-511.11-00	119,321	146,716	117,099	95,406	-	36,601	3
Overtime	100-6110-511.13-00	2,298	246	-	-	-	-	
Group Insurance	100-6110-512.21-00	4,919	7,563	1,075	4,974	-	1,075	
Medicare	100-6110-512.23-00	1,383	3,277	1,692	3,612	-	1,692	
Defined Contribution	100-6110-512.24-01	-	-	-	8,554	-	-	
Defined Benefit	100-6110-512.24-02	23,544	30,148	29,293	19,650	-	2,197	
Unemployment Insurance	100-6110-512.26-00	1,977	643	537	430	-	537	
Worker's Compensation	100-6110-512.27-00	4,952	6,103	4,580	2,929	-	3,184	
Medical	100-6110-521.12-04	680	273	-	-	-		
Technical Services	100-6110-521.13-00	29,550	25,220	-	-	-	-	
City Utilities	100-6110-521.14-00	47,024	10	-	-	-	-	
Telephone	100-6110-523.32-01	13,297	12,603	14,000	21,217	-	-	
Cellular Phones & Radios	100-6110-523.32-03	5,386	6,165	4,700	6,678	-	-	
Postage & Shipping	100-6110-523.32-05	40	-	-	-	-	-	1
Advertising	100-6110-523.33-00	1,969	2,160	-	-	-	-	
Printing & Binding	100-6110-523.34-00	4,163	2,591	-	-	-	-	
Travel (Local)	100-6110-523.35-00	95	68	2,000	1,497	-	-	
Dues & Fees	100-6110-523.36-00	5,395	2,370	4,000	1,346	-	-	
Education & Travel	100-6110-523.37-00	9,528	4,647	2,363	2,246	-	-	
Office Supplies	100-6110-531.11-01	2,592	2,342	3,000	1,483	-	-	
Operating Supplies	100-6110-531.11-02	45	70	-	-	-	-	
Uniforms	100-6110-531.11-40	6,619	8,520	6,200	4,688	-	-	2
HVAC & Electricity	100-6110-531.12-15	190	-	-	-	-	-	
Small & Safety Equipment	100-6110-531.16-00	163	-	-	-	-	-	
Computers & Hardware	100-6110-542.24-00	4,772	3,481	1,200	1,137	-	-	
Vehicles	100-6110-551.12-00	-	-	-	-	-	-	
Parks & Recreation - Administration		**289,902**	**265,215**	**191,739**	**175,847**	-	**45,286**	
	Personal Services	158,393	194,697	154,276	135,555	-	45,286	
	Purchased/Contracted Services	117,127	56,106	27,063	32,984	-	-	
	Supplies	9,610	10,932	9,200	6,171	-	-	
	Capital	4,772	3,481	1,200	1,137	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		289,902	**265,215**	**191,739**	**175,847**	-	**45,286**	

NOTES:

1 **City clerk will handle postage citywide**

2 **Costs moving to Programs/Facilities**

3 **Budget Personnel recalculations**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Parks & Recreation - Programs								
Salaries & Wages	100-6120-511.11-00	233,007	205,169	222,659	194,895	228,818	247,468	1
Overtime	100-6120-511.13-00	9,900	1,721	1,915	-	-	-	
Group Insurance	100-6120-512.21-00	16,272	19,368	18,283	14,067	21,834	21,834	
Medicare	100-6120-512.23-00	8,535	5,207	4,834	4,128	7,185	7,185	
Defined Benefit	100-6120-512.24-02	54,666	62,736	59,355	81,541	9,923	9,923	
Unfunded Pension	100-6120-512.28-50	-	-	-	-	53,231	53,231	4
Unemployment Insurance	100-6120-512.26-00	424	931	874	872	1,090	1,090	
Worker's Compensation	100-6120-512.27-00	11,173	9,772	9,160	9,458	11,498	13,962	
Medical	100-6120-521.12-04	1,150	910	1,000	422	500	500	
Other Professional Fees	100-6120-521.12-09	32,688	15,271	25,000	26,071	22,000	22,000	
Technical Services	100-6120-521.13-00	60	-	-	-	-	-	
Maintenance Buildings	100-6120-522.22-02	-	199	-	-	-	-	
Travel (Local)	100-6120-523.35-00	1,815	3,087	2,000	313	1,200	1,200	
Dues & Fees	100-6120-523.36-00	12,737	16,259	7,500	9,545	10,500	10,500	2
Education & Travel	100-6120-523.37-00	-	64	-	12	-	-	
Office Supplies	100-6120-531.11-01	-	-	-	-	1,500	1,500	3
Operating Supplies	100-6120-531.11-02	30,678	42,188	25,000	27,636	37,095	37,095	
Uniforms	100-6120-531.11-40	-	-	-	-	2,300	2,300	
Special Events General	100-6120-531.11-04	-	-	5,000	-	-	-	
Programs Expense	100-6120-531.11-12	-	-	-	-	21,500	21,500	5
Food	100-6120-531.13-00	-	-	4,000	2,087	2,000	2,000	
Equipment	100-6120-542.20-00	-	-	5,000	4,279	5,000	5,000	
Refunds	100-6120-579.01-00	248	145	500	1,038	1,500	1,500	
Parks & Recreation - Programs		**413,351**	**383,028**	**392,080**	**376,364**	**438,674**	**459,788**	
	Personal Services	333,977	304,904	317,080	304,961	333,579	354,693	
	Purchased/Contracted Services	48,449	35,790	35,500	36,363	34,200	34,200	
	Supplies	30,678	42,188	34,000	29,723	64,395	64,395	
	Capital	-	-	5,000	4,279	5,000	5,000	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	248	145	500	1,038	1,500	1,500	
		413,351	**383,028**	**392,080**	**376,364**	**438,674**	**459,788**	

NOTES:

1 **$3K moved from P & R Administration**

2 **$1,500 moved from P & R Administration to cover**

3 **Unfunded Pension Liability**

4 **Cost moved from Administration**

5 **Expenses to cover the following programs: football, cheerleading, basketball, baseball, summer camp, tournament fees, Christmas tree lighting and senior citizens program**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Parks & Recreation - Facilities								
Salaries & Wages	100-6122-511.11-00	206,800	194,838	200,048	179,955	218,368	218,368	
Overtime	100-6122-511.13-00	10,316	1,616	1,864	90	100	100	
Group Insurance	100-6122-512.21-00	32,414	27,714	24,619	23,555	44,664	44,664	
Medicare	100-6122-512.23-00	6,321	5,041	4,764	4,071	4,323	4,323	
Defined Benefit	100-6122-512.24-02	55,477	59,754	54,101	74,921	11,847	11,847	
Unfunded Pension	100-6122-512.28-50	-	-	-	-	81,083	81,083	1
Unemployment Insurance	100-6122-512.26-00	269	892	824	787	1,039	1,039	
Worker's Compensation	100-6122-512.27-00	9,241	9,341	8,716	7,994	10,359	10,359	
Medical	100-6122-521.12-04	178	842	200	15	100	100	
Other Professional Fees	100-6122-521.12-09	-	10,213	12,000	15,467	7,000	7,000	3
City Utilities	100-6122-521.14-00	-	69,441	55,000	78,019	75,000	75,000	
Maintenance Equipment	100-6122-522.22-01	-	5,415	-	-	3,000	3,000	4
Maintenance Buildings	100-6122-522.22-02	24,702	27,523	8,000	5,078	7,400	7,400	5
Maintenance Vehicles	100-6122-522.22-04	3,064	854	2,000	8,644	8,500	8,500	
Rental of Equipment	100-6122-522.23-20	1,704	1,967	1,500	526	1,000	1,000	
Education & Travel	100-6122-523.37-00	25	-	-	-	500	500	7
Office Supplies	100-6122-531.11-01	1,021	-	-	-	100	100	8
Operating Supplies	100-6122-531.11-02	32,987	60,243	30,000	21,162	21,000	21,000	
Uniforms	100-6122-531.11-40					5,000	5,000	2
Janitorial Supplies	100-6122-531.11-11	3,030	2,099	1,500	1,453	1,500	1,500	
HVAC & Electricity	100-6122-531.12-15	17,746	11,978	10,000	7,571	8,000	8,000	6
Gas (Natural & Propane)	100-6122-531.12-20	8,401	7,063	7,500	8,159	7,500	7,500	
Fuel (Diesel)	100-6122-531.12-70	-	-	-	-	-	-	
Small & Safety Equipment	100-6122-531.16-00	2,935	3,028	2,000	770	1,000	1,000	
Land	100-6122-541.11-00	131	-	-	-	-	-	
Improvements	100-6122-541.12-00	31,196	-	-	-	-	-	
Machinery	100-6122-542.21-00	-	8,127	-	-	-	-	
Furniture & Fixtures	100-6122-542.23-00	-	-	3,500	-	-	-	
Claims & Damages	100-6122-578.80-00	-	106	1,000	-	1,000	1,000	
Refunds	100-6122-579.01-00	833	360	800	335	500	500	
Interest Lease Expense	100-6122-582.22-50	2,942	1,705	524	524	-	-	
Principal Lease	100-6122-582.22-51	17,258	24,820	8,720	8,719	-	-	
Total Parks & Recreation - Facilities		**468,990**	**534,979**	**439,180**	**447,817**	**519,883**	**519,883**	
	Personal Services	320,838	299,195	294,936	291,373	371,783	371,783	
	Purchased/Contracted Services	29,673	116,255	78,700	107,749	102,500	102,500	
	Supplies	66,120	84,412	51,000	39,115	44,100	44,100	
	Capital	31,327	8,127	3,500	-	-	-	
	Debt Service	20,199	26,525	9,244	9,243	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	833	466	1,800	335	1,500	1,500	
		468,990	**534,979**	**439,180**	**447,815**	**519,883**	**519,883**	

FY14 Proposed Expenditures by Department

NOTES:		1		Unfunded Pension Liability				
		2		Moving from Other Professional Fees				
		3		Moved expenses to Uniforms				
		4		Maintenance of lawn mowers, tractors, cutters, etc.				
		5		Maintenance on several city buildings				
		6		Cost moving to Building Maintenance				
		7		Safety training				
		8		Moved expenses from Administration				
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FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Precautionary Principles								
Salaries & Wages	100-7111-511.11-00	-	-	-	-	-	-	
Group Insurance	100-7111-512.21-00	-	-	-	-	-	-	
Medicare	100-7111-512.23-00	-	-	-	-	-	-	
Defined Benefit	100-7111-512.24-02	-	-	-	-	-	-	
Unemployment Insurance	100-7111-512.26-00	2,970	-	-	-	-	-	
Worker's Compensation	100-7111-512.27-00	-	-	-	-	-	-	
Other Professional Fees	100-7111-521.12-09	-	-	-	-	-	-	
Advertising	100-7111-523.33-00	-	-	-	-	-	-	
Printing & Binding	100-7111-523.34-00	-	-	-	-	-	-	
Travel (Local)	100-7111-523.35-00	-	-	-	-	-	-	
Dues & Fees	100-7111-523.36-00	-	-	-	-	-	-	
Education & Travel	100-7111-523.37-00	-	-	-	-	-	-	
Office Supplies	100-7111-531.11-01	-	-	-	-	-	-	
Precautionary Principles		**2,970**	-	-	-	-	-	
	Personal Services	2,970	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		2,970	-	-	-	-	-	
NOTES:		1		**Eliminated Department**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Community Services (Planning & Zoning)								
Salaries & Wages	100-7210-511.11-00	570,164	567,682	549,472	548,719	553,392	551,257	7
Group Insurance	100-7210-512.21-00	49,104	54,954	51,352	52,393	64,110	64,110	
Medicare	100-7210-512.23-00	8,021	7,996	7,511	7,711	7,699	7,699	
Defined Contribution	100-7210-512.24-01	-	-	-	6,101	9,517	9,517	
Defined Benefit	100-7210-512.24-02	184,260	191,439	179,779	226,151	28,445	30,395	7
Unfunded Pension	100-7210-512.28-50	-	-	-	-	220,557	220,557	1
Unemployment Insurance	100-7210-512.26-00	884	2,498	2,342	2,356	2,587	2,587	
Worker's Compensation	100-7210-512.27-00	21,908	22,422	20,878	21,960	23,556	23,556	
Medical	100-7210-521.12-04	-	58	-	-	100	100	
Other Professional Fees	100-7210-521.12-09	53,713	123,215	63,500	2,175	27,200	27,200	2
Maintenance Vehicles	100-7210-522.22-04	39	-	-	33	20,000	20,000	4
Telephone	100-7210-523.32-01	14,024	18,332	20,000	30,861	-	-	3
Cellular Phones & Radios	100-7210-523.32-03	4,063	3,401	2,400	5,208	-	-	3
Postage & Shipping	100-7210-523.32-05	130	1,106	300	1,172	-	-	5
Advertising	100-7210-523.33-00	6,588	8,560	7,200	5,781	6,000	6,000	
Printing & Binding	100-7210-523.34-00	1,800	2,627	2,000	1,191	1,500	1,500	
Travel (Local)	100-7210-523.35-00	33	59	50	104	100	100	
Dues & Fees	100-7210-523.36-00	1,381	1,353	1,500	1,488	1,500	1,500	
Education & Travel	100-7210-523.37-00	6,566	4,969	3,094	10,554	2,500	2,500	
Software & Maintenance	100-7210-523.38-50	3,999	-	4,000	4,599	1,500	1,500	
Final Plat	100-7210-523.42-01	243	411	300	207	300	300	
Office Supplies	100-7210-531.11-01	5,068	3,064	4,000	4,201	4,000	4,000	
Operating Supplies	100-7210-531.11-02	7,991	1,423	2,000	3,441	3,000	3,000	
Certificates & Awards	100-7210-531.11-03	378	191	200	244	200	200	
Uniforms	100-7210-531.11-40	2,392	2,063	2,000	1,770	2,000	2,000	
Food	100-7210-531.13-00	100	-	-	-	-	-	
Books & Publications	100-7210-531.14-00	587	1,172	1,000	809	1,000	1,000	6
Computers & Hardware	100-7210-542.24-00	933	6,866	3,500	3,828	-	-	3
Refunds	100-7210-579.01-00	-	-	-	795	1,000	1,000	
Claims & Damages	100-7210-578.80-00	-	5,953	-	444	5,000	5,000	
Total Community Services (Planning & Zoning)		**944,369**	**1,031,813**	**928,378**	**944,296**	**986,763**	**986,578**	
	Personal Services	834,341	846,991	811,334	865,391	909,863	909,678	
	Purchased/Contracted Services	92,578	164,091	104,344	63,373	60,700	60,700	
	Supplies	16,517	7,912	9,200	10,465	10,200	10,200	
	Capital	933	6,866	3,500	3,828	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	5,953	-	1,239	6,000	6,000	
		944,369	**1,031,813**	**928,378**	**944,296**	**986,763**	**986,578**	

NOTES:

1 **Unfunded Pension Liability**

2 **22,500 TE Grant Streetscape plans, 2,500 Planning & Zoning Commissio**

3 **added $25,000 to FY13 actuals forclaim payment, added $2,200 to proposed for professional fees**

4 **The cost were moved to Information Technology to control cost.**

from $500 to $20,000 to cover 5 vehicles, all in need of maintenance, 1 in need of a transmission

5 **Clerk's Office will now handle**

6 **Trade publications**

7 **Budget Personnel recalculations**

FY14 Proposed Expenditures by Department

Planning & Zoning Committee								
Salaries & Wages	**100-1338-511.11-00**	-	4,950	6,300	1,400	-	-	
Medicare	**100-1338-512.23-00**	-	-	-	-	-	-	
Other Professional Fees	**100-1338-521.12-09**	2,350	-	1,000	2,550	6,500	6,500	
Total Planning & Zoning Committee		**2,350**	**4,950**	**7,300**	**3,950**	**6,500**	**6,500**	
	Personal Services	-	4,950	6,300	1,400	-	-	
	Purchased/Contracted Services	2,350	-	1,000	2,550	6,500	6,500	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		2,350	**4,950**	**7,300**	**3,950**	**6,500**	**6,500**	
								Page 36

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Economic Development								
Salaries & Wages	100-7520-511.11-00	178,087	221,336	227,490	215,328	46,273	116,944	6
Group Insurance	100-7520-512.21-00	17,485	24,090	21,837	25,870	6,064	11,064	
Medicare	100-7520-512.23-00	2,487	3,041	2,820	2,864	580	2,580	
Defined Contribution	100-7520-512.24-01	-	-	-	7,829	3,394	-	
Defined Benefit	100-7520-512.24-02	41,642	62,154	57,515	63,911	1,079	8,952	
Unemployment Insurance	100-7520-512.26-00	273	963	882	920	214	214	
Worker's Compensation	100-7520-512.27-00	7,758	9,986	9,115	9,512	2,618	8,618	
Medical	100-7520-521.12-04	-	91	-	-	-	-	
Other Professional Fees	100-7520-521.12-09	16,844	72,531	57,500	41,224	61,900	61,900	2
Main Street	100-7520-521.12-26	-	-	-	-	25,000	25,000	3
BIDA - Project Manager	100-7520-522.15-10	-	-	52,500	-	52,500	52,500	4
BIDA - Façade Grant	100-7520-522.15-11	-	-	20,000	-	10,000	10,000	5
Rental of Equipment	100-7520-522.23-20	3,150	358	2,000	-	-	-	
Telephone	100-7520-523.32-01	3,967	4,583	5,300	7,715	-	-	1
Cellular Phones & Radios	100-7520-523.32-03	2,337	1,785	1,500	1,862	-	-	1
Postage & Shipping	100-7520-523.32-05	145	44	250	143	-	-	
Advertising	100-7520-523.33-00	16,107	12,911	10,000	3,371	-	-	
Printing & Binding	100-7520-523.34-00	839	1,565	1,000	-	-	-	
Travel (Local)	100-7520-523.35-00	99	10	150	114	-	-	
Dues & Fees	100-7520-523.36-00	2,723	3,428	2,800	2,995	-	-	
Education & Travel	100-7520-523.37-00	5,428	1,727	4,852	3,130	-	-	
Office Supplies	100-7520-531.11-01	1,323	3,422	2,000	1,615	-	-	
Operating Supplies	100-7520-531.11-02	813	5	-	-	-	-	
Food	100-7520-531.13-00	(348)	1,080	500	388	-	-	
Books & Publications	100-7520-531.14-00	338	92	150	100	-	-	
Computers & Hardware	100-7520-542.24-00	1,438	-	-	-	-	-	
Total Economic Development		**302,936**	**425,203**	**480,161**	**388,891**	**209,622**	**297,772**	
	Personal Services	247,731	321,571	319,659	326,234	60,222	148,372	
	Purchased/Contracted Services	51,641	99,032	157,852	60,554	149,400	149,400	
	Supplies	2,126	4,600	2,650	2,103	-	-	
	Capital	1,438	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		302,936	**425,203**	**480,161**	**388,891**	**209,622**	**297,772**	

NOTES:		
1	The cost were moved to Information Technology to control cost.	
2	BIDA	
3	Council Approved Main Street	
4	Council Approved Project Manager	
5	New Project	
6	Budget Personnel recalculations	

FY14 Proposed Expenditures by Department

	Personal Services	24,111,924	24,452,168	24,020,762	24,879,136	24,973,823	24,775,626	
	Purchased/Contracted Services	5,764,448	5,810,094	6,072,192	5,136,325	4,981,880	5,190,712	
	Supplies	1,102,043	1,217,022	955,716	999,247	1,011,445	1,007,445	
	Capital	241,580	313,204	120,650	127,668	378,107	175,118	
	Debt Service	1,878,791	845,972	1,132,419	1,073,232	414,111	414,111	
	Other Financing Uses	25,000	-	424,067	653,410	988,218	705,919	
	Indirect Costs	619,596	934,510	226,542	226,542	770,451	833,797	
	Other Cost	1,119,048	2,707,217	483,872	190,705	747,466	872,838	
		34,862,430	**36,280,186**	**33,436,220**	**33,286,265**	**34,265,501**	**33,975,566**	
Total General Fund		**34,862,430**	**36,280,174**	**33,436,220**	**33,286,265**	**34,265,501**	**33,975,566**	
		-		-				
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FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Debt Service - 2004 Bond								
Principal	100-8004-581.11-00	1,485,000	-	-	-	-	-	
Interest Expense	100-8004-582.21-00	51,233	-	-	-	-	-	
Total Debt Service - 2004 Bond		**1,536,233**	-	-	-	-	-	
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	1,536,233	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		1,536,233	-	-	-	-	-	
Debt Service - 2006 Bond								
2006A Bonds	100-8006-584.43-00	-	-	**801,000**	**801,000**	-	-	1
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	801,000	801,000	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		-	-	**801,000**	**801,000**	-	-	
NOTES:		1		**Balance of Debt owed (Storm water) paid in FY13.**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Police - Condemned Funds								
Other Professional Fees	**210-3222-521.12-09**	20,856	600	230,000	858	15,000	15,000	
Technical Services	**210-3222-521.13-00**	570	-	-	-	-	-	
Transfer - Grant Fund	**210-3222-611.10-15**	-	-	-	-	25,579	25,579	1
Maintenance Buildings	**210-3222-522.22-02**	25,149	4,137	-	2,430	-	-	
Postage & Shipping	**210-3222-523.32-05**	216	-	-	-	-	-	
Education & Travel	**210-3222-523.37-00**	152,118	90,083	-	31,865	75,160	75,160	
Office Supplies	**210-3222-531.11-01**	260	-	-	-	-	-	
Operating Supplies	**210-3222-531.11-02**	11,348	60,062	-	17,644	50,000	50,000	
Uniforms	**210-3222-531.11-40**	3,250	33,961	-	-	-	-	
Small & Safety Equipment	**210-3222-531.16-00**	139,710	85,649	-	8,774	29,261	29,261	
Vehicles	**210-3222-542.22-00**	109,769	222,818	-	-	-	-	
Furniture & Fixtures	**210-3222-542.23-00**	1,353	2,014	-	1,026	-	-	
Computers & Hardware	**210-3222-542.24-00**	20,576	41,809	-	-	-	-	
Total Condemned Fund - Police		**485,175**	**541,133**	**230,000**	**62,597**	**195,000**	**195,000**	
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	198,909	94,820	230,000	35,153	90,160	90,160	
	Supplies	154,568	179,672	-	26,418	79,261	79,261	
	Capital	131,698	266,641	-	1,026	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	25,579	25,579	
	Other Cost	-	-	-	-	-	-	
		485,175	**541,133**	**230,000**	**62,597**	**195,000**	**195,000**	
NOTES:		1		**Matching Funds for Fund 250**				
The Police Department expects to receive 165,000 in Federal and 30,000 from State condemned funds.								

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Police - E-911 Fund								
Bank Service Charges	**215-3800-579.91-00**	-	414	-	747	-	-	
Salaries & Wages	**215-3800-511.11-00**	470,621	417,334	526,772	417,273	520,966	475,076	5
Overtime	**215-3800-511.13-00**	86,807	57,930	30,000	73,389	25,000	25,000	
Group Insurance	**215-3800-512.21-00**	64,558	48,006	94,052	55,590	103,323	82,514	
Medicare	**215-3800-512.23-00**	7,535	6,525	7,298	6,618	6,900	6,900	
Defined Benefit	**215-3800-512.24-02**	173,598	153,568	213,396	201,012	31,258	31,258	
Unfunded Pension	**215-3800-512.28-50**	-	-	-	-	226,207	226,207	2
Unemployment Insurance	**215-3800-512.26-00**	941	2,124	2,512	2,174	2,476	2,476	
Worker's Compensation	**215-3800-512.27-00**	3,179	3,280	3,724	3,122	3,691	3,691	
Uniform Allowance	**215-3800-512.29-00**	-	469	-	442	-	-	
Medical	**215-3800-521.12-04**	70	1,345	300	607	300	300	
Maintenance Equipment	**215-3800-522.22-01**	7,348	32,758	104,951	97,785	90,243	90,243	
Rental of Equipment	**215-3800-522.23-20**	3,262	2,984	2,328	1,164	1,000	1,000	
Telephone	**215-3800-523.32-01**	110,127	116,381	48,222	52,987	183,611	183,611	3
Cellular Phones & Radios	**215-3800-523.32-03**	1,579	1,992	1,500	1,744	-	-	1
Dues & Fees	**215-3800-523.36-00**	222	191	222	222	222	222	
Education & Travel	**215-3800-523.37-00**	2,007	3,494	-	28	100	100	
Software & Maintenance	**215-3800-523.38-50**	-	-	2,405	582	650	650	
Office Supplies	**215-3800-531.11-01**	4,308	3,484	4,500	3,400	3,500	3,500	
Operating Supplies	**215-3800-531.11-02**	1,323	2,217	2,615	2,093	2,100	2,100	
Allocated Direct Cost from IT	**215-3800-551.15-00**	-	-	-	-	51,671	51,671	4
Computers & Hardware	**215-3800-542.24-00**	47	3,525	-	-	-	-	
Total E-911 Fund		**937,531**	**858,022**	**1,044,797**	**920,979**	**1,253,218**	**1,186,519**	
	Personal Services	807,238	689,236	877,754	759,620	919,821	853,122	
	Purchased/Contracted Services	124,614	159,146	159,928	155,119	276,126	276,126	
	Supplies	5,631	5,701	7,115	5,493	5,600	5,600	
	Capital	47	3,525	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	51,671	51,671	
	Other Cost	-	414	-	747	-	-	
		937,531	**858,022**	**1,044,797**	**920,979**	**1,253,218**	**1,186,519**	

NOTES:

1	**The cost were moved to Information Technology to control cost.**
2	**Unfunded Pension Liability**
3	**Motorola upgrade - telephone**
4	**E911 portion for IT cost**
5	**Budget Personnel recalculations**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Restricted Grants								
Other Professional Fees	225-1320-521.12-09	25,760	-	-	-	-	-	
Bank Service Charges	225-1599-579.91-00	235	30	-	-	-	-	
Other Professional Fees	225-3510-521.12-09	48,775	-	-	-	-	-	
Small & Safety Equipment	225-3510-531.16-00	55,618	7,500	-	-	-	-	
Street & Roads	225-4210-541.12-10	-	188,081	2,091,175	-	316,559	-	
Other Professional Fees	225-4230-521.12-09	-	14,200	124,000	242,180	-	-	
Land	225-4230-541.11-00	-	-	1,379,875	-	-	2,568,352	
Other Professional Fees	225-4570-521.12-09	-	-	-	-	-	485,000	
Other Professional Fees	225-6110-521.12-09	7,743	10,179	112,184	86,259	-	100,000	
Advertising	225-6110-523.33-00	-	360	-	-	-	-	
Travel (Local)	225-6110-523.35-00	-	-	-	1,863	-	-	
Education & Travel	225-6110-523.37-00	487	17,245	-	1,868	-	-	
Operating Supplies	225-6110-531.11-02	8,421	170	-	133	-	-	
Improvements	225-6110-541.12-00	28,324	28,451	100,000	-	-	-	
Computers & Hardware	225-6110-542.24-00	1,307	-	-	-	-	-	
Engineering	225-7210-521.12-02	-	-	-	41,950	-	-	
Other Professional Fees	225-7210-521.12-09	-	119,045	50,000	-	57,150	2,360,656	
Construction Services	225-7210-522.24-00	-	126,879	2,000,000	-	-	-	
Education & Travel	225-7210-523.37-00	5,595	6,624	-	-	-	-	
Operating Supplies	225-7210-531.11-02	-	15,468	-	-	-	-	
Other Professional Fees	225-7520-521.12-09	-	72,000	-	8,000	-	-	
Total Restricted Grants		**182,265**	**606,232**	**5,857,234**	**382,253**	**373,709**	**5,514,008**	1
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	88,360	366,532	2,286,184	382,120	57,150	2,945,656	
	Supplies	64,039	23,138	-	133	-	-	
	Capital	29,631	216,532	3,571,050	-	316,559	2,568,352	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	235	30	-	-	-	-	
		182,265	**606,232**	**5,857,234**	**382,253**	**373,709**	**5,514,008**	

NOTES:

1 **Grants were increased by 5.6M to with $4.4m funded by federal grants and $1.2m funded by MCT Funds The grants are for public work projects that improve roads and sidewalks, upgrade open spaces and replaced outdated regulatory warning and guide signs.**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Police - Grants Fund								
Other Professional Fees	**250-3210-521.12-09**	37,556	45,500	202,183	177,470	227,801	193,440	
Education & Travel	**250-3210-523.37-00**	5,965	2,401	-	1,261	-	-	
Operating Supplies	**250-3210-531.11-02**	44,252	2,215	-	-	-	-	
Certificates & Awards	**250-3210-531.11-03**	-	58	-	-	-	-	
Small & Safety Equipment	**250-3210-531.16-00**	29,750	40,714	-	29,726	34,361	34,361	
Machinery	**250-3210-542.21-00**	13,358	19,701	-	-	-	-	
Computers & Hardware	**250-3210-542.24-00**	70,276	260,234	-	3,249	-	-	
Total Grants Fund - Police		**201,158**	**370,823**	**202,183**	**211,706**	**262,162**	**227,801**	1
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	43,521	47,901	202,183	178,731	227,801	193,440	
	Supplies	74,002	42,987	-	29,726	34,361	34,361	
	Capital	83,634	279,935	-	3,249	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		201,158	**370,823**	**202,183**	**211,706**	**262,162**	**227,801**	
NOTES:		1	**Decrease of $34,361 is due to a verification of grant receipts**					

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Bond Service Funds								
TAD 2002 A								
Principal	**260-8002-581.11-00**	-	-	590,000	-	-	-	
Interest Expense	**260-8002-582.21-00**	-	-	1,165,600	-	-	-	
Total TAD 2002 A		-	-	**1,755,600**	-	-	-	
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	1,755,600	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		-	-	**1,755,600**	-	-	-	
TAD Bonds 2002 B								
Bank Service Charges	**270-8002-571.91-00**	-	-	-		-	-	
Principal	**270-8002-581.11-00**	650,000	735,000	205,000	790,000	860,000	860,000	1
Interest Expense	**270-8002-582.21-00**	1,682,800	1,630,800	406,800	1,572,000	1,508,800	1,508,800	1
Total TAD Bonds 2002 B		**2,332,800**	**2,365,800**	**611,800**	**2,362,000**	**2,368,800**	**2,368,800**	
	Capital	-	-	-	-	-	-	
	Debt Service	2,332,800	2,365,800	611,800	2,362,000	2,368,800	2,368,800	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		2,332,800	**2,365,800**	**611,800**	**2,362,000**	**2,368,800**	**2,368,800**	
TAD Corridors Fund								
Bank Charges	**280-8002-579.10-00**	68	-	-	-	-	-	
Principal	**280-8002-581.11-00**	-	-	-	-	-	-	
TAD Corridors Fund		**68**	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	68	-	-	-	-	-	
		68	-	-	-	-	-	
Total Debt Service Fund		**2,332,868**	**2,365,800**	**2,367,400**	**2,362,000**	**2,368,800**	**2,368,800**	
NOTES:		1		**Combined with Fund 260**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Hotel/Motel Fund								
Hotel/Motel Fund - Transfer (Out)								
New Municipal Center	**275-1585-541.50-01**	-	-	675,000	-	-	-	
Transfer - General Fund	**275-1585-611.11-01**	1,110,805	990,137	375,000	1,038,947	1,050,000	1,050,000	1
Government Center	**275-1585-611.11-03**	-	488,918	-	519,473	-	-	
Hotel/Motel Fund - Transfer (Out)		**1,110,805**	**1,479,055**	**1,050,000**	**1,558,420**	**1,050,000**	**1,050,000**	
	Personnel Services	-	-	-	-	-	-	
	Operating	-	-	-	-	-	-	
	Capital	444	834	-	-	223	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	12,956	19,745	14,670	19,501	16,500	-	
	Contingency	-	-	-	-	-	-	
		13,400	20,579	14,670	19,501	16,723	-	
Hotel/Motel Fund - Expenses								
DMO	**275-7520-523.22-10**	-	-	700,000	-	1,225,000	1,225,000	2
Product Development	**275-7520-523.22-20**	-	-	525,000	-	-	-	
Tourism Promotion	**275-7520-523.22-30**	-	1,161,309	525,000	1,088,390	525,000	525,000	3
Total Hotel/Motel Fund - Expenses		-	**1,161,309**	**1,750,000**	**1,088,390**	**1,750,000**	**1,750,000**	
Hotel/Motel Fund		**1,110,805**	**2,640,364**	**2,800,000**	**2,646,810**	**2,800,000**	**2,800,000**	
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	-	1,161,309	1,750,000	1,088,390	1,750,000	1,750,000	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	675,000	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	1,110,805	1,479,055	375,000	1,558,420	1,050,000	1,050,000	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		1,110,805	**2,640,364**	**2,800,000**	**2,646,810**	**2,800,000**	**2,800,000**	

NOTES:

1 **Combined with Fund 260**

2 **ACVB Promotion The City of East Point Georgia**

3 **Tourism / Auditorium Renovation**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Bond Construction Fund								
Bank Service Charges	**340-1565-579.91-00**	-	26	-	-	-	-	
Wachovia	**340-1565-541.13-11**	980,195	109,600	-	-	-	-	
Improvements	**340-1565-541.13-20**	-	44,930	-	-	-	-	
Principal	**340-1565-581.11-00**	-	-	-	-	-	-	
Total Bond Construction Fund		**980,195**	**154,556**	**-**	**-**	**-**	**-**	
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	980,195	154,530	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	26	-	-	-	-	
		980,195	**154,556**	**-**	**-**	**-**	**-**	
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FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Capital Project Fund								
Computers & Hardware	350-1324-542.24-00	-	12,212	30,000	5,376	-	-	
Roof	350-1517-541.20-01	-	85,000	-	-	-	-	
Vehicles	350-1517-542.22-00	16,868	-	-	-	-	-	
Computers & Hardware	350-1517-542.24-00	-	19,998	-	-	-	-	
Computers & Hardware	350-1535-542.24-00	-	239,672	110,000	394,668	-	500,000	3
Vehicles	350-1565-542.22-00	-	-	76,948	-	-	-	
Transfer - Grant Fund	350-1585-611.10-15	-	-	-	-	79,967	1,182,721	1
Buildings	350-1599-541.13-00	-	72,907	125,000	128,931	-	-	
Capital Improvements	350-2650-541.16-00	-	-	42,500	17,487	-	-	
Capital Improvements	350-3210-541.16-00	-	-	98,000	20,314	-	-	
Vehicles	350-3210-542.22-00	67,608	33,924	241,650	-	-	-	
Capital Improvements	350-3510-541.16-00	-	-	189,501	103,800	-	-	
Fire Station Facilities	350-3510-541.16-03	-	37,824	-	-	-	-	
Vehicles	350-3510-542.22-00	734,101	-	-	-	-	-	
Street & Roads	350-4210-541.12-10	-	245,673	-	21,732	-	-	
Capital Improvements	350-4210-541.16-00	200,263	71,523	-	-	-	-	
Vehicles	350-4220-542.22-00	494,115	-	95,590	-	-	-	
Capital Improvements	350-4230-541.16-00	-	66,563	1,995,000	697,906	2,026,273	1,000,000	2
Vehicles	350-4520-542.22-00	2,000	-	-	-	-	-	
Roof	350-4600-541.20-01	-	90,000	-	-	-	-	
Equipment	350-6120-542.20-00	10,501	-	-	-	-	-	
Computers & Hardware	350-6110-542.24-00	-	3,640	-	-	-	-	
Improvements	350-6122-541.12-00	201,000	-	-	-	-	-	
Capital Improvements	350-6122-541.16-00	-	249,051	307,000	206,365	-	-	
Machinery	350-6122-542.21-00	14,500	22,369	-	-	-	-	
Vehicles	350-6122-542.22-00	35,986	-	-	-	-	-	
Machinery	350-7210-542.21-00	-	-	10,000	-	-	-	
Total Capital Projects Fund		**1,776,941**	**1,250,356**	**3,321,189**	**1,596,579**	**2,106,240**	**2,682,721**	
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	1,776,941	1,250,356	3,321,189	1,596,579	2,026,273	1,500,000	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	79,967	1,182,721	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		1,776,941	**1,250,356**	**3,321,189**	**1,596,579**	**2,106,240**	**2,682,721**	

NOTES:

1 — **Matching Funds for Transportation - approved by Council 7/9/13 and for the remaining match funds needs for all grants awarded.**

2 — **Per Special Call meeting (7/9/13) - Transportation (6 months only)**

3 — **Required IT Infrastructure upgrades to support Police, Fire and Operations**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Water - Sewer Administration								
Water - Transfer Allocations								
Computers & Hardware	**505-1585-542.24-00**	-	96,326	-	-	-	-	
Transfer to Stormwater	**505-1585-611.11-32**	-	-	1,329,281	-	-	-	
Water - Transfer Allocations		-	**96,326**	**1,329,281**	-	-	-	
	Capital	-	96,326	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	1,329,281	-	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		-	**96,326**	**1,329,281**	-	-	-	
Water - Sewer Administration								
Salaries & Wages	**505-4310-511.11-00**	196,736	118,466	119,132	119,131	119,132	119,132	
Overtime	**505-4310-511.13-00**	3,211	201	-	-	-	-	
Group Insurance	**505-4310-512.21-00**	12,661	5,412	5,228	5,244	6,627	6,627	
Medicare	**505-4310-512.23-00**	2,922	1,649	1,681	1,674	1,660	1,660	
Defined Contribution	**505-4310-512.24-01**	-	-	-	4,730	6,560	6,560	
Defined Benefit	**505-4310-512.24-02**	58,185	21,096	26,477	19,264	2,228	2,228	
Unfunded Pension	**505-4310-512.28-50**					15,247	15,247	1
Unemployment Insurance	**505-4310-512.26-00**	1,224	525	560	531	560	560	
Worker's Compensation	**505-4310-512.27-00**	5,399	4,420	4,826	4,634	4,826	4,826	
Retirees Health Insurance	**505-4310-512.28-00**	-	-	-	-	-	35,145	4
Medical	**505-4310-521.12-04**	-	91	-	-	-	-	
City Utilities	**505-4310-521.14-00**	252,839	402,977	250,000	423,465	425,000	425,000	2
Telephone	**505-4310-523.32-01**	9,917	11,457	13,000	19,288	-	-	3
Cellular Phones & Radios	**505-4310-523.32-03**	2,270	2,383	1,700	2,430	-	-	3
Dues & Fees	**505-4310-523.36-00**	-	-	689	-	-	-	
Education & Travel	**505-4310-523.37-00**	8,023	-	4,979	5,407	1,500	1,500	
Uniform & Towel Services	**505-4310-523.40-00**	159	-	-	-	-	-	
Office Supplies	**505-4310-531.11-01**	442	457	500	273	300	300	
Water - Sewer Administration		**553,986**	**569,135**	**428,772**	**606,071**	**583,640**	**618,785**	
	Personal Services	280,336	151,769	157,904	155,208	156,840	191,985	
	Purchased/Contracted Services	273,207	416,909	270,368	450,590	426,500	426,500	
	Supplies	442	457	500	273	300	300	
	Capital	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		553,986	**569,135**	**428,772**	**606,071**	**583,640**	**618,785**	

NOTES:		
1	**Unfunded Pension Liability**	
2	**Move from other divisions**	
3	**The cost were moved to Information Technology to control cost.**	
4	**Retirees - Health Insurance**	

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Water - Allocated Costs								
Allocated Direct Cost from Click to GOV	**505-4311-551.14-00**						99,200	3
Improvements	**505-4311-541.12-00**	-	-	-	-	2,900,000	3,200,000	1
Allocated Indirect Cost from General Fund	**505-4311-551.29-00**	-	1,115,418	378,041	378,041	378,041	1,235,819	2
Water - Allocated Costs		-	**1,115,418**	**378,041**	**378,041**	**3,278,041**	**4,535,019**	
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	2,900,000	3,200,000	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	1,115,418	378,041	378,041	378,041	1,335,019	
	Other Cost	-	-	-	-	-	-	
		-	**1,115,418**	**378,041**	**378,041**	**3,278,041**	**4,535,019**	
NOTES:		1		**2.7 proposed to Fulton + .5 COA, Total 2.9 million will be paid from the**				
				remaining CIP funds which currently total approximately 4.4 million				
		2		**Adjustment to ICP allocation to General Fund**				
		3		**Merchant Fee allocation (July 1st - Feb 1st)**				
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FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Water - Sewer Line Maintenance								
Salaries & Wages	505-4331-511.11-00	413,587	322,996	384,885	337,482	235,368	242,763	9
Overtime	505-4331-511.13-00	13,244	39,497	20,000	50,806	40,000	40,000	
Group Insurance	505-4331-512.21-00	52,928	54,776	68,902	53,861	48,125	51,551	9
Medicare	505-4331-512.23-00	6,053	5,117	5,458	5,447	3,319	3,319	
Defined Benefit	505-4331-512.24-02	112,026	124,016	206,452	169,631	14,122	14,122	
Unfunded Pension	505-4331-512.28-50	-	-	-	-	115,219	115,219	1
Compensated Absences	505-4331-512.25-00	(6,177)	16,032	-	-	-	-	
Unemployment Insurance	505-4331-512.26-00	462	1,613	1,823	1,735	1,101	1,101	
Worker's Compensation	505-4331-512.27-00	26,042	26,259	31,013	25,917	19,439	19,439	
Engineering	505-4331-521.12-02	17,659	22,563	-	-	-	-	
Medical	505-4331-521.12-04	25	97,156	300	149	-	-	
Troutman Sanders	505-4331-521.12-16	169,651	164,810	100,000	46,142	50,000	50,000	
Technical Services	505-4331-521.13-00	94,575	58,477	-	-	-	-	
Sewerage Disposal - COA	505-4331-522.21-11	2,908,028	2,640,135	4,500,000	4,959,719	2,700,000	2,700,000	6
Sewerage Disposal - Fulton County	505-4331-522.21-13	-	-	-	-	2,000,000	2,000,000	5
Maintenance Equipment	505-4331-522.22-01	31,184	23,978	725,000	14,275	295,000	295,000	7
Maintenance Buildings	505-4331-522.22-02	5,285	50	600	209	300	300	
Maintenance Vehicles	505-4331-522.22-04	-	17,607	10,000	5,646	10,000	10,000	
Rental of Equipment	505-4331-522.23-20	27,452	118,967	25,000	7,707	7,600	7,600	
Jefferson Building Rent	505-4331-522.23-22	-	-	86,628	86,628	125,000	33,352	4
Construction Services	505-4331-522.24-00	198,028	132,159	50,000	52,010	36,500	36,500	
Telephone	505-4331-523.32-01	-	1,176	-	-	-	-	2
Cellular Phones & Radios	505-4331-523.32-03	7,562	7,654	2,600	1,702	-	-	2
Advertising	505-4331-523.33-00	1,038	-	2,000	1,111	-	-	
Dues & Fees	505-4331-523.36-00	444	834	-	-	223	223	
Education & Travel	505-4331-523.37-00	4,792	6,071	4,670	4,307	4,400	4,400	
Uniform & Towel Services	505-4331-523.40-00	8,164	13,675	10,000	15,194	15,000	15,000	
Office Supplies	505-4331-531.11-01	241	360	500	-	500	500	
Operating Supplies	505-4331-531.11-02	38,673	79,455	55,000	39,151	38,000	38,000	8
Construction Supplies	505-4331-531.11-09	17,495	-	-	-	-	-	
Gas (Natural & Propane)	505-4331-531.12-20	310	-	-	-	-	-	
Small & Safety Equipment	505-4331-531.16-00	4,956	7,072	6,000	3,823	3,100	3,100	
Equipment	505-4331-542.20-00	3,951	-	-	-	-	-	
Allocated Direct Cost from IT	505-4331-551.15-00	-	-	-	-	155,014	155,014	3
Allocated Direct Cost from Meter Reading	505-4331-551.17-00	80,291	108,715	81,374	81,374	216,552	197,922	
Allocated Direct Cost from Customer Service	505-4331-551.19-00	69,543	130,711	142,986	142,986	222,509	199,303	
Allocated Direct Cost from Cashiers	505-4331-551.20-00	30,949	53,083	18,228	18,228	1,992	1,992	
Allocated Direct Cost from Customer Care Admin	505-4331-551.22-00	11,006	41,599	33,181	33,181	58,498	58,498	
Allocated Direct Cost from Fleet	505-4331-551.26-00	67,293	18,249	72,493	72,493	133,212	133,919	
Depreciation	505-4331-561.10-00	-	1,647,440	-	1,573,256	-	-	
Claims & Damages	505-4331-578.80-00	155,852	95,179	160,000	114,352	100,000	100,000	
Principal	505-4331-581.11-00	1,331,648	-	-	-	-	-	
Water - Sewer Line Maintenance		**5,904,261**	**6,077,480**	**6,805,093**	**7,918,522**	**6,650,093**	**6,528,137**	

FY14 Proposed Expenditures by Department

	Personal Services	618,165	590,305	718,533	644,879	476,693	487,514	
	Purchased/Contracted Services	3,473,887	3,305,312	5,516,798	5,194,799	5,244,023	5,152,375	
	Supplies	61,675	86,887	61,500	42,974	41,600	41,600	
	Capital	3,951	-	-	-	-	-	
	Debt Service	1,331,648	-	-	-	-	-	
	Depreciation	-	1,647,440	-	1,573,256	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	259,083	352,357	348,262	348,262	787,777	746,648	
	Other Cost	155,852	95,179	160,000	114,352	100,000	100,000	
		5,904,261	**6,077,480**	**6,805,093**	**7,918,522**	**6,650,093**	**6,528,137**	
NOTES:		1		**Unfunded Pension Liability**				
		2		**The cost were moved to Information Technology to control cost.**				
		3		**Utility portion of Information Technology cost**				
		4		**Utility portion of Building Rent based on new allocation schedule**				
		5		**Sewer Debt owed to Fulton County**				
		6		**add 200,000 to inspect sewer lines to determine conditions and prioritize forecast**				
		7		**need to purchase more pumps and hoses (from 281,544)**				
		8		**saws, pipes, fittings**				
		9		**Budget Personnel recalculations**				
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FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Water - Water Treatment Plant								
Salaries & Wages	505-4430-511.11-00	631,082	644,357	713,088	684,418	650,761	674,759	5
Overtime	505-4430-511.13-00	100,233	47,493	15,000	129,422	100,000	100,000	
Group Insurance	505-4430-512.21-00	58,951	51,145	82,882	63,839	86,281	86,281	
Medicare	505-4430-512.23-00	10,198	9,149	9,966	11,382	8,885	8,885	
Defined Benefit	505-4430-512.24-02	210,956	220,867	382,501	321,412	39,046	42,482	5
Unfunded Pension	505-4430-512.28-50	-	-	-	-	262,291	262,291	1
Unemployment Insurance	505-4430-512.26-00	2,317	2,849	3,365	3,635	3,031	3,031	
Worker's Compensation	505-4430-512.27-00	30,132	31,724	40,767	36,334	36,587	36,587	
Medical	505-4430-521.12-04	248	695	500	-	-	-	
Other Professional Fees	505-4430-521.12-09	31,353	10,721	35,700	116,397	40,000	40,000	4
Technical Services	505-4430-521.13-00	11,057	10,581	13,000	12,318	13,000	13,000	
Sanitary Landfill Disposal	505-4430-522.21-10	43,196	31,425	50,000	14,721	15,000	15,000	
Maintenance Equipment	505-4430-522.22-01	142,844	142,668	150,000	85,299	240,000	240,000	3
Maintenance Buildings	505-4430-522.22-02	3,028	50,938	175,000	245,920	175,000	175,000	3
Rental of Equipment	505-4430-522.23-20	1,394	-	-	-	-	-	
Construction Services	505-4430-522.24-00	2,590	-	-	-	-	-	
Telephone	505-4430-523.32-01	5,241	5,764	6,800	9,679	-	-	2
Cellular Phones & Radios	505-4430-523.32-03	2,619	2,133	1,900	3,018	-	-	2
Postage & Shipping	505-4430-523.32-05	32	67	2,500	2,521	-	-	
Dues & Fees	505-4430-523.36-00	120	840	1,610	520	600	600	
Education & Travel	505-4430-523.37-00	7,050	6,269	14,766	12,169	12,000	12,000	
Uniform & Towel Services	505-4430-523.40-00	7,891	11,437	8,000	9,520	9,000	9,000	
Office Supplies	505-4430-531.11-01	152	902	500	474	500	500	
Operating Supplies	505-4430-531.11-02	333,207	379,503	649,000	530,357	515,000	515,000	
Gas (Natural & Propane)	505-4430-531.12-20	22,165	15,973	8,000	22,372	23,000	23,000	
Small & Safety Equipment	505-4430-531.16-00	-	1,851	-	-	-	-	
Capital Improvements	505-4430-541.16-00	2,450	10,800	-	-	-	-	
Machinery	505-4430-542.21-00	-	467	-	-	-	-	
Claims & Damages	505-4430-578.80-00	-	-	-	-	10,000	10,000	
Allocated Direct Cost from IT	505-4430-551.15-00	-	-	-	-	155,014	155,014	
Allocated Direct Cost from Meter Reading	505-4430-551.17-00	100,332	108,715	73,236	73,236	189,483	173,181	
Allocated Direct Cost from Customer Service	505-4430-551.19-00	86,899	160,741	128,687	128,687	194,695	174,390	
Allocated Direct Cost from Cashiers	505-4430-551.20-00	38,672	53,083	16,405	16,405	1,743	1,743	
Allocated Direct Cost from Customer Care Admin	505-4430-551.22-00	13,750	41,599	29,863	29,863	51,186	51,186	
Allocated Direct Cost from Fleet	505-4430-551.26-00	83,527	95,293	72,493	72,493	133,212	133,919	
Depreciation	505-4430-561.10-00	3,203,095	1,647,440	-	1,573,256	-	-	
Total Water - Water Treatment Plant		**5,186,780**	**3,797,490**	**2,685,529**	**4,209,667**	**2,965,315**	**2,956,849**	

FY14 Proposed Expenditures by Department

	Personal Services	1,043,868	1,007,584	1,247,569	1,250,442	1,186,882	1,214,316	
	Purchased/Contracted Services	258,663	273,538	459,776	512,082	504,600	504,600	
	Supplies	355,524	398,229	657,500	553,203	538,500	538,500	
	Capital	2,450	11,267	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	3,203,095	1,647,440	-	1,573,256	-	-	
	Indirect Costs	323,180	459,431	320,684	320,684	725,333	689,433	
	Other Cost	-	-	-	-	10,000	10,000	
		5,186,780	**3,797,490**	**2,685,529**	**4,209,667**	**2,965,315**	**2,956,849**	
NOTES:		1		**Unfunded Pension Liability**				
		2		**The cost were moved to Information Technology to control cost.**				
		3		**New SCADA system**				
		4		**Programming/training for SCADA**				
		5		**Budget Personnel recalculations**				**Page 50**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Water - Water Line Maintenance								
Salaries & Wages	505-4440-511.11-00	313,621	274,435	304,772	256,883	324,518	339,186	5
Overtime	505-4440-511.13-00	21,637	36,486	22,000	49,449	30,000	30,000	
Group Insurance	505-4440-512.21-00	45,043	41,348	37,272	39,670	69,074	69,074	
Medicare	505-4440-512.23-00	4,544	4,393	4,284	4,308	4,275	4,275	
Defined Benefit	505-4440-512.24-02	87,132	101,340	163,480	115,989	19,471	24,882	5
Unfunded Pension	505-4440-512.28-50	-	-	-	-	130,244	130,244	1
Compensated Absences	505-4440-512.25-00	(257)	18,105	-	-			
Unemployment Insurance	505-4440-512.26-00	406	1,397	1,424	1,361	1,506	1,506	
Worker's Compensation	505-4440-512.27-00	14,707	15,744	17,956	14,460	19,143	19,143	
New Employee Request	505-4440-513.21-00	-	-	-	-	-	-	
Medical	505-4440-521.12-04	40	407	300	240	300	300	
Maintenance Equipment	505-4440-522.22-01	8,536	24,285	725,000	130,071	130,071	130,071	
Maintenance Buildings	505-4440-522.22-02	-	3,558	8,500	854	1,200	1,200	
Maintenance Vehicles	505-4440-522.22-04	-	-	10,000	732	1,200	1,200	
Rental of Equipment	505-4440-522.23-20	210	-	-	-	-	-	
Construction Services	505-4440-522.24-00	-	-	-	500	-	-	4
General Liability	505-4440-523.31-01	-	-	130,000	127,792	173,848	173,848	3
Telephone	505-4440-523.32-01	-	1,274	6,035	3,858	-	-	2
Cellular Phones & Radios	505-4440-523.32-03	-	-	6,600	15,213	-	-	2
Postage & Shipping	505-4440-523.32-05	-	16	-	-	-	-	
Advertising	505-4440-523.33-00	-	731	-	-	-	-	
Education & Travel	505-4440-523.37-00	4,990	4,973	8,439	8,374	2,500	2,500	
Uniform & Towel Services	505-4440-523.40-00	3,483	3,134	3,200	3,160	3,200	3,200	
Office Supplies	505-4440-531.11-01	-	5,981	6,000	4,510	4,500	4,500	
Operating Supplies	505-4440-531.11-02	126,681	100,074	115,000	85,754	90,000	90,000	
Small & Safety Equipment	505-4440-531.16-00	189	-	-	-	-	-	
Allocated Direct Cost from IT	505-4440-551.15-00	-	-	-	-	137,790	137,790	
Allocated Direct Cost from Meter Reading	505-4440-551.17-00	100,332	108,716	73,236	73,236	189,483	173,181	
Allocated Direct Cost from Customer Service	505-4440-551.19-00	86,899	130,711	128,687	128,687	194,695	174,390	
Allocated Direct Cost from Cashiers	505-4440-551.20-00	38,672	53,083	16,405	16,405	1,743	1,743	
Allocated Direct Cost from Customer Care Admin	505-4440-551.22-00	13,750	41,599	29,863	29,863	51,186	51,186	
Allocated Direct Cost from Fleet	505-4440-551.26-00	83,527	95,293	72,493	72,493	126,869	127,542	
Claims & Damages	505-4440-578.80-00	-	-	-	-	10,000	10,000	
Bad Debt Expense	505-4440-579.90-00	-	41,038	-	26,634	30,000	30,000	
Toilet Rebate Program	505-4440-579.94-01	6,280	3,780	6,500	5,900	5,900	5,900	
Water - Water Line Maintenance		**960,422**	**1,111,901**	**1,897,446**	**1,216,396**	**1,752,716**	**1,736,861**	
	Personal Services	486,834	493,248	551,188	482,120	598,231	618,310	
	Purchased/Contracted Services	17,259	38,378	898,074	290,794	312,319	312,319	
	Supplies	126,870	106,055	121,000	90,264	94,500	94,500	
	Indirect Costs	323,180	429,402	320,684	320,684	701,766	665,832	
	Other Cost	6,280	44,818	6,500	32,534	45,900	45,900	
		960,422	**1,111,901**	**1,897,446**	**1,216,396**	**1,752,716**	**1,736,861**	

NOTES:			
1		**Unfunded Pension Liability**	
2		**The cost were moved to Information Technology to control cost.**	
3		**Total cost $869,239 - split cost with other Funds**	
4		*****No money budgeted due to lack of funds - without monies budgeted, cannot continue Phase III of Water Main Replacement*****	
5		**Budget Personnel recalculations**	

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Water - Water Meter Repair								
Salaries & Wages	505-4446-511.11-00	287,245	313,924	349,791	316,023	-	-	1
Overtime	505-4446-511.13-00	11,392	3,060	3,000	1,555	-	-	
Group Insurance	505-4446-512.21-00	40,478	39,180	61,531	43,571	-	-	
Medicare	505-4446-512.23-00	4,068	4,305	4,747	4,398	-	-	
Defined Benefit	505-4446-512.24-02	103,695	119,592	187,628	149,588	-	-	
Compensated Absences	505-4446-512.25-00	2,926	9,536	-	-	-	-	
Unemployment Insurance	505-4446-512.26-00	450	1,387	1,639	1,380	-	-	
Worker's Compensation	505-4446-512.27-00	12,411	15,377	17,040	14,760	-	-	
Medical	505-4446-521.12-04	404	414	300	372	-	-	
Other Professional Fees	505-4446-521.12-09		-	8,300	3,100	-	-	
Technical Services	505-4446-521.13-00	47,011	100,671	100,000	83,588	-	-	
Maintenance Equipment	505-4446-522.22-01	51,131	3,522	4,000	3,957	-	-	
Maintenance Buildings	505-4446-522.22-02	-	11	-	-	-	-	
Vehicles	505-4446-522.22-03	-	1,094	-	-	-	-	
Rental of Equipment	505-4446-522.23-20	2,345	-	2,500	1,358	-	-	
Telephone	505-4446-523.32-01	-	-	-	7,687	-	-	
Cellular Phones & Radios	505-4446-523.32-03	12,578	8,811	8,500	11,655	-	-	
Postage & Shipping	505-4446-523.32-05	-	126	-	265	-	-	
Dues & Fees	505-4446-523.36-00		-	343	100	-	-	
Education & Travel	505-4446-523.37-00	11,174	11,679	22,116	6,422	-	-	
Uniform & Towel Services	505-4446-523.40-00	6,253	6,894	5,000	6,350	-	-	
Office Supplies	505-4446-531.11-01	686	663	700	631	-	-	
Operating Supplies	505-4446-531.11-02	36,006	202,608	36,000	33,657	-	-	
Small & Safety Equipment	505-4446-531.16-00	5,373	5,963	6,000	6,068	-	-	
Meters	505-4446-541.15-02	196	-	40,000	52,950	-	-	
Equipment	505-4446-542.20-00	1,207	-	-	-	-	-	
Vehicles	505-4446-542.22-00	-	1,536	-	-	-	-	
Allocated Direct Cost from IT	505-4446-551.15-00	-	-	-	-	-	-	
Allocated Direct Cost from Meter Reading	505-4446-551.17-00	100,332	108,716	73,236	73,236	-	-	
Allocated Direct Cost from Customer Service	505-4446-551.19-00	86,899	130,711	128,687	128,687	-	-	
Allocated Direct Cost from Cashiers	505-4446-551.20-00	38,672	53,083	16,405	16,405	-	-	
Allocated Direct Cost from Customer Care Admin	505-4446-551.22-00	13,750	41,599	29,863	29,863	-	-	
Allocated Direct Cost from Fleet	505-4446-551.26-00	134,938	163,596	72,493	72,493	-	-	
Water - Water Meter Repair		**1,011,619**	**1,348,058**	**1,179,819**	**1,070,119**	-	-	
	Personal Services	462,665	506,361	625,376	531,275	-	-	
	Purchased/Contracted Services	130,895	133,222	151,059	124,854	-	-	
	Supplies	42,065	209,234	42,700	40,356	-	-	
	Capital	1,402	1,536	40,000	52,950	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	374,591	497,705	320,684	320,684	-	-	
	Other Cost	-	-	-	-	-	-	
		1,011,619	**1,348,058**	**1,179,819**	**1,070,119**	-	-	
NOTES:		1		**Staff moved to Customer Care (Meter)**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Water - Technical Services								
Salaries & Wages	505-4460-511.11-00	-	66,079	71,585	71,585	95,635	95,635	
Group Insurance	505-4460-512.21-00	-	386	860	802	1,183	1,183	
Medicare	505-4460-512.23-00	-	953	1,032	1,033	1,368	1,368	
Defined Benefit	505-4460-512.24-02	-	24,846	38,398	34,098	5,735	5,685	2
Unfunded Pension	505-4460-512.28-50	-	-	-	-	39,250	39,250	
Compensated Absences	505-4460-512.25-00	-	4,349	-	-	-	-	
Unemployment Insurance	505-4460-512.26-00	-	289	323	307	435	435	
Worker's Compensation	505-4460-512.27-00	-	3,524	3,945	3,741	5,321	5,321	
Telephone	505-4460-523.32-01	-	-	1,500	1,922	-	-	1
Cellular Phones & Radios	505-4460-523.32-03	-	-	800	-	-	-	
Dues & Fees	505-4460-523.36-00	-	-	141	-	-	-	
Education & Travel	505-4460-523.37-00	-	-	1,857	-	-	-	
Allocated Direct Cost from IT	505-4460-551.15-00	-	-	-	-	17,224	17,224	
Allocated Direct Cost from Meter Reading	505-4460-551.17-00	-	-	65,099	65,099	13,535	12,370	
Allocated Direct Cost from Customer Service	505-4460-551.19-00	-	-	114,388	114,388	13,907	12,456	
Allocated Direct Cost from Cashiers	505-4460-551.20-00	-	-	14,582	14,582	124	124	
Allocated Direct Cost from Customer Care Admin	505-4460-551.22-00	-	-	26,545	26,545	3,656	3,656	
Allocated Direct Cost from Fleet	505-4460-551.26-00	-	-	72,493	72,493	12,687	12,754	
Water - Technical Services		-	**100,426**	**413,548**	**406,595**	**210,060**	**207,461**	
	Personal Services	-	100,426	116,143	111,566	148,927	148,877	
	Purchased/Contracted Services	-	-	4,298	1,922	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	293,107	293,107	61,133	58,584	
	Other Cost	-	-	-	-	-	-	
		-	**100,426**	**413,548**	**406,595**	**210,060**	**207,461**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Budget Personnel recalculations**				
								Page 53

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Water - 2006 Bond								
Interest Expense	**505-8006-582.21-00**	2,283,733	2,238,895	2,183,895	2,183,895	2,126,396	1,618,001	2
2006A Bonds	**505-8006-584.43-00**	1,035,000	1,100,000	1,150,000	1,150,000	1,210,000	917,395	2
Total Water - 2006 Bond		**3,318,733**	**3,338,895**	**3,333,895**	**3,333,895**	**3,336,396**	**2,535,396**	
	Debt Service	3,318,733	3,338,895	3,333,895	3,333,895	3,336,396	2,535,396	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		3,318,733	**3,338,895**	**3,333,895**	**3,333,895**	**3,336,396**	**2,535,396**	
Water - 2007 Bond								
Principal	**505-8007-581.11-00**	360,000	2,540,000	2,183,896	2,640,000	2,750,000	2,750,000	
Interest Expense	**505-8007-582.21-00**	1,230,750	1,216,351	1,114,750	1,114,750	1,009,150	1,009,150	
Total Water - 2007 Bond		**1,590,750**	**3,756,351**	**3,298,646**	**3,754,750**	**3,759,150**	**3,759,150**	
	Debt Service	1,590,750	3,756,351	3,298,646	3,754,750	3,759,150	3,759,150	
	Indirect Costs	-	-	-	-	-	-	
	Contingencies	-	-	-	-	-	-	
		1,590,750	**3,756,351**	**3,298,646**	**3,754,750**	**3,759,150**	**3,759,150**	
Water & Sewer Reserves								
Contingent Fund (RESERVES)	**505-4430-579.21-00**	-	-	**590,136**	-	**1,928,796**	**1,586,549**	1
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	-	590,136	-	1,928,796	1,586,549	
		-	-	**590,136**	-	**1,928,796**	**1,586,549**	
Total Water & Sewer Fund		**18,526,551**	**21,311,479**	**21,539,207**	**22,894,056**	**24,464,207**	**24,464,207**	
	Personal Services	2,891,868	2,849,693	3,416,713	3,175,490	2,567,573	2,661,002	
	Purchased/Contracted Services	4,153,911	4,167,358	7,300,373	6,575,041	6,487,442	6,395,794	
	Supplies	586,576	800,863	883,200	727,070	674,900	674,900	
	Capital	7,803	109,129	40,000	52,950	2,900,000	3,200,000	
	Debt Service	6,241,131	7,095,246	6,632,541	7,088,645	7,095,546	6,294,546	
	Depreciation	3,203,095	3,294,880	-	3,146,512	-	-	
	Other Financing Uses	-	-	1,329,281	-	-	-	
	Indirect Costs	1,280,034	2,854,313	1,981,462	1,981,462	2,654,050	3,495,516	
	Other Cost	162,132	139,997	756,636	146,886	2,084,696	1,742,449	
		18,526,551	**21,311,479**	**22,340,206**	**22,894,056**	**24,464,207**	**24,464,207**	

NOTES:

1 **Reserves to cover depreciation, future capital, bad debt and any revenue variances (RESTRICTED USE)**

2 **$801K moved to Storm water**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Electric - Administration								
Electric - Transfer Allocation								
Transfer - General Fund	**510-1585-611.11-01**	-	-	-	-	-	-	
Transfer to Capital Projects Fund	**510-1585-611.11-30**	-	926,859	-	-	-	-	
Transfer - Water & Sewer Fund	**510-1585-611.11-51**	-	-	-	-	-	-	
Transfer to Capital Projects Fund	**510-1585-611.10-02**	915,426	296,691	-	1,212,075	-	-	
Franchise Fee - Electric	**510-1585-571.10-01**	-	1,056,102	-	-	-	-	
Electric - Transfer Allocation		**915,426**	**2,279,652**	**-**	**1,212,075**	**-**	**-**	
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	915,426	1,223,550	-	1,212,075	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	1,056,102	-	-	-	-	
		915,426	**2,279,652**	**-**	**1,212,075**	**-**	**-**	
Electric - Administration								
Salaries & Wages	**510-4730-511.11-00**	249,674	193,965	231,107	190,250	39,227	129,579	2
Overtime	**510-4730-511.13-00**	6,752	3,113	-	-	-	-	
Group Insurance	**510-4730-512.21-00**	28,342	21,138	21,177	12,853	1,800	21,620	2
Medicare	**510-4730-512.23-00**	3,523	4,670	7,881	7,823	2,282	2,282	
Defined Benefit	**510-4730-512.24-02**	68,315	45,967	79,337	51,204	690	690	
Retirees Health Insurance	**510-4730-512.28-00**	-	-	-	-	-	34,145	3
Unemployment Insurance	**510-4730-512.26-00**	417	882	896	873	193	193	
Worker's Compensation	**510-4730-512.27-00**	7,812	6,009	6,313	6,248	1,376	1,376	
Telephone	**510-4730-523.32-01**	-	2,130	7,800	11,573	-	-	1
Cellular Phones & Radios	**510-4730-523.32-03**	-	1,540	1,400	1,793	-	-	1
Total Electric - Administration		**364,834**	**279,414**	**355,911**	**282,617**	**45,568**	**189,885**	
	Personal Services	364,834	275,744	346,711	269,251	45,568	189,885	
	Purchased/Contracted Services	-	3,670	9,200	13,366	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		364,834	**279,414**	**355,911**	**282,617**	**45,568**	**189,885**	
NOTES:		1		**The cost were moved to Information Technology to control cost.**				
		2		**Budget Personnel recalculations**				
		3		**Retirees - Health Insurance**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Electric - Distribution								
Salaries & Wages	510-4740-511.11-00	1,208,111	1,175,954	1,270,114	1,111,469	1,063,467	1,094,855	21
Overtime	510-4740-511.13-00	117,168	30,158	65,000	37,583	35,000	35,000	
Group Insurance	510-4740-512.21-00	127,350	145,804	184,632	135,821	165,560	165,560	
Medicare	510-4740-512.23-00	18,069	17,063	17,302	15,936	14,126	14,126	
Defined Benefit	510-4740-512.24-02	423,566	441,081	681,290	541,713	63,807	70,769	21
Unfunded Pension	510-4740-512.28-50	-	-	-	-	449,213	449,213	1
Unemployment Insurance	510-4740-512.26-00	(208)	4,375	5,116	4,097	4,144	4,144	
Worker's Compensation	510-4740-512.27-00	48,258	50,883	56,929	48,600	47,553	47,553	
Engineering	510-4740-521.12-02	12,052	51,567	-	-	-	-	
Medical	510-4740-521.12-04	840	143,727	1,000	604	1,000	1,000	
Other Professional Fees	510-4740-521.12-09	(10,069)	-	-	8,274	-	-	
City Utilities	510-4740-521.14-00	7,924	10,067	8,000	16,090	16,000	16,000	
Substation Maintenance	510-4740-522.14-52	-	-	-	43,512	45,000	45,000	15
Maintenance Equipment	510-4740-522.22-01	4,674	2,797	4,000	1,393	2,000	2,000	
Maintenance Buildings	510-4740-522.22-02	2,197	989	1,000	794	800	800	
Maintenance Vehicles	510-4740-522.22-04	51,514	60,422	92,000	71,833	80,000	80,000	9
Rental of Equipment	510-4740-522.23-20	1,114	2,802	4,000	2,114	2,000	2,000	16
Jefferson Building Rent	510-4740-522.23-22	-	-	86,628	86,628	90,000	26,929	6
Construction Services	510-4740-522.24-00	524,374	972,447	700,000	782,815	750,000	650,000	11
Insurance/Adjustments	510-4740-523.31-00	-	-	-	15	-	-	
General Liability	510-4740-523.31-01	-	-	130,000	129,613	173,848	173,848	4
Telephone	510-4740-523.32-01	13,353	14,895	16,500	25,075	-	-	2
Cellular Phones & Radios	510-4740-523.32-03	45,846	17,797	10,000	21,558	12,000	12,000	3
Postage & Shipping	510-4740-523.32-05	149	221	300	258	300	300	
Dues & Fees	510-4740-523.36-00	300	-	-	-	-	-	
Education & Travel	510-4740-523.37-00	9,350	8,972	12,657	9,095	4,100	4,100	
Software & Maintenance	510-4740-523.38-50	-	15,615	-	-	-	-	
Uniform & Towel Services	510-4740-523.40-00	24,160	24,071	25,000	23,654	25,000	25,000	
Office Supplies	510-4740-531.11-01	991	975	1,000	954	1,000	1,000	
Operating Maintenance Supplies	510-4740-531.11-02	175,021	192,002	169,546	231,053	170,000	170,000	13
Books & Publications	510-4740-531.14-00	-	425	360	-	-	-	
Small & Safety Equipment	510-4740-531.16-00	14,608	15,243	14,000	12,414	13,000	13,000	14
Substation Equipment	510-4740-541.14-52	-	-	65,000	-	10,000	10,000	
Transformers	510-4740-541.15-01	39,769	35,553	100,000	64,564	65,000	65,000	
Meters	510-4740-541.15-02	18,619	40,608	20,000	32,034	30,000	30,000	5
Traffic Control	510-4740-541.15-04	-	7,125	-	-			
Capital Improvements	510-4740-541.16-00	158,278	39,088	359,401	307,292	113,236	285,236	10
Vehicles	510-4740-542.22-00	75,685	-	125,466	98,260	175,000	175,000	18
Furniture & Fixtures	510-4740-542.23-00	691	-	-	-	-	-	
Computers & Hardware	510-4740-542.24-00	2,636	1,300	6,000	3,850	-	-	2
Allocated Direct Cost from Click to GOV	510-4740-551.14-00	-	-	-	-	-	117,800	23
Allocated Direct Cost from IT	510-4740-551.15-00	-	-	-	-	585,610	585,610	
Allocated Direct Cost from Meter Reading	510-4740-551.17-00	344,514	434,863	366,182	366,182	609,054	556,655	
Allocated Direct Cost from Customer Service	510-4740-551.19-00	324,189	522,841	643,435	643,435	625,806	560,540	
Allocated Direct Cost from Cashiers	510-4740-551.20-00	144,272	212,331	82,025	82,025	5,601	5,601	
Allocated Direct Cost from Customer Care Admin	510-4740-551.22-00	51,295	166,408	149,316	149,316	164,525	164,525	
Allocated Direct Cost from Fleet	510-4740-551.26-00	420,489	447,994	430,429	430,429	482,101	484,658	
Depreciation	510-4740-561.10-00	994,905	1,031,423	-	920,944	-	-	17
Claims & Damages	510-4740-578.80-00	1,036	7,097	15,000	8,524	9,500	9,500	
Bad Debt Expense	510-4740-579.90-00	5,893	442,192	-	458,685	450,000	450,000	

FY14 Proposed Expenditures by Department

Electric City GA	**510-4740-579.94-00**	446,665	422,916	385,070	417,007	282,182	282,182	7
Electric Lease Interest	**510-4740-582.22-22**	157,339	133,219	-	-	-	-	
Transfer to General Fund - Indirect Cost	**510-4740-611.10-01**	899,127	-	-	-	-	-	
		6,906,113	**7,345,309**	**6,303,698**	**7,345,516**	**6,836,533**	**6,886,504**	
	Personal Services	1,942,314	1,865,318	2,280,383	1,895,219	1,842,870	1,881,220	
	Purchased/Contracted Services	687,779	1,326,388	1,091,085	1,223,325	1,202,048	1,038,977	
	Supplies	190,620	208,645	184,906	244,425	184,000	184,000	
	Capital	295,678	123,674	675,867	506,000	393,236	565,236	
	Debt Service	157,339	133,219	-	-	-	-	
	Depreciation	994,905	1,031,423	-	920,944	-	-	
	Other Financing Uses	899,127	-	-	-	-	-	
	Indirect Costs	1,284,759	1,784,437	1,671,387	1,671,387	2,472,697	2,475,389	
	Other Cost	453,594	872,205	400,070	884,216	741,682	741,682	
		6,906,113	**7,345,309**	**6,303,698**	**7,345,516**	**6,836,533**	**6,886,504**	
Electric - Wholesale Power Purchase								
Wholesale Electric (Including SEPA)	**510-4745-531.15-01**	26,765,873	30,550,990	32,677,041	31,732,618	35,399,442	35,731,424	8
Total Electric - Wholesale Power Purchase		**26,765,873**	**30,550,990**	**32,677,041**	**31,732,618**	**35,399,442**	**35,731,424**	
	Purchased/Contracted Services	-	-	-	-	-	-	
	Supplies	26,765,873	30,550,990	32,677,041	31,732,618	35,399,442	35,731,424	
	Indirect Costs	-	-	-	-	-	-	
	Other Cost	-	-	-	-	-	-	
		26,765,873	**30,550,990**	**32,677,041**	**31,732,618**	**35,399,442**	**35,731,424**	
Electric - Indirect Cost to General Fund								
Allocated Indirect Cost from General Fund	**510-4750-551.29-00**	**2,923,850**	**1,321,584**	**740,194**	**740,194**	**740,194**	**2,152,396**	22
	Indirect Costs	2,923,850	1,321,584	740,194	740,194	740,194	2,152,396	
	Other Cost	-	-	-	-	-	-	
		2,923,850	**1,321,584**	**740,194**	**740,194**	**740,194**	**2,152,396**	
Electric - Reserves								
Contingent Fund (RESERVES)	**510-4740-579.21-00**	**-**	**-**	**1,167,295**	**-**	**2,255,079**	**316,607**	20
	Other Cost	-	-	1,167,295	-	2,255,079	316,607	
		-	**-**	**1,167,295**	**-**	**2,255,079**	**316,607**	
Total Electric Fund		**37,876,096**	**41,776,949**	**41,244,139**	**41,313,020**	**45,276,816**	**45,276,816**	19
	Personal Services	2,307,147	2,141,062	2,627,094	2,164,470	1,888,438	2,071,105	
	Purchased/Contracted Services	687,779	1,330,058	1,100,285	1,236,691	1,202,048	1,038,977	
	Supplies	26,956,493	30,759,635	32,861,947	31,977,043	35,583,442	35,915,424	
	Capital	295,678	123,674	675,867	506,000	393,236	565,236	
	Debt Service	157,339	133,219	-	-	-	-	
	Depreciation	994,905	1,031,423	-	920,944	-	-	
	Other Financing Uses	1,814,553	1,223,550	-	1,212,075	-	-	
	Indirect Costs	4,208,609	3,106,021	2,411,581	2,411,581	3,212,891	4,627,785	
	Other Cost	453,594	1,928,307	1,567,365	884,216	2,996,761	1,058,289	
		37,876,096	**41,776,949**	**41,244,139**	**41,313,020**	**45,276,816**	**45,276,816**	

FY14 Proposed Expenditures by Department

NOTES:		1		Unfunded Pension Liability
		2		The cost were moved to Information Technology to control cost.
		3		Cost of radios, cell phones were charged to IT
		4		Total cost $869,239 - split cost with other Funds
		5		Commerical meters & supplies
		6		Share of building rental cost per new allocation schedule
		7		Per Electric Director - Engineering, Safety, Training; dropped 90k previously paid to ECG per City Mgr & dropped 10k for Transformer inspection (preventive maintenance)
		8		Per MEAG projections - increased projection based on MEAGE Annual Report received on 11/18/13.
		9		Contract Vehicle Maintenance/Repairs
		10		Upgrade BenHill Substation 172k, Oakley upgrade 113k
		11		$300K Walmart (infrastructure), $150K Homewood suites (infrastructure & lighting), $100K CVS (infrastructure), $100K lighting on Main St.
		12		Development which has Matching Grant subsidy.
		13		Poles, Service wire, Street Lights etc.
		14		safety equipment, rubber hoses, flashlights
		15		Contractor annual inspection and upgrades
		16		Rental of Stump Grinder
		17		Depreciation much be calculated & deducted at close of each year
		18		To replace Digger/Derick Truck #129
		19		Explanation for FY13 Unaudited - Dec 2012- ECG told City $3M lost if it did not adjust rates, increased PCA & ECCR, but gave $580K back in Jan 2013 to residential customers; under billing July 2012 - Jan 2013; gave 1/2 back Jan 2013 - $600,000 - rebate from Jan-May 2013 - reinstated 2 tier rate system for FY14.
		20		Reserves to cover depreciation, future capital, bad debt and any revenue
				variances (RESTRICTED USE)
		21		Budget Personnel recalculations
		22		Adjustment to ICP allocation to General Fund
		23		Merchant Fees allocation (July 1st - Feb 1st)

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Storm Water								
Allocated Indirect Cost from General Fund	520-4311-551.29-00	-	6,018	18,059	18,059	18,059	112,538	12
Salaries & Wages	520-4570-511.11-00	92,253	166,677	239,600	188,400	78,050	106,800	11
Group Insurance	520-4570-512.21-00	5,718	8,626	19,793	14,892	352	548	
Medicare	520-4570-512.23-00	1,314	2,296	3,343	2,498	4,735	9,735	11
Defined Benefit	520-4570-512.24-02	35,016	61,190	128,522	90,436	1,440	1,440	
Unfunded Pension	520-4570-512.28-50	-	-	-	-	9,855	9,855	1
Compensated Absences	520-4570-512.25-00	3,815	11,606	-	-	-	-	
Unemployment Insurance	520-4570-512.26-00	170	725	1,130	806	292	292	
Worker's Compensation	520-4570-512.27-00	5,121	8,830	10,461	9,834	2,196	7,196	11
Other Professional Fees	520-4570-521.12-09	-	47,783	-	10,425	10,000	10,000	7
Troutman Sanders	520-4570-521.12-16	-	-	150,000	-	-	-	
Maintenance Equipment	520-4570-522.22-01	-	-	1,500	-	-	-	
Jefferson Building Rent	520-4570-522.23-22	-	-	86,628	86,628	100,000	29,137	6
General Liability	520-4570-523.31-01	-	-	130,000	129,281	173,848	173,848	3
Telephone	520-4570-523.32-01	1,983	2,291	3,000	3,858	-	-	2
Cellular Phones & Radios	520-4570-523.32-03	1,031	2,702	6,000	5,623	-	-	2
Postage & Shipping	520-4570-523.32-05	-	-	2,000	2,000	2,000	2,000	
Advertising	520-4570-523.33-00	-	699	1,000	-	-	-	
Travel (Local)	520-4570-523.35-00	-	1,565	125	12	50	50	
Dues & Fees	520-4570-523.36-00	-	296	806	749	500	500	
Education & Travel	520-4570-523.37-00	53	1,966	13,037	4,845	1,500	1,500	
Software & Maintenance	520-4570-523.38-50	-	-	9,050	2,745	3,000	3,000	
Uniform & Towel Services	520-4570-523.40-00	-	183	500	1,200	600	600	
Office Supplies	520-4570-531.11-01	-	-	1,500	346	1,500	1,500	
Operating Supplies	520-4570-531.11-02	715	-	103,500	142,316	150,000	150,000	4
Capital Improvements	520-4570-541.16-00	-	-	205,207	-	464,984	399,659	8
Claims & Damages	520-4570-578.80-00	-	-	-	-	3,000	3,000	
Interest Lease Expense	520-4570-582.22-50	-	-	-	-	59,338	59,338	5
Principal Lease	520-4570-582.22-51	-	-	-	-	9,273	9,273	5
Allocated Direct Cost from Click to GOV	520-4570-551.14-00	-	-	-	-	-	15,500	13
Allocated Direct Cost from IT	520-4570-551.15-00	-	-	-	-	51,671	51,671	
Allocated Direct Cost from Meter Reading	520-4570-551.17-00	-	48,100	40,687	37,297	67,673	61,851	
Allocated Direct Cost from Customer Service	520-4570-551.19-00	-	58,043	71,493	65,536	69,534	62,282	
Allocated Direct Cost from Cashiers	520-4570-551.20-00	-	23,573	9,114	8,355	622	622	
Allocated Direct Cost from Customer Care Admin	520-4570-551.22-00	-	18,460	16,591	15,209	18,281	18,281	
Allocated Direct Cost from Fleet	520-4570-551.26-00	-	58,947	56,635	51,916	63,434	63,771	
Allocated Direct Cost to Public Works	520-4570-551.27-00	(147,189)	(566,188)	-	-	-	-	
Accrued Contingency Claims	520-4570-552.10-00	-	467,000	-	-	-	-	
Storm Water		**0**	**431,388**	**1,329,281**	**893,266**	**1,365,787**	**1,365,787**	
	Personal Services	143,407	259,950	402,849	306,866	96,920	135,866	
	Purchased/Contracted Services	3,067	57,485	403,646	247,366	291,498	220,635	
	Supplies	715	-	105,000	142,662	151,500	151,500	
	Capital	-	-	205,207	-	464,984	399,659	
	Debt Service	-	-	-	-	68,611	68,611	
	Indirect Costs	(147,189)	113,953	212,579	196,372	289,274	386,516	
	Other Cost	-	-	-	-	3,000	3,000	
		0	**431,388**	**1,329,281**	**893,266**	**1,365,787**	**1,365,787**	

FY14 Proposed Expenditures by Department

Storm Water - Admin Allocation								
Franchise Fee - Storm Water	**520-1585-571.10-04**	-	**34,998**	-	-	-	-	
	Other Cost	-	34,998	-	-	-	-	
		-	**34,998**	-	-	-	-	
Storm Water - 2006 Bond								
2006A Bonds	**520-8006-584.43-00**	-	-	-	-	801,000	292,605	14
Interest Expense	**520-8006-582.21-00**	-	-	-	-	-	508,395	14
	Debt Service	-	-	-	-	801,000	801,000	
		-	-	-	-	**801,000**	**801,000**	
Contingent Fund (RESERVES)	**520-4570-579.21-00**	-	-	-	-	**109,525**	**109,525**	10
	Other Cost	-	-	-	-	109,525	109,525	
		-	-	-	-	**109,525**	**109,525**	
Total Storm water Fund		**0**	**466,386**	**1,329,281**	**893,266**	**2,276,312**	**2,276,312**	9
	Personal Services	143,407	259,950	402,849	306,866	96,920	135,866	
	Purchased/Contracted Services	3,067	57,485	403,646	247,366	291,498	220,635	
	Supplies	715	-	105,000	142,662	151,500	151,500	
	Capital	-	-	205,207	-	464,984	399,659	
	Debt Service	-	-	-	-	869,611	869,611	
	Indirect Costs	(147,189)	113,953	212,579	196,372	289,274	386,516	
	Other Cost	-	34,998	-	-	112,525	112,525	
		0	**466,386**	**1,329,281**	**893,266**	**2,276,312**	**2,276,312**	

NOTES:

1	**Unfunded Pension Liability**
2	**The cost were moved to Information Technology to control cost.**
3	**Allocated portion of General Liability Insurance**
4	**Includes Catch Basin from Public Works (Roads & Drainage)**
5	**2 Street sweeper trucks**
6	**Share of building rental cost base on new allocation schedule**
7	**Design cost for one or two projects from Master Plan**
8	**Construction costs for Storm Water Projects (6 months)**
9	**This budget is based on Council adopting Option 3 - SFU Base Rate $9.15 and does not include any budgeted cost for Street Sweeping**
10	**Reserves to cover depreciation, future capital, bad debt and any revenue variances (RESTRICTED USE)**
11	**Budget Personnel recalculations**
12	**Adjustment to ICP allocation to General Fund**
13	**Merchant Fees allocation (July 1st - Feb 1st)**
14	**Debt Service calculations - Per Finance**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Solid Waste								
Salaries & Wages	540-4520-511.11-00	1,070,861	978,180	1,105,019	943,157	886,979	896,769	11
Overtime	540-4520-511.13-00	23,616	11,606	-	21,336	12,000	12,000	
Group Insurance	540-4520-512.21-00	164,410	141,613	190,709	146,060	169,466	169,466	
Medicare	540-4520-512.23-00	15,058	13,749	15,345	13,322	12,036	12,036	
Defined Benefit	540-4520-512.24-02	391,346	368,331	592,731	451,778	53,218	49,169	11
Unfunded Pension	540-4520-512.28-50	-	-	-	-	376,280	376,280	1
Compensated Absences	540-4520-512.25-00	945	4,947	-	-	-	-	
Unemployment Insurance	540-4520-512.26-00	-	4,320	5,147	4,147	4,058	4,058	
Worker's Compensation	540-4520-512.27-00	111,569	97,386	115,899	90,279	92,070	92,070	
Retirees Health Insurance	540-4520-512.28-00	-	-	-	-	-	64,886	13
Medical	540-4520-521.12-04	625	76,422	500	384	500	500	
Other Professional Fees	540-4520-521.12-09	-	142,148	83,000	-	-	-	
K.E.P.B (Keep East Point Beautiful)	540-4520-521.12-25	-	34,931	65,000	65,000	-	-	
City Utilities	540-4520-521.14-00	7,299	3,971	6,100	5,223	5,295	5,295	
Recycling Services	540-4520-522.21-01	-	-	-	168,742	360,000	360,000	6
Sanitary Landfill Disposal	540-4520-522.21-10	1,036,002	1,125,482	777,227	1,011,658	410,000	410,000	6
Animal Control	540-4520-522.21-12	-	-	162,356	273,677	-	-	4
Maintenance Equipment	540-4520-522.22-01	-	-	-	822	49,000	49,000	8
Maintenance Buildings	540-4520-522.22-02	1,955	1,686	2,000	3,688	2,000	2,000	
Maintenance Vehicles	540-4520-522.22-04	103,925	84,885	48,500	68,327	150,000	150,000	9
Rental of Equipment	540-4520-522.23-20	(149,716)	-	-	-	-	-	
Jefferson Building Rent	540-4520-522.23-22	-	-	86,628	86,628	-	-	
Construction Services	540-4520-522.24-00	-	-	-	-	-	-	
General Liability	540-4520-523.31-01	-	-	130,000	129,072	173,848	173,848	3
Telephone	540-4520-523.32-01	6,802	5,729	6,600	9,644	-	-	2
Cellular Phones & Radios	540-4520-523.32-03	3,161	2,873	2,500	3,614	-	-	2
Postage & Shipping	540-4520-523.32-05	-	-	-	429	-	-	
Dues & Fees	540-4520-523.36-00	181	-	-	-	-	-	
Education & Travel	540-4520-523.37-00	1,938	112	1,688	-	-	-	
Uniform & Towel Services	540-4520-523.40-00	17,837	25,003	10,000	24,116	25,000	25,000	
Office Supplies	540-4520-531.11-01	465	429	436	436	300	300	
Operating Supplies	540-4520-531.11-02	5,472	11,479	6,500	18,153	17,000	17,000	
Gas (Natural & Propane)	540-4520-531.12-20	5,175	3,628	-	4,271	4,000	4,000	
Small & Safety Equipment	540-4520-531.16-00	3,965	3,168	1,928	810	1,000	1,000	
Capital Improvements	540-4520-541.16-00	-	-	-	-	200,000	162,807	10
Vehicles	540-4520-542.22-00	-	-	-	-	431,000	283,493	5
Allocated Direct Cost from Click to GOV	540-4520-551.14-00	-	-	-	-	-	15,500	14
Allocated Direct Cost from IT	540-4520-551.15-00	-	-	-	-	51,671	51,671	
Allocated Direct Cost from Meter Reading	540-4520-551.17-00	85,020	47,831	40,687	40,687	67,673	61,581	
Allocated Direct Cost from Customer Service	540-4520-551.19-00	73,671	58,043	71,493	71,493	69,534	62,282	
Allocated Direct Cost from Cashiers	540-4520-551.20-00	32,770	23,573	9,114	9,114	622	622	
Allocated Direct Cost from Customer Care Admin	540-4520-551.22-00	11,652	18,460	16,591	16,591	18,281	18,281	
Allocated Direct Cost from Fleet	540-4520-551.26-00	105,820	59,217	56,635	56,635	63,434	63,771	
Depreciation	540-4520-561.10-00	264,362	558,963	-	149,634	-	-	
Claims & Damages	540-4520-578.80-00	17,536	5,129	-	-	5,000	5,000	
Interest Exp./Capital Leases	540-4520-579.22-00	1,901	65,396	29,410	61,351	-	-	
Principal Lease	540-4520-579.23-00	-	-	364,840	320,443	-	-	
Bad Debt Expense	540-4520-579.90-00	430,491	93,629	-	110,976	-	-	
Interest Lease Expense	540-4520-582.22-50	-	-	-	-	273,460	273,460	7

FY14 Proposed Expenditures by Department

Principal Lease	540-4520-582.22-51	-	-	-	-	37,184	37,184	7
Total Solid Waste		**3,846,115**	**4,072,319**	**4,004,583**	**4,381,697**	**4,021,909**	**3,910,329**	
	Personal Services	1,777,806	1,620,132	2,024,850	1,670,079	1,606,107	1,676,734	
	Purchased/Contracted Services	1,030,009	1,503,242	1,382,099	1,851,024	1,175,643	1,175,643	
	Supplies	15,077	18,704	8,864	23,670	22,300	22,300	
	Capital	-	-	-	-	631,000	446,300	
	Debt Service	-	-	-	-	310,644	310,644	
	Depreciation	264,362	558,963	-	149,634	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	308,933	207,124	194,520	194,520	271,215	273,708	
	Other Cost	449,928	164,154	394,250	492,770	5,000	5,000	
		3,846,115	**4,072,319**	**4,004,583**	**4,381,697**	**4,021,909**	**3,910,329**	
Sanitation - Admin Allocation								
Franchise Fee - Solid Waste	**540-1585-571.10-03**	-	86,712	-	-	-	-	
Allocated Indirect Cost from General Fund	**540-4550-551.29-00**	-	195,880	163,591	163,591	163,591	275,171	12
Sanitation - Admin Allocation		-	**282,592**	**163,591**	**163,591**	**163,591**	**275,171**	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	195,880	163,591	163,591	163,591	275,171	
	Other Cost	-	86,712	-	-	-	-	
		-	**282,592**	**163,591**	**163,591**	**163,591**	**275,171**	
Total Sanitation Fund		**3,846,115**	**4,354,911**	**4,168,174**	**4,545,288**	**4,185,500**	**4,185,500**	
	Personal Services	1,777,806	1,620,132	2,024,850	1,670,079	1,606,107	1,676,734	
	Purchased/Contracted Services	1,030,009	1,503,242	1,382,099	1,851,024	1,175,643	1,175,643	
	Supplies	15,077	18,704	8,864	23,670	22,300	22,300	
	Capital	-	-	-	-	631,000	446,300	
	Debt Service	-	-	-	-	310,644	310,644	
	Depreciation	264,362	558,963	-	149,634	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	308,933	403,004	358,111	358,111	434,806	548,879	
	Other Cost	449,928	250,866	394,250	492,770	5,000	5,000	
		3,846,115	**4,354,911**	**4,168,174**	**4,545,288**	**4,185,500**	**4,185,500**	

NOTES:		
1		**Unfunded Pension Liability**
2		**The cost were moved to Information Technology to control cost.**
3		**Allocated portion of General Liability Insurance Total 869,239**
4		**Animal Control cost moved to General Fund**
5		**Buy of 2 Trash Trucks Cost Side loader 240k, Rear loader 190k (cost adjustments)**
6		**Recycling Service separated from Landfill cost**
7		**Cost of Capital Lease / Purchase agreements**
8		**Automated trash containers**
9		**11 Trash Trucks need Repairs**
10		**Roof Repair - mold removal (cost adjustments)**
11		**Budget Personnel recalculations**
12		**Adjustment to ICP allocation to General Fund**
13		**Retirees - Health Insurance**
14		**Merchant Fees allocation (July 1st - Feb 1st)**

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Fleet Maintenance								
Salaries & Wages	610-4600-511.11-00	241,453	153,257	175,996	147,357	273,916	286,737	7
Overtime	610-4600-511.13-00	623	67	800	74	400	400	
Salary Adjustment	610-4600-511.19-00	-	-	5	-	3,000	3,000	
Group Insurance	610-4600-512.21-00	20,103	16,836	17,958	14,411	39,982	33,890	
Medicare	610-4600-512.23-00	3,468	2,194	2,513	2,106	5,093	5,093	
Defined Benefit	610-4600-512.24-02	79,016	61,068	94,404	77,495	15,475	15,475	
Unfunded Pension	610-4600-512.28-50	-	-	-	-	92,460	92,460	1
Compensated Absences	610-4600-512.25-00	(14,044)	2,178	-	-	-	-	
Unemployment Insurance	610-4600-512.26-00	2,858	583	676	503	1,107	1,107	
Worker's Compensation	610-4600-512.27-00	5,777	5,497	6,726	5,405	9,254	9,254	
Medical	610-4600-521.12-04	124	182	300	-	-	-	
Technical Services	610-4600-521.13-00	-	3,844	2,000	1,990	2,000	2,000	3
Towel and Laundry Service	610-4600-522.21-20	-	-	-	-	-	-	
Maintenance Equipment	610-4600-522.22-01	3,257	1,595	2,000	1,507	1,500	1,500	
Maintenance Buildings	610-4600-522.22-02	227	3,938	5,400	5,232	30,000	30,000	6
Maintenance Vehicles	610-4600-522.22-04	121,276	94,160	100,000	65,247	5,000	5,000	4
Telephone	610-4600-523.32-01	6,802	5,729	6,600	9,644	-	-	2
Cellular Phones & Radios	610-4600-523.32-03	1,103	596	700	824	-	-	2
Postage & Shipping	610-4600-523.32-05	-	-	-	9	-	-	
Education & Travel	610-4600-523.37-00	575	-	2,300	2,300	2,300	2,300	
Licenses	610-4600-523.38-00	-	-	500	302	300	300	
Towing	610-4600-523.39-01	3,225	7,028	7,500	4,570	4,600	4,600	
Uniform & Towel Services	610-4600-523.40-00	1,857	2,978	3,800	3,194	3,200	3,200	
Office Supplies	610-4600-531.11-01	-	93	100	21	100	100	
Operating Supplies	610-4600-531.11-02	119,407	161,211	90,000	110,197	110,000	110,000	
Energy	610-4600-531.12-00	-	14,098	-	-	-	-	
Gas (Natural & Propane)	610-4600-531.12-20	23,456	20,809	10,000	22,920	23,000	23,000	
Oil & Lubicants	610-4600-531.12-50	-	-	10,000	9,861	10,000	10,000	
Fuel (Diesel)	610-4600-531.12-70	490,084	623,015	240,000	334,592	340,000	340,000	
Fuel (Gasoline)	610-4600-531.12-71	-	-	300,000	265,894	266,000	266,000	
Small & Safety Equipment	610-4600-531.16-00	442	-	-	-	-	-	
Roof	610-4600-541.20-01	-	723	-	-	-	-	
Machinery	610-4600-542.21-00	-	-	23,930	-	30,000	30,000	5
Vehicles	610-4600-542.22-00	-	-	28,500	-	-	-	
Allocated Direct Cost to Water & Sewer	610-4600-551.23-00	(385,968)	(402,463)	(362,467)	(362,467)	(405,980)	(408,133)	
Allocated Direct Cost to Electric	610-4600-551.24-00	(420,489)	(447,994)	(430,429)	(430,429)	(482,101)	(484,658)	
Allocated Direct Cost to Solid Waste	610-4600-551.25-00	(110,277)	(58,948)	(56,635)	(56,635)	(63,434)	(63,771)	
Allocated Direct Cost to Public Works	610-4600-551.27-00	(220,555)	(235,786)	(226,542)	(226,542)	(253,737)	(255,083)	
Allocated Direct Cost to Storm Water	610-4600-551.30-00	-	(58,946)	(56,635)	(56,635)	(63,435)	(63,771)	
Depreciation	610-4600-561.10-00	26,202	22,457	-	-	-	-	
Total Fleet Maintenance		**0**	**(1)**	**-**	**(47,053)**	**-**	**-**	
	Personal Services	339,253	241,680	299,078	247,351	440,687	447,416	
	Purchased/Contracted Services	138,446	120,050	131,100	94,819	48,900	48,900	
	Supplies	633,389	819,226	650,100	743,485	749,100	749,100	
	Capital	-	723	52,430	-	30,000	30,000	
	Depreciation	26,202	22,457	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	(1,137,289)	(1,204,137)	(1,132,708)	(1,132,708)	(1,268,687)	(1,275,416)	
		0	**(1)**	**-**	**(47,053)**	**-**	**-**	

FY14 Proposed Expenditures by Department

NOTES:		1		Unfunded Pension Liability				
		2		The cost were moved to Information Technology to control cost.				
		3		Upgrade software to monitor gas/diesel usage				
		4		Fleet has 2 new trucks. In prior years this expense was used for repair of other dept vehicles				
		5		Purchase of 2 machines: alignment machine & diagnostic machine				
		6		$25K allocated for grease trap separator (EPD mandated)				
		7		Budget Personnel recalculations				
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FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Enterprise - Non Departmental								
Mastercard/Visa Fees - Click to Gov	599-1599-579.50-01	-	495,881	-	323,871	-	285,000	1
American Express - Utilities	599-1599-579.60-01	-	16,473	-	31,832	-	25,000	1
Allocated Direct Cost to Water & Sewer	599-1599-551.23-00	-	-	-	-	-	(99,200)	
Allocated Direct Cost to Electric	599-1599-551.24-00	-	-	-	-	-	(117,800)	
Allocated Direct Cost to Solid Waste	599-1599-551.25-00	-	-	-	-	-	(15,500)	
Allocated Indirect Cost from General Fund	599-1599-551.29-00	-	-	-	-	-	(62,000)	
Allocated Direct Cost to Storm Water	599-1599-551.30-00	-	-	-	-	-	(15,500)	
Transfer - Water & Sewer Fund	599-1599-611.11-51	-	-	-	-	-	-	
Transfer From Electric	599-1599-611.11-52	-	-	-	-	-	-	
Transfer - Solid Waste Fund	599-1599-611.11-53	-	-	-	-	-	-	
Total Enterprise - Non Departmental		-	512,354	-	355,703	-	-	
	Personal Services	-	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	-	
	Supplies	-	-	-	-	-	-	
	Capital	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	-	(310,000)	
	Other Cost	-	512,354	-	355,703	-	310,000	
		-	512,354	-	355,703	-	-	
		1		**Management's proposes subsidy from July 1st - Feb 1st**				
								Page 59

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Customer Care - Customer Care Admin								
Salaries & Wages	599-4705-511.11-00	23,758	96,076	106,182	75,607	100,396	100,396	
Overtime	599-4705-511.13-00	3,622	411	-	-	-	-	
Group Insurance	599-4705-512.21-00	5,303	14,968	19,061	15,071	11,491	11,491	
Medicare	599-4705-512.23-00	341	1,242	1,359	952	1,401	1,401	
Defined Contribution	599-4705-512.24-01	-	-	-	3,346	3,997	3,997	
Defined Benefit	599-4705-512.24-02	8,877	15,277	22,187	14,114	2,026	2,026	
Unfunded Pension	599-4705-512.28-50	-	-	-	-	12,285	12,285	1
Compensated Absences	599-4705-512.25-00	426	1,277	-	-	-	-	
Unemployment Insurance	599-4705-512.26-00	49	435	499	305	465	465	
Worker's Compensation	599-4705-512.27-00	76	3,727	4,469	2,261	3,854	3,854	
Medical	599-4705-521.12-04	-	91	100	-	100	100	
Other Professional Fees	599-4705-521.12-09	43,069	16,575	5,000	1,795	2,500	2,500	
City Utilities	599-4705-521.14-00	-	18,949	25,000	22,026	20,000	20,000	
Repair & Maintenance	599-4705-522.22-00		3,000	-	-	1,000	1,000	6
Maintenance Equipment	599-4705-522.22-01	-	4,145	-	-	-	-	
Maintenance Buildings	599-4705-522.22-02	-	-	5,000	2,498	3,000	3,000	
Telephone	599-4705-523.32-01	2,046	3,001	5,500	7,715	-	-	2
Cellular Phones & Radios	599-4705-523.32-03	910	762	850	787	-	-	2
Travel (Local)	599-4705-523.35-00	64	27	-	-	50	50	
Dues & Fees	599-4705-523.36-00	-	133	500	273	300	300	
Education & Travel	599-4705-523.37-00	-	3,478	1,000	362	2,500	2,500	
Software & Maintenance	599-4705-523.38-50		-	-	-	20,000	20,000	3
Office Supplies	599-4705-531.11-01	-	2,419	2,000	1,754	1,800	1,800	
Operating Supplies	599-4705-531.11-02	-	312	800	291	300	300	
Gas (Natural & Propane)	599-4705-531.12-20	-	583	1,200	1,436	1,500	1,500	
Books & Publications	599-4705-531.14-00	-	192	200	-	-	-	
Roof	599-4705-541.20-01	-	-	-	-	50,000	50,000	4
Furniture & Fixtures	599-4705-542.23-00	-	-	250	-	-	-	
Computers & Hardware	599-4705-542.24-00	-	12,303	2,000	1,929	-	-	2
Interest Exp./Capital Leases	599-4705-579.22-00	-	69,416	65,377	67,280	-	-	
Principal Lease	599-4705-579.23-00	-	61,376	63,280	61,376	-	-	
Interest Lease Expense	599-4705-582.22-50		-	-	-	61,403	61,403	5
Principal Lease	599-4705-582.22-51		-	-	-	65,242	65,242	5
Allocated Direct Cost to Water & Sewer	599-4705-551.23-00	(37,835)	(164,709)	(149,316)	(149,316)	(164,525)	(164,525)	
Allocated Direct Cost to Electric	599-4705-551.24-00	(38,362)	(164,721)	(149,316)	(149,316)	(164,525)	(164,525)	
Allocated Direct Cost to Solid Waste	599-4705-551.25-00	(8,609)	(18,271)	(16,591)	(16,591)	(18,281)	(18,281)	
Allocated Direct Cost to Storm Water	599-4705-551.30-00	-	(18,272)	(16,591)	(16,591)	(18,279)	(18,279)	
Customer Care - Customer Care Admin		**3,735**	**(35,798)**	-	**(50,636)**	-	-	
	Personal Services	42,453	133,413	153,757	111,656	135,915	135,915	
	Purchased/Contracted Services	46,089	50,161	42,950	35,456	49,450	49,450	
	Supplies	-	3,506	4,200	3,481	3,600	3,600	
	Capital	-	12,303	2,250	1,929	50,000	50,000	
	Debt Service	-	-	-	-	126,645	126,645	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	(84,807)	(365,973)	(331,814)	(331,814)	(365,610)	(365,610)	
	Other Cost	-	130,792	128,657	128,656	-	-	
		3,735	**(35,798)**	-	**(50,636)**	-	-	

FY14 Proposed Expenditures by Department

NOTES:		1		Unfunded Pension Liability				
		2		The cost were moved to Information Technology to control cost.				
		3		Cisco Call Center - FY14 Capital Purchase				
		4		FY14 Capital Improvement / repair leaky roof				
		5		Cost of Capital Lease / Purchase agreements (Wachovia Bldg.)				
		6		Pays for security cameras at CC &CHE warehouse				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Customer Care - Customer Services								
Salaries & Wages	599-4710-511.11-00	368,363	550,771	727,370	632,086	685,686	593,493	5
Overtime	599-4710-511.13-00	4,925	1,990	-	598	-	-	
Group Insurance	599-4710-512.21-00	49,480	71,006	93,132	86,856	150,209	97,366	5
Medicare	599-4710-512.23-00	5,149	7,757	9,979	9,932	10,152	10,152	
Defined Benefit	599-4710-512.24-02	134,693	208,491	365,436	281,040	40,452	40,452	
Unfunded Pension	599-4710-512.28-50	-	-	-	-	283,103	283,103	1
Compensated Absences	599-4710-512.25-00	51	14,448	-	-	-	-	
Unemployment Insurance	599-4710-512.26-00	1,919	2,399	3,397	2,675	3,218	3,218	
Worker's Compensation	599-4710-512.27-00	1,151	2,228	2,446	1,964	2,318	2,318	
Medical	599-4710-521.12-04	364	1,547	910	371	500	500	
Other Professional Fees	599-4710-521.12-09	22,056	23,326	8,300	5,002	5,000	5,000	
Technical Services	599-4710-521.13-00	26,131	5,460	-	-	-	-	
Maintenance Equipment	599-4710-522.22-01	-	-	10,915	395			
Telephone	599-4710-523.32-01	13,130	14,104	16,700	25,075	-	-	
Cellular Phones & Radios	599-4710-523.32-03	3,331	2,036	2,400	2,122	-	-	
Postage & Shipping	599-4710-523.32-05	116,495	125,472	140,000	150,100	170,000	170,000	2
Advertising	599-4710-523.33-00	445	-	-	-	-	-	
Printing & Binding	599-4710-523.34-00	162	-	-	-	-	-	
Dues & Fees	599-4710-523.36-00	600	300	450	150	150	150	
Education & Travel	599-4710-523.37-00	8,658	5,429	10,000	3,997	4,000	4,000	
Software & Maintenance	599-4710-523.38-50	-	-	20,000	12,910	12,000	12,000	3
Office Supplies	599-4710-531.11-01	2,499	6,439	5,000	4,442	4,500	4,500	
Operating Supplies	599-4710-531.11-02	-	-	12,320	8,649	8,000	8,000	
Certificates & Awards	599-4710-531.11-03	488	235	500	100	-	-	
Uniforms	599-4710-531.11-40	583	144	600	221	-	-	
Equipment	599-4710-542.20-00	-	-	-	-	2,393	2,393	4
Allocated Direct Cost to Water & Sewer	599-4710-551.23-00	(349,028)	(503,373)	(643,435)	(643,435)	(625,806)	(560,540)	
Allocated Direct Cost to Electric	599-4710-551.24-00	(344,112)	(503,373)	(643,435)	(643,435)	(625,806)	(560,540)	
Allocated Direct Cost to Solid Waste	599-4710-551.25-00	(67,533)	(55,882)	(71,493)	(71,493)	(69,534)	(62,282)	
Allocated Direct Cost to Storm Water	599-4710-551.30-00	-	(55,881)	(71,492)	(71,492)	(69,535)	(62,283)	
Claims & Damages	599-4710-578.80-00	90	-	-	18,000	9,000	9,000	2
Total Customer Care - Customer Services		**90**	**(74,927)**	**-**	**(183,170)**	**(0)**	**(0)**	
	Personal Services	565,732	859,090	1,201,760	1,015,151	1,175,138	1,030,102	
	Purchased/Contracted Services	191,371	177,674	209,675	200,122	191,650	191,650	
	Supplies	3,570	6,818	18,420	13,412	12,500	12,500	
	Capital	-	-	-	-	2,393	2,393	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	(760,673)	(1,118,509)	(1,429,855)	(1,429,855)	(1,390,681)	(1,245,645)	
	Other Cost	90	-	-	18,000	9,000	9,000	
		90	**(74,927)**	**-**	**(183,170)**	**(0)**	**(0)**	
NOTES:		1		**Unfunded Pension Liability**				
		2		**Per Customer Care Director - 4/15/13**				
		2		**Per Customer Care Director - 4/15/13**				
		3		**Mainline updates**				
		4		**Drive-thru equipment**				
		5		**Budget Personnel recalculations**				

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Customer Care - Meter Reading								
Salaries & Wages	599-4715-511.11-00	409,641	404,095	426,314	376,391	606,092	533,394	7
Overtime	599-4715-511.13-00	526	-	-	107	200	200	
Group Insurance	599-4715-512.21-00	68,121	67,844	73,186	56,182	118,107	74,362	7
Medicare	599-4715-512.23-00	5,592	5,531	5,807	5,244	8,374	8,374	
Defined Benefit	599-4715-512.24-02	158,086	153,355	228,675	179,789	36,366	36,366	
Unfunded Pension	599-4715-512.28-50	-	-	-	-	263,789	263,789	1
Compensated Absences	599-4715-512.25-00	(3,013)	7,958	-	-			
Unemployment Insurance	599-4715-512.26-00	580	1,682	1,877	1,515	2,605	2,605	
Worker's Compensation	599-4715-512.27-00	17,975	16,402	18,379	15,462	27,381	27,381	
Medical	599-4715-521.12-04	240	786	1,000	471	-	-	
Other Professional Fees	599-4715-521.12-09	85	-	1,000	-	1,000	1,000	
Technical Services	599-4715-521.13-00	18,027	9,017	-	7,411	12,000	12,000	4
Maintenance Equipment	599-4715-522.22-01	5,565	-	800	333	500	500	
Maintenance Buildings	599-4715-522.22-02	-	49,213	1,000	29	1,000	1,000	
Maintenance Vehicles	599-4715-522.22-04	11,539	3,313	1,000	62	15,000	15,000	
Rental of Equipment & Vehicle	599-4715-523.23-20	-	-	500	-	1,500	1,500	
Telephone	599-4715-523.32-01	9,961	6,874	8,000	11,573	-	-	2
Cellular Phones & Radios	599-4715-523.32-03	1,842	3,513	2,600	5,319	2,000	2,000	5
Postage & Shipping	599-4715-523.32-05	154	29	100	165	-	-	
Dues & Fees	599-4715-523.36-00	-	150	800	-	500	500	
Education & Travel	599-4715-523.37-00	8,500	154	1,000	304	1,000	1,000	
Software & Maintenance	599-4715-523.38-50	-	3,074	3,200	-	2,000	2,000	
Uniform & Towel Services	599-4715-523.40-00	10,268	11,102	12,000	9,623	16,000	16,000	
Office Supplies	599-4715-531.11-01	2,366	1,282	3,000	867	1,500	1,500	
Operating Supplies	599-4715-531.11-02	28,197	15,053	15,000	18,603	32,000	32,000	
Certificates & Awards	599-4715-531.11-03	-	15	-	-	-	-	
Gas (Natural & Propane)	599-4715-531.12-20	-	73	-	-	-	-	
Small & Safety Equipment	599-4715-531.16-00	10,196	3,863	6,000	6,471	10,000	10,000	
Meters	599-4715-541.15-02	-		-	-	127,500	127,500	2
Equipment	599-4715-542.20-00	-	-	-	-	29,864	29,864	3
Machinery	599-4715-542.21-00	-	-	-	10,070	-	-	
Vehicles	599-4715-542.22-00	-	16,097	-	-	-	-	
Allocated Direct Cost to Water & Sewer	599-4715-551.23-00	(352,938)	(429,481)	(366,182)	(366,182)	(609,054)	(556,655)	
Allocated Direct Cost to Electric	599-4715-551.24-00	(334,430)	(429,481)	(366,182)	(366,182)	(609,054)	(556,655)	
Allocated Direct Cost to Solid Waste	599-4715-551.25-00	(77,169)	(47,505)	(40,687)	(40,687)	(67,673)	(61,851)	
Allocated Direct Cost to Storm Water	599-4715-551.30-00	-	(47,505)	(40,687)	(40,687)	(67,672)	(61,849)	
Claims & Damages	599-4715-578.80-00	837	309	2,500	747	37,175	37,175	6
Total Customer Care - Meter Reading		**747**	**(173,188)**	-	**(107,000)**	-	-	
	Personal Services	657,507	656,867	754,238	634,690	1,062,914	946,471	
	Purchased/Contracted Services	66,182	87,225	33,000	35,290	52,500	52,500	
	Supplies	40,759	20,286	24,000	25,941	43,500	43,500	
	Capital	-	16,097	-	10,070	157,364	157,364	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	(764,537)	(953,972)	(813,738)	(813,738)	(1,353,453)	(1,237,010)	
	Other Cost	837	309	2,500	747	37,175	37,175	
		747	**(173,188)**	-	**(107,000)**	-	-	

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Customer Care - Cashiers								
Salaries & Wages	599-4720-511.11-00	192,773	198,234	95,654	147,022	-	-	3
Overtime	599-4720-511.13-00	9,612	2,418	-	349	-	-	
Group Insurance	599-4720-512.21-00	26,314	28,211	9,178	19,363	-	-	
Medicare	599-4720-512.23-00	2,859	2,805	1,315	2,081	-	-	
Defined Benefit	599-4720-512.24-02	70,222	75,645	51,309	69,954	-	-	
Compensated Absences	599-4720-512.25-00	(1,861)	6,341	-	-	-	-	
Unemployment Insurance	599-4720-512.26-00	305	895	449	636	341	-	
Worker's Compensation	599-4720-512.27-00	601	736	323	457	175	-	
Medical	599-4720-521.12-04	331	207	200	-	200	200	
Other Professional Fees	599-4720-521.12-09	-	1,505	4,000	2,752	3,795	4,311	2
Maintenance Equipment	599-4720-522.22-01	20,570	4,481	-	-	-	-	
Telephone	599-4720-523.32-01	6,270	8,730	11,700	17,359	-	-	1
Cellular Phones & Radios	599-4720-523.32-03	269	1,237	800	787	-	-	1
Postage & Shipping	599-4720-523.32-05	-	-	1,000	-	-	-	
Printing & Binding	599-4720-523.34-00	-	-	200	150	150	150	
Travel (Local)	599-4720-523.35-00	214	-	200	7	-	-	
Dues & Fees	599-4720-523.36-00	-	450	300	150	150	150	
Education & Travel	599-4720-523.37-00	4,892	1,365	1,000	-	1,255	1,255	
Office Supplies	599-4720-531.11-01	2,293	2,346	1,250	829	1,000	1,000	
Operating Supplies	599-4720-531.11-02	2,699	3,447	-	-	5,000	5,000	
Uniforms	599-4720-531.11-40	300	622	100	-	100	100	
Other Supplies	599-4720-531.17-00	-	-	-	-	-	-	
Furniture & Fixtures	599-4720-542.23-00	-	-	300	-	300	300	
Computers & Hardware	599-4720-542.24-00	-	-	3,000	-	-	-	
Allocated Direct Cost to Water & Sewer	599-4720-551.23-00	(152,558)	(242,296)	(82,025)	(82,025)	(5,610)	(5,610)	
Allocated Direct Cost to Electric	599-4720-551.24-00	(156,226)	(242,297)	(82,025)	(82,025)	(5,610)	(5,610)	
Allocated Direct Cost to Solid Waste	599-4720-551.25-00	(34,455)	(26,901)	(9,114)	(9,114)	(623)	(623)	
Allocated Direct Cost to Storm Water	599-4720-551.30-00	-	(26,901)	(9,114)	(9,114)	(623)	(623)	
Total Customer Care - Cashiers		**(4,576)**	**(198,720)**	**-**	**79,618**	-	-	
	Personal Services	300,826	315,285	158,228	239,862	516	-	
	Purchased/Contracted Services	32,545	17,975	19,400	21,205	5,550	6,066	
	Supplies	5,292	6,415	1,350	829	6,100	6,100	
	Capital	-	-	3,300	-	300	300	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	(343,239)	(538,395)	(182,278)	(182,278)	(12,466)	(12,466)	
	Other Cost	-	-	-	-	-	-	
		(4,576)	**(198,720)**	**-**	**79,618**	-	-	
Total Customer Care		**(3)**	**29,721**	**-**	**94,515**	**(0)**	**(0)**	

NOTES:		
1	The cost were moved to Information Technology to control cost.	
2	Penn Credit	
3	Collection Manager moved to Accounting department.	

FY14 Proposed Expenditures by Department

NOTES:								
		1		Unfunded Pension Liability				
		2		Moved from W&S/Electric				
		3		Itron meters - FY14 Capital Purchase				
		4		Itron software Purchase				
		5		Radios only - 6/6/13				
		6		Per Customer Care Director - 4/15/13				
		7		Budget Personnel recalculations				
								Page 62

FY14 Proposed Expenditures by Department

	Personal Services	1,566,518	1,964,655	2,267,983	2,001,359	2,374,483	2,112,488	
	Purchased/Contracted Services	336,187	333,035	305,025	292,073	299,150	299,666	
	Supplies	49,621	37,025	47,970	43,663	65,700	65,700	
	Capital	-	28,400	5,550	11,999	210,057	210,057	
	Debt Service	-	-	-	-	126,645	126,645	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	(1,953,256)	(2,976,849)	(2,757,685)	(2,757,685)	(3,122,210)	(3,170,731)	
	Other Cost	927	643,455	131,157	503,106	46,175	356,175	
		(3)	**29,721**	**-**	**94,515**	**(0)**	**(0)**	
								Page 63

FY14 Proposed Expenditures by Department

Division	Account	FY11 Actuals	FY12 Actuals	FY 13 Adopted	FY13 Actuals (Unaudited)	FY 14 Proposed (Oct)	FY 14 Adopted	Notes
Information Technology								
Salaries & Wages	610-1535-511.11-00	-	-	-	-	151,753	151,753	
Group Insurance	610-1535-512.21-00	-	-	-	-	22,395	22,395	2
Medicare	610-1535-512.23-00	-	-	-	-	2,160	2,160	
Defined Benefit	610-1535-512.24-02	-	-	-	-	9,105	9,105	
Unfunded Pension	610-1535-512.28-50	-	-	-	-	62,314	62,314	1
Unemployment Insurance	610-1535-512.26-00	-	-	-	-	724	724	
Worker's Compensation	610-1535-512.27-00	-	-	-	-	8,830	8,830	
Medical	610-1535-521.12-04	-	-	-	-	100	100	
Technical Services	610-1535-521.13-00	-	-	-	-	161,000	161,000	
Telephone	610-1535-523.32-01	-	-	-	-	525,000	525,000	
Cellular Phones & Radios	610-1535-523.32-03	-	-	-	-	240,000	240,000	
Software & Maintenance	610-1535-523.38-50	-	-	-	-	335,000	335,000	
Operating Supplies	610-1535-531.11-02	-	-	-	-	2,000	2,000	
Computers & Hardware	610-1535-542.24-00	-	-	-	-	200,000	200,000	
Claims & Damages	610-1535-578.80-00	-	-	-	-	2,000	2,000	
Allocated Direct Cost to Water & Sewer	610-1535-551.23-00	-	-	-	-	(465,043)	(465,043)	
Allocated Direct Cost to Electric	610-1535-551.24-00	-	-	-	-	(585,610)	(585,610)	
Allocated Direct Cost to Solid Waste	610-1535-551.25-00	-	-	-	-	(51,671)	(51,671)	
Allocated Indirect Cost from General Fund	610-1535-551.29-00	-	-	-	-	(516,714)	(516,714)	
Allocated Direct Cost to Storm Water	610-1535-551.30-00	-	-	-	-	(51,671)	(51,671)	
Allocated Direct Cost to E-911	610-1535-551.31-00	-	-	-	-	(51,672)	(51,672)	
Total Information Technology		-	-	-	-	-	-	
	Personal Services	-	-	-	-	257,281	257,281	
	Purchased/Contracted Services	-	-	-	-	1,261,100	1,261,100	
	Supplies	-	-	-	-	2,000	2,000	
	Capital	-	-	-	-	200,000	200,000	
	Debt Service	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	-	
	Indirect Costs	-	-	-	-	(1,722,381)	(1,722,381)	
	Other Cost	-	-	-	-	2,000	2,000	
		-	-	-	-	-	-	
NOTES:		1		**Unfunded Pension Liability**				
		2		**All expenses moved from GF**				
Total Budget		**103,118,127**	**113,006,905**	**117,539,824**	**111,162,281**	**119,827,464**	**125,153,249**	

The city of
EAST POINT
Georgia

FY 2014
Adopted Grants

Grantor Agency and Grant Description	Grantor Award Amount	Grantor Fiscal Year Funding Schedule	City of East Point Matching Amount	City EP Fiscal Year Funding Schedule
U.S. Department of Transportation - Federal Highway Administration - ARC Road Sign Replacement Program Sign maintenance program to meet new specifications on Uniform traffic Control Devices. Program will replace most regulatory, warning, and guide signs within the City of East Point.	**600,000**	FY 2014 **240,000** FY 2015 **240,000**	**120,000**	FY 2014 **60,000** FY 2015 **60,000**
U.S. Department of Transportation - Federal Highway Administration: ARC Cleveland, Sylvan, Virginia, Norman Berry Resurfacing Program This project will provide milling & resurfacing maintenance on arterial and collector routes that pass through the City of East Point.	**2,400,000**	FY 2014 **768,000** FY 2015 **1,152,000**	**480,000**	FY 2014 **192,000** FY 2015 **288,000**
U.S. Department of Transportation - Federal Highway Administration - ARC East Point / Marta Multi-Modal Improvements This project will provide improvements along East Point St. from W Clevland to Washington Rd and W Cleveland to Main St; Dorsey and Church St included.	**4,812,521**	FY 2014 **512,940** FY 2015 **275,000** FY 2016 **170,980** FY 2017 **2,891,097**	**962,504**	FY 2014 **102,588** FY 2015 **55,000** FY 2016 **34,196** FY 2017 **770,720**
U.S. Enviromental Protection Agency - Surface Water & Construction Grant Congressionally mandated earmark to the City of East Point for water improvements in Center Park	**485,000**	FY 2014 **266,750**	**218,250**	FY 2014 218,250
U.S. Department of Transportation - Federal Highway Administration - Main st. Scenic Recreational Trail Grant Instalation of a recreational trail at Sykes Park.	**100,000**	FY 2014 **80,000**	**20,000**	FY 2014 **20,000**
U.S. Department of Transportation - Federal Highway Administration - Main st. Scenic Bi-way Cooridor Phase I Transportation improvements on Main St.	**300,000**	FY 2014 **270,000**	**30,000**	FY 2014 **30,000**
U.S. Department of Transportation - Federal Highway Administration - Main st. Scenic Bi-way Cooridor Phase II Transportation improvements on Main St.	**2,000,000**	FY 2014 **1,600,000**	**400,000**	FY 2014 **400,000**

Grantor Agency and Grant Description	Grantor Award Amount	Grantor Fiscal Year Funding Schedule	City of East Point Matching Amount	City EP Fiscal Year Funding Schedule
U.S. Department of Housing & Urban Development Community Development Block Grant Park improvements to Summner Park (changed from Connally Nature Park)	**60,656**	FY 2014 **60,656**	-	FY 2014 **0**
U.S. Department of Transportation - Federal Highway Administration Plantation - North Main Street	**346,297**	FY 2014 **266,382**	**79,915**	FY 2014 **79,915**
U.S. Department of Transportation - Federal Highway Administration Plantation - North Main Street	**346,527**	FY 2014 **266,559**	**79,968**	FY 2014 **79,968**
Total Grant Awards	**11,451,001**			
Total Grantor Amount		**9,060,364**		
Totoal City of East Point Matching Amount			**2,390,637**	
Fiscal Year Obligations				
FY 2014		**4,331,287**		**1,182,721**
FY 2015		**1,667,000**		**403,000**
FY 2016		**170,980**		**34,196**
FY 2017		**2,891,097**		**770,720**
		9,060,364	-	**2,390,637**

Note: Funding Source - The recommendation for matching grants is to have Council approve a draw down from the MCT account.

FY14 GENERAL GRANTS

SPECIAL REVENUE FUND DESCRIPTION	GRANT AGENCY	GRANT #	AWARD	MATCH %	MATCH AMOUNT	AWARD DATE	PERFORMANCE PERIOD
COPS Technology Grant #2	DOJ	2008CKWX0788	52,000	0%	-	October 20, 2008	September 25, 2013
Bulletproof Vest Partnership	DOJ	East Point City, GA	42,312	50%	21,156	October 1, 2010	September 17, 2014
Edward Byrne Memorial 10	DOJ	2010-DJ-BX-1544	21,765	0%	-	October 1, 2010	September 30, 2013
Edward Byrne Memorial 11	DOJ	2011-DJ-BX-3461	48,656	10%	4,423	October 1, 2011	September 30, 2015
Edward Byrne Memorial 12	DOJ	2012-DJ-BX-1129	25,707	0%	-	October 1, 2012	September 30, 2016
Edward Byrne Memorial 13	DOJ	TBD	34,361	0%	-	June 19, 2013	September 30, 2017
Target Grant - National Night Out	Target	East Point City, GA	2,000	0%	-	June 19, 2013	June 30, 2014
Target Grant - Red Ribbon	Target	East Point City, GA	1,000	0%	-	June 19, 2013	June 30, 2014
		TOTAL	**227,801**		**25,579**		

Funding Sournce for Matching funds - Police Confiscated Assets account

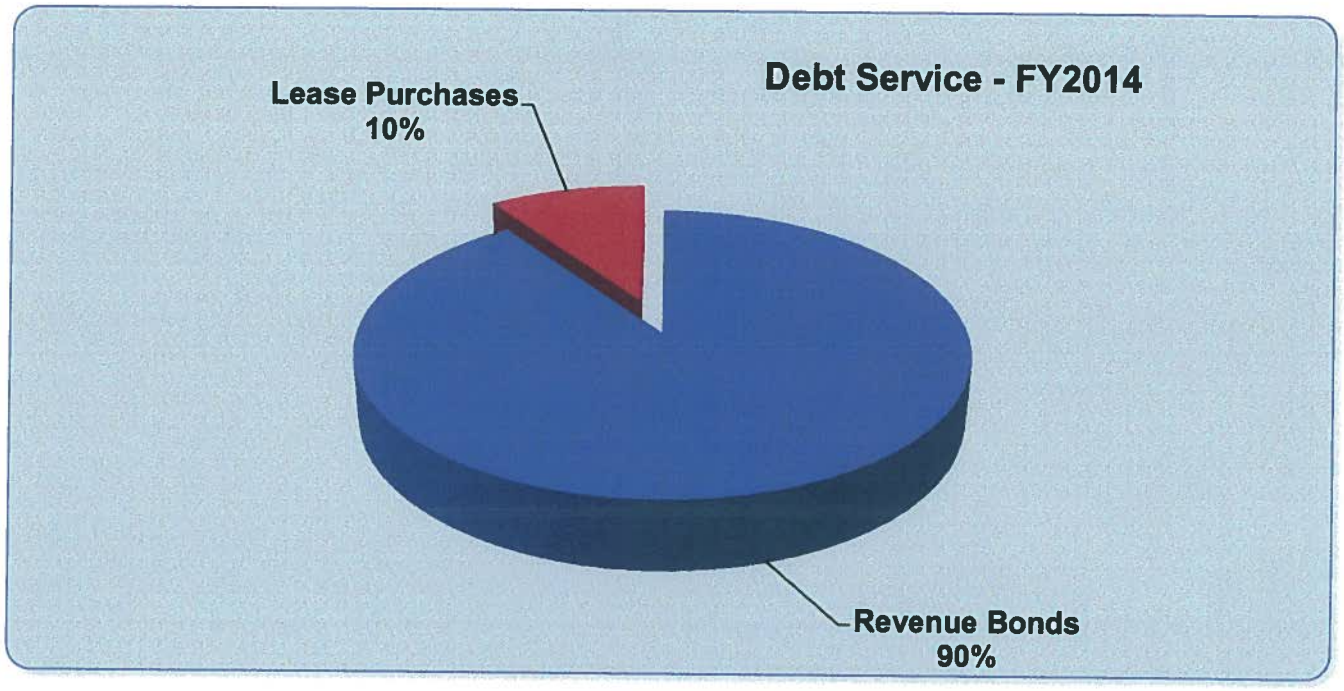


The city of
EAST POINT
Georgia

FY 2014
Debt Service

Summary		FY2014
Revenue Bonds	$	7,222,190
Lease Purchases	$	783,362
Total FY14 Debt Service	**$**	**8,005,552**

Debt Service Expenditures by Type		FY2014	Department	Maturity Date	Note
2006 Bond	$	2,535,396	Water & Sewer	2035	1
2006 Bond	$	801,000	Storm Water	2035	1
2007 Refund Bond	$	3,759,150	Water & Sewer	2020	2
BIDA	$	126,644	Customer Care	2025	3



Notes:

1 -2007 Refund Bond was to help get a better interest rate on the 2000 Revenue Bond for the purpose of financing the cost of making certain additions, extensions, and improvements to such water and sewer system.

2 - Improvements to the City's water, sanitary sewer and storm water systems in order to keep pace with the City's economic development growth and meet regulatory and public demands for reliable and safe drinking water and to provide sanitary sewer and storm water improvements to serve the citizens and businesses in the City.

3 - To purchase the Wachovia Bank Building.

The city of
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FY14 Adopted General Fund Capital Projects

General Fund Capital Requests

Priority	General Fund Maintenance Capital	FY14 Proposed by Departments	FY14 CMO Proposed	FY14 Council Proposed	FY14 Adopted
	Upgrade/New System (SunGuard) - IT	$ 200,000	$ 200,000	$ -	$ -
	50 Worst Properties	$ 125,000	$ 62,000	$ -	$ -
	4 Blades Servers - IT	$ 40,000	$ 40,000	$ -	$ -
	Electronic Bills Online - IT	$ 60,000	$ 60,000	$ -	$ -
	Door System - IT	$ 50,000	$ 50,000	$ -	$ -
Administration Total		**$ 475,000**	**$ 412,000**	**$ -**	**$ -**
	Vehicles (7)	$ 74,600	$ -	$ -	$ -
	Rescue Ambulances (2)	$ 140,000	$ -	$ -	$ -
	Turnout Gear (72)	$ 25,920	$ -	$ -	$ -
Fire Total		**$ 240,520**	**$ -**	**$ -**	**$ -**
	Sealing & Paining of LEC parking lots	$ 19,000	$ -	$ -	$ -
	Vehicles (18)	$ 708,120	$ -	$ -	$ -
	LEC Conference Room	$ 5,500	$ -	$ -	$ -
	LEC Classroom	$ 7,300	$ -	$ -	$ -
Police Total		**$ 739,920**	**$ -**	**$ -**	**$ -**
	Supplemental 2"-4" Waterline Resurfacing	$ 156,273	$ 156,273	$ 156,273	$ 100,000
	Sidewalk Installation - Headland Dr (from Delowe to McAlpine)	$ 335,000	$ -	$ 335,000	$ 96,727
	Sidewalk Installation - Headland Dr (from 166 to Wash Rd)	$ 355,000	$ -	$ 355,000	$ 97,000
	Resurfacing	$ 500,000	$ -	$ 500,000	$ 400,000
	Full Depth Replacement - Centre Parkway	$ 200,000	$ -	$ 200,000	$ 56,273
	New Road Construction (Ben Hill Ave - Gravel Rd)	$ 100,000	$ 100,000	$ 100,000	$ 100,000
	New Road Construction (Young Dr - Gravel Rd)	$ 100,000	$ 100,000	$ 100,000	$ 100,000
	Resurfacting - Sylvan Road	$ 230,000	$ -	$ 230,000	$ -
	Citywide Roadway Restriping	$ 50,000	$ -	$ 50,000	$ 50,000
Transportation Total		**$ 2,026,273**	**$ 356,273**	**$ 2,026,273**	**$ 1,000,000**
	Resurface two parking lots @ JDM	$ 60,000	$ -	$ -	$ -
	Resurface parking lots @ Park Maintenance Facility	$ 25,000	$ -	$ -	$ -
	Resurface parking lots @ Sumner Park	$ 20,000	$ -	$ -	$ -
	Replace/Install water fountains (4)	$ 14,000	$ -	$ -	$ -
	Jefferson Park Recreation Center maintenance & repairs	$ 7,500	$ -	$ -	$ -
	Science/Education Center	$ 350,000	$ -	$ -	$ -
	2 Restrooms @ Sumner and Sykes Parks	$ 180,000	$ -	$ -	$ -
	Drainage & Erosion @ River Park	$ 145,000	$ -	$ -	$ -
	Installation of Picnic Shelters (2)	$ 45,000	$ -	$ -	$ -
	Blower	$ 7,000	$ -	$ -	$ -
Parks and Recreation Total		**$ 853,500**	**$ -**	**$ -**	**$ -**
General Fund Maintenance Total		**$ 4,335,213**	**$ 768,273**	**$ 2,026,273**	**$ 1,000,000**

Priority	General Fund One-Time Capital	FY14 Proposed by Departments	FY14 CMO Proposed	FY14 Council Proposed	FY14 Adopted
	Vehicle - Planning & Zoning	$ 10,000	$ -	$ -	$ -
	Audio Video Equipment Upgrades - Communications	$ 7,000	$ 7,000	$ -	$ -
	Feasibility Study - Public Works (Administration)	$ 50,000	$ -	$ -	$ -
	Vehicle - Tax	$ 7,000	$ -	$ -	$ -
	Multimedia Server - Communications	$ 15,000	$ 15,000	$ -	$ -
	Editing Work Station - Communications	$ 5,000	$ 3,000	$ -	$ -
	Court Repairs	$ 65,000	$ 65,000	$ -	$ -
	IT - Infrastructure Upgrades(See attachment)	$ -	$ -	$ -	$ 500,000
Administration Total		**$ 159,000**	**$ 90,000**	**$ -**	**$ 500,000**
	Leads Online	$ 10,000	$ -		
Police Total		**$ 10,000**	**$ -**	**$ -**	**$ -**
General Fund One-Time Capital Total		**$ 169,000**	**$ 90,000**	**$ -**	**$ 500,000**
350 Capital Projects Fund Total		**$ 4,504,213**	**$ 858,273**	**$ 2,026,273**	**$ 1,500,000**

IT Captial Projects

Upgrade Storage Area Network	
(EMC VNX 5200 series) 3-year HW/SW support (included)	45,133
Upgrade Email Archiving System	
(Barracuda Email Archiver) 3-year HW/SW support (included)	18,477
AT&T Network Re-Design Installation & FIPS Compliance	10,000
Washington Rd Police Precinct Site	
Equipment, Installation and Configuration	5,839
Bobby Brown Rd W/S Site	
Equipment, Installation and Configuration	5,839
IBM AS400/ iSeries hardware upgrade and maintenance (SPS VARS)	37,613
SunGard (HTE/OneSolution/NaviLine) software maintenance	192,000
SunGard (OSSI/CAD) software maintenance	123,000
Total	**437,900**

The FY14 Transportation Budget Reductions

- Supplemental 2"-4" Water Line Resurfacing..... $200,000 > $ 100,000
  (Water repair projects will continue into FY15 budget year)

- Sidewalk Installation – Headland Drive (from Delowe to McAlphine)... $335,000 > $ 96,727
  (One side of roadway site plan design)

- Sidewalk Installation – Headland Drive (from 166 to Washington Rd)... $355,000 > $ 97,000
  (One side of roadway site plan design)

- Resurfacing ..... $500,000 > $ 400,000
  (approved contract for Plantation Drive and S. Martin St)

- Full Depth Replacement- Centre Pkwy ..... $200,000 > $ 56,273
  (Construction placed on hold until FY15 budget; engineering and site plan design will continue)

- New Road Construction (Ben Hill Ave- Gravel) ..... $ 100,000
  (Construction cost FY14 budget, no change)

- New Road Construction (Young Dr- Gravel) $100,000
  (Construction cost FY14 budget, no change)

- Resurfacing – Sylvan Rd ..... $230,000 > not funded
  (Walmart project in process, Sylvan Rd placed on hold until FY15 budget)

- City Wide Restriping $50,000
  (No change)

Note: Based on the recommendation of the Public Works Director, the Roadway Resurfacing and Sidewalk project budget will be reduced with consideration of the time limitation remaining in the FY13 budget year. The remaining funds have been allocated for the City's matching grants totaling $1,182,721.

The city of
EAST POINT
Georgia

Addendums

RESPONSES TO MAYOR AND CITY COUNCIL 2014 BUDGET QUESTIONS

CATEGORY: PROPERTY TAXES

Question 1 (CM Martin) - Can we go back to allowing Fulton County to collect the City's taxes and if so how does this work?

Responses to Question 1 Per Property Tax Division

Yes, if agreed upon by the Fulton County Tax Commissioner and a vote of Council. A Cost Benefit Analysis will be conducted. There will be further discussion on this matter during the FY15 Budget process.

Question 2 (CM Martin) – 1) Who owes what to the city of East Point and 2) how are we being aggressive in collecting these fees? This is in terms of property taxes? 3) How much money is owed to the City in property taxes?

Responses to Question 2 Per Property Tax Division

1. **We are not sure of this question.**

2. **Aggressive Tax collection includes such actions as:**
   a. **Tax Sales and liens would be considered**
   b. **Assigning collection personnel and designating equipment for collections.**
   c. **Assuring that Cost are covered by collection amounts.**
3. **Current collection activities include:**
   a. **Making telephone calls and mail out tax bills.**
   b. **Going online to different search locators to find property owners when mail is returned**
   c. **Filing liens against delinquent properties.**
4. **Current Real Property delinquencies are $2,126,482**
5. **Current Personal Property delinquencies are $202,223.**

Question 3 (CM Rhodes) - Page 17 (Expenditures) – Property Tax Division: there is an increase from 6K to 10K. Foot note 3 states this increase is due to a second mailing because of the property tax increase. If the budget is at 15 mils, there is not increase and therefore no need for a second mailing. Should this be reduced by 4K?

Response to Question 3 Per Property Tax Division

1. **We have to send out a second notice to delinquent homeowners of intent to file FIFA Liens on their properties.**
2. **Additional funds will be necessary to send out Storm Water Bills to individuals over 70 years old who do not pay Real Property Tax.**

Question 4 (CM Rhodes) - Resolution – Section two. I will not support the removal of those over 70. Can you please provide me with the total not collected last year from those over 70?

Response to Question 4 Per Property Tax Division

The cost not collected is $211,466.04

CATEGORY: LEGAL

Question 5 (CM Rhodes) - Resolution – Section Two. Corliss Lawson has stated on several occasions, this provision does not need to go to the General Assembly but can be adopted by Home rule. Which of you are correct?

Response to Question 5 Per City Attorney Lawson

1. **The issue was researched and there is no reported decision in which the issue has been litigated. There is, however, a reported unofficial attorney general's opinion stating that it can be changed under home rule without going before the general assembly as there is no general law under OCGA or the Georgia Constitution prohibiting the removal of the cap. Moreover it is questionable as to whether such caps are constitutional where, as here, the Charter states that city council is charged with setting the millage rate at a level to ensure sufficient revenue to cover operating expenses and is to be set in connection with the budget adoption. Legal's construction was confirmed by three outside attorneys. The problem with the cap at any number is that it is wholly meaningless without knowing the current value of a mil as it is a fluid number based on current economic conditions. Since the largest component of the general fund is tax revenues, these caps cripple municipalities from being able to set the millage rate at a sufficient level to cover operating expenses and city council does not learn of its need for the additional revenue until budget is presented by City Manager. With respect to the question of who is correct, no one can say because it has not been litigated.**

Question 6 (CM Slaughter-Gibbons) - Please look at reducing the cost of Legal outside counsel. She believes that funding for Legal outsourcing should be heavily decreased, with the exception of Hawkins Parnell and Holland & Knight (for TAD). Please review the FY2010 Legal budget for comparison.

Response to Question 6 Per City Attorney

All Legal costs, inside and outside, will be reviewed thoroughly.

CATEGORY: FIRE

Question 7 (CM Martin) - I would like the numbers on outsourcing 50 Worst properties after all this did start with the Fire Department how does out sourcing look for this? What is the total cost of outsourcing vs. in house?

Response to Question 7 Per Fire Department

1. **Currently City Staff are securing unsafe houses by boarding up and attaching a lien to the property. In cases where continual breaches occur, we seek an order to demolish through the City Solicitor;**

2. **Listed below are the average costs to board up or demolish vacant homes to support the 50 Worst Properties Program:**

COST: Based on staff hours, equipment, supplies, and abatement requirements.

Completed By:	Boarding	Demolition
City of East Point	$500	$5,000
OUTSOURCED	$800	$9,500

Response to Question 7 Per City Manager

The number is listed as "50"; however, staff will revisit this subject "as an economic development project", and present a plan in the near future.

CATEGORY: POLICE

Question 8 (CM Gothard) - How can we increase police road blocks and forecast amount to be collected? Court system would see an infusion of cash and crime would be reduced.

Response to Question 8 Per Police Department

1. **Road blocks are conducted for traffic safety and crime repression, only/**
2. **A comprehensive plan to improve Police Department performance, collections, and reduce crime is being prepared.**

CATEGORY: HUMAN RESOURCES

Question 9 (CM Martin) - How can we immediately move forward with the 457 plan?

Response to Question 9

1. **A 457 plan is a voluntary off to top management;**
2. **Costs of all plans and their effects of the City Budget are part of the review process.**

Question 10 (CM Martin) - Offer no pension for new employees (this includes incoming City Council) but a 401K or 457 plan what would these numbers look like and how much cost savings is this to the City?

Response to Question 101 Per HR

Employee Benefits are a part of a more detailed investigation

Question 11 (CM Rhodes) - Please provide me with a list of reductions in staff (decreases in salary & wages) for each department by title that is not included in the list of 15 Council removed on March 18th from the 2013 budget.

Response to Question 11 Per HR -

1. **Attachment A shows the current list of unfilled vacant positions and related costs;**
2. **This list will be confirmed and verified by the Management Team;**
3. **Further recommendations may be forth-coming.**

Question 12 (CM Rhodes) - How many employees did East Point have in 2013 as compared to the staffing level you propose of 533 in 2014?

Response to Question 12 Per HR

The number of employees in 2013 was 543

Question 13 (CM Rhodes) - How many and what positions have you recommended for removal from the Public Safety Department?

Response to Question 13 Per City Manager

The safety and security of citizens, businesses, employees, and visitors to our City is critical. The decision to add or decrease will be a part of the aforementioned.

CATEGORY: CITY MANAGER

Question 14 (CM Martin) - The City should start looking into mutual contracts for example all of the police, fire, water/sewer, and other communication devices contracts should be with one vendor. What do these numbers look like?

Response to Question 14 Per City Manager

1. **Mutual Aid Agreements have been in place in several areas for many years;**
2. **All City Agreements will be reviewed and presented in a report to the City Council.**

Question 15 (CM Rhodes) - On page I of your letter to Council, in paragraph 4 in the last sentence "Furthermore, a copy of BOTH the Revised Budget….." what is BOTH referring to?

Response to Question 15 Per City Manager

The word "both" is written in error and is removed in the edited letter.

Question 16 (CM Rhodes) - Resolution – Section three. This only authorizes you to proceed with an RFP, correct? The contract must come back to Council for authorization.

Response to Question 16 Per City Manager

This is correct.

Question 17 (CM Rhodes) - Resolution - Section one. This only requests you to prepare these policies. Each policy will come to Council for adoption, correct?

Response to Question 17 Per City Manager

This is correct.

Question 18 (CM Rhodes) - Annual Operating Budget and Capital Improvement Plan Policy , Recommendation, second paragraph– Do you have an objection to including language that would direct this budget recommendation be placed on the city web page at the same time it is presented to Council and to have a summary of the budget recommendation placed on the City TV station?

Response to Question 18 Per City Manager and Finance Director

Yes, we understand that a copy of the proposed Revised Budget has traditionally been placed on the City's website in conjunction with the Budget Packet being presented to the City Clerk. We have no intention of breaking that tradition.

Question 19 (CM Rhodes) - Annual Operating Budget and Capital Improvement Plan Policy – Amendments, what does the following mean? The budget shall be adopted at the fund/department level.

Response to Question 19 Per Finance Director

1. **The Annual Adopted and subsequent Amended Budgets will be presented by Fund and at least Department level. Example: The COEP Budget will be presented by General Fund; Water & Sewer Fund, Electrical Fund; Sanitation Fund and Other Funds.**
2. **The detail in each Fund will at least be provided at the Department level.**

Question 20 (CM Rhodes) - Annual Operating Budget and Capital Improvement Plan Policy – Interim Reporting…. Second paragraph. Periodic financial reports will be prepared…..By whom? Is this intended to be our finance department or an outside source?

Response to Question 20 Per City Manager

1. **All Financial Reports will be under the direction of the Finance Director;**
2. **All in conjunction with City Manager review and involvement.**

Question 21 (CM Rhodes) - Annual Operating Budget and Capital Improvement Plan Policy – Interim Reporting….. Second paragraph. Reports will be presented to Council quarterly and preferably on a monthly basis. We should exclude ambiguity by deciding on one or the other. Quarterly or monthly? Also, is this reporting to be at a work session via verbal presentation or simply a written report provided to Council?

Response to Question 21 Per City Manager

1. **Reports will be presented monthly;**
2. **Report schedules will be prepared**
3. **Monthly "Management/Mayor/Council" Financial Reports will be completed by Finance Department that Tracks Budget VS. Actual for Expenditures by Fund-Department and from Revenue by Fund**

Question 22 (CM Rhodes) - Annual Operating Budget and Capital Improvement Plan Policy – Budget transfers. Please confirm the $5,000.00 is per our present City Ordinance.

Response to Question 22

1. **We will research the Charter to determine appropriate budget transfer amounts.**
2. **The Major Vehicle for Budget Transfers will be included in the Budget Amendment Process.**
3. **Best Management Practices call for an Adopted Budget to be Amended at least twice Yearly to account for changes in Revenue Projections and extraordinary or Revised Expenditures based on project modifications.**

Question 23 (CM Rhodes) - Fund Balance and Stabilization Reserve Policy – Assigned. Is the intent in this statement to provide Council will pass a resolution each time a fund balance needs to be reassigned? If so, the statement or his/her designee is not necessary as the resolution offers the authority. If it is not your intent to seek a resolution each time a fund balance needs to be assigned but rather give authority to the City Manager to make this decision, there should be a limit that will require council resolution and the designee should be more restrictive.

Response to Question 23

1. **It is the Intent for the Council to Adopt a Reserve percentage that is based on the Budget amount. Example: For the General Fund, if there is a 10% Reserve Policy and the General Fund Budget is $35 million then the Reserve would be $3.5 Million.**
2. **The Reserve Policy is for Fiscal Stability and Reserve for uncertainty.**

Question 24 (CM Rhodes) - Is the Fund Balance and Stabilization Reserve Policy intended to have 2 months of reserves and 2 months of unrestricted funds?

Response to Question 24 Per Finance Director

1. **Same as presented, above, in Response 23.**

Question 25 (CM Rhodes) - Long Term Debt Financing Policy – Recommendation, third bullet – is there a definition somewhere for "basic services".

Response to Question 25 Per Finance Director

1. **Will research and respond.**

Question 26 (CM Rhodes) - Long Term Debt Financing Policy – Recommendation, fourth bullet – what is "overlapping government entities"?

Response to Question 26

1. **Will research and respond**

Question 27 (CM Rhodes) - Long Term Debt Financing Policy – Recommendation, bullet 11 – why 10%?

Response to Question 27 Per Finance Director

1. **10% is an industry standard used as "best practice."**

Question 28 (CM Rhodes) - Accounting, Audits and Financial Reporting Policy – When we receive the audit and there are issues as stated by the auditor opinion or issues as stated by the state auditor , there should be a report within 60 days from the City Manager to address each opinion or issue. If the City Manager disagrees with the opinion of issue stated, the report should explain the disagreement. If the opinion of issue is agreed by the City Manager, a plan of action should be included in the report.

Response to Question 28. Per City Manager

The City Manager will assure that a Corrective Action Plan is prepared and respond within the designated time frame.

Question 29 (CM Rhodes) - What positions are included in the City Manager salaries & wages?

Response to Question 29 Per City Manager

1. **The City Manager and Executive Assistant are included.**
2. **The Communications Coordinator is in a separate division but still a part of the City Manager Department.**

Question 30 (CM Langford) - Will a new organization chart be presented?

Response to Question 30 Per City Manager

1. **Yes, but not until the personnel analysis study has been completed.**
2. **This is slated to be finished and a recommendation will be submitted with the FY15 Budget.**

Question 31 (CM Langford)- Who gave direction to draft legislation for the 1) removal of 15 ml cap, and 2) removal of elimination of 70 years and above millage exemption? Will a vote of council be taken during the special called meeting to move this forward?

Response to Question 31 Per City Manager

1. **Recommendation for both items to be reviewed during the FY15 Budget process are presented by the Management Company.**
2. **City Council vote will be required.**

CATEGORY: INTERNAL AUDIT

Question 32 (CM Langford)- What was the rationale for moving the Internal Audit position back to Accounting since it reports to the council? Should it stand on its own?

Response to Question 32 Per Internal Auditor

1. **On August 5, 2013, a motion was made to have the Acting City Attorney draft the legislation report for the Home Rule change for the Internal Auditor to report to Council.**

2. **It is our recommendation that a full personnel analysis be conducted during the FY15 budget process. This study will determine what the needs of each department are.**

Question 33 (CM Martin) - What is our system of checks and balances for alcohol sales in East point? Business owners did come before Council and complained about paying the alcohol increase, however how do we know how much they sell in alcohol? For example The U-bar on Camp creek stays open well past 3:00 a.m. not to mention the closed location of Central Station (the business owner made it appear as though the fee was chump change) the parking lot is always full? What system of checks and balances do we have in place and how can we start this immediately?

Responses to Question 33 Per Internal Auditor

1. **In June 2013, Internal Audit performed a review on businesses that engaged in whole sale alcohol and alcoholic mixed drink sales within the City.**

2. **The major finding from the audit is that those businesses:**

    a. **Engage in mixed drinks report only their gross sales for the month/period;**

    b. **Pay the applicable tax based on the gross sale amount being reported, without any additional supporting or verifiable documentation to support the gross sale amount being reported.**

3. **Internal Audit recommendations/suggestions will be discussed, investigations completed, proposals will be ready for FY 15 Budget considerations.**

CATEGORY: CUSTOMER CARE

Question 34 (CM Martin) - Who owes what to the city of East Point and how are we being aggressive in collecting these fees? This is in terms of electric utilities? How much money is owed to the City in electrical costs?

Responses to Question 34 Per Finance Director (?)

1. **Three hundred ninety-three (393) customers on the cut-off listing with a total delinquent amount of $372,941.81 owed to the City.**
2. **Three thousand two hundred fifty-six (3,256) customers in collection with a total of $1,555,183.80 owed to the City.**
3. **There are eighty-eight (88) customers paying off debt from the old budget billing system in the amount of $19,777.24. IT Department is obtaining a query on recurring charges of outstanding debt.**
4. **At this time, a total of $1,947,902.85 is outstanding to the City of East Point.**

CATEGORY: FINANCE

Question 35 (CM Rhodes) - Pages 58 and 59 (Expenditures) have #REF listed in the budget. It appears some formulas did not calculate. Can you please review this to see if this is an error?

Response to Question 35

1. **This was an error.**

2. **Error has been corrected by removing "#REF" items.**

Question 36 (CM Rhodes) - Page 3 of 10 (Revenue) has an increase of $1,737,322 under Local Grant Proceeds; however, there is no foot note to explain the difference. What is the reason for this increase?

Response to Question 36

1. **The city was awarded $2,053,881 for Transportation.**
2. **In the previous submittal of the FY14 Proposed Budget, only the U.S. Department of Transportation – Federal Highway Administration Plantation (North Main Street) was included for $266,559.**
3. **The additional $50,000 for the Transportation Sidewalk Bank was removed because it was not a grant.**
4. **The following grants were included:**

   a. U.S. Department of Transportation - Federal Highway Administration - ARC Road Sign Replacement Program ($240,000)

   b. U.S. Department of Transportation - Federal Highway Administration: ARC Cleveland, Sylvan, Virginia, Norman Berry Resurfacing Program ($768,000)

   c. U.S. Department of Transportation - Federal Highway Administration - ARC East Point / Marta Multi-Modal Improvements ($512,940)

   d. U.S. Department of Transportation - Federal Highway Administration Plantation - North Main Street ($266,382)

Question 37 (CM Rhodes) - Page ii of your letter to Council, first bullet – "…..indirect subsidy from the general fund…." Please confirm this is in compliance with the indirect Cost Allocation plan resolution passed by Council on 02-06-12.

Response to Question 37 Per Finance Director

1. **The FY14 Revised budget used the formula per the resolution passed by Council on February 6, 2012.**
2. **We are requesting additional funding.**

Question 38 (CM Rhodes) - Page ii, seventh bullet of transmittal letter, your reference increases in user fees and charges for service. Please provide me with the following list.

A list of user fees with the old fee and the new fee you recommend.

A list of the charges for services with the old fee and the new fee you recommend.

Response to Question 38 Per Finance Director

See following list:

Department	Fee Description	FY13 Adopted	FY14 Proposed
Human Resources	Lost ID Badges replacement	$ -	$5/each
Customer Care	Merchant Fees (Customer Service fees)	$ -	$3/monthly on bill
Parks & Rec	Flag Football (Adult)/Team	$375/session	Program no longer offered
Parks & Rec	Softball (Adult)/Team	$375/session	Program no longer offered
Parks & Rec	Tennis (Age 5-17)	$60/session	$40/session
Parks & Rec	Jefferson Park Weight Room (Membership)	$50/year	$65/year

Question 39 (CM Rhodes) - Page 7 of transmittal letter, Other Financing Sources. Please provide me with a list of what makes up the 123% increase.

Response to Question 39 Per Finance Director

The increase is due to the new cost allocation recommendation from the General Fund to the Utilities. (Page 3 of 10 – Revenues).

Question 40 (CM Rhodes) - Page 7 of transmittal letter, Purchased Contract Services. Your recommendation includes 4 additional contract services, yet there is an 18% decrease. Please provide me with a list of the contract services that will be eliminated to create this decrease that will be greater than 18% because of the new four contract services you recommend?

Response to Question 40 Per ?

The RFP's requested are allocated in the General Fund Contingency. (Page 23 – Expenditures)

Question 41 (CM Rhodes) - Cash Flow Analysis – Why are there blank entries under Workers Compensation and city electric?

Response to Question 41 Per Finance Director

The COEP is self-insured up to $450,000. After we reach the limit our re-insurance excess carrier, Safety National Company, starts paying.

Question 42 (CM Rhodes) - What is internal Fund?

Response to Question 42 Per Finance Director

Internal Funds are funds dedicated to departments that exclusively provide services to the government's other departments. Departments included in the Internal Funds are Fleet and Information Technology.

Question 45 (CM Langford)- In the "Budget At A Glance" section" there is an increase in all utilities. Please provide the analysis of the proposed increases by utility.

Response to Question 45 Per Finance Director

See attachment B.

Question 46 (CM Langford) - Why is there an increase in the Mayor's budget (salary line) by $5,860.00?

Response to Question 46

The increase is to include the Executive Assistant position.

Question 47 (CM Langford)- Are the "end of year settlement funds" included in this budget?

Response to Question 47

Yes, we are recommending that the end of year settlement funds be applied to negative Fund Balance from FY13 for the Electric utility.

Question 48 (CM Slaughter-Gibbons) – What is the possibility of a LOST to increase the sales tax in East Point to 8%? This is how surrounding areas, including Atlanta, fund many of their projects.

Response to Question 48 per Finance Director

1. **On October 16, 2013, the City of East Point along with other municipalities signed an agreement with the State Revenue Commissioner with a set rate of 3.950%.**
2. **Therefore, the City is unable to increase this percentage**

CATEGORY: ECONOMIC DEVELOPMENT

Question 49 (CM Rhodes) - Page iii, first bullet of transmittal letter, you reference a "Master Redevelopment Plan". We have so many plans now that I have lost track. Does East Point not have this plan already?

Response to Question 49

1. **Currently, the City has three (3) Redevelopment Plans in place:**
   a. **Redevelopment Plan for the TAD Corridors**
   b. **Redevelopment Plan for the Cleveland Ave. Crossing**
   c. **The Commons Redevelopment Project.**
2. **In addition to the plans, the City has untaken two (2) Strategic Studies that have not been adopted by the Council. A.**
   a. **The Strategic Economic Development Plan (SEDP)**
   b. **The Main Street Corridor Transit Oriented Development (TOD) Plan.**

3. **Please see the attached documents detailing Council's approval to allocate money for the two (2) studies.**

4. **To read more about the studies, please see the links below:**

a. **Strategic Economic Development Plan (SEDP)**

http://www.eastpointcity.org/index.aspx?nid=1418

b. **The Main Street Corridor TOD Plan**

http://www.eastpointcity.org/index.aspx?NID=1500

CATEGORY: STORM WATER

Question 50 (CM Rhodes) - Page ii, third bullet –"of transmittal letter....Storm Water Utility..." If this passes Council, please answer the following two questions.

a. Will this be charged of the utility bill or property tax bill
b. Is it your intention to recommend council "back" bill for this utility for the first months of this budget?

Responses to Question 50 Per Storm Water

a. **By vote of City Council on (Will research date) to have Storm Water Utility fee be placed on Property Tax Bill.**

b. **No.**

c. **We are preparing a repayment schedule for all monies owed by Storm Water to other Funds.**

Question 51 (CM Rhodes) - Page 7 of Transmittal letter, Storm Water Utility. The 2013 Budget shows an adopted Budget for $1,329,281. However, the utility has never been approved. Therefore the increase for the Storm Water Utility will be greater than 71%. This should be 100% as the money was never collected in 2013.

Response to Question 51

The Storm Water Utility was adopted but never billed because Council approved the billing to be included on the Property Tax Bill after tax bills were mailed.

CATEGORY: SOLID WASTE

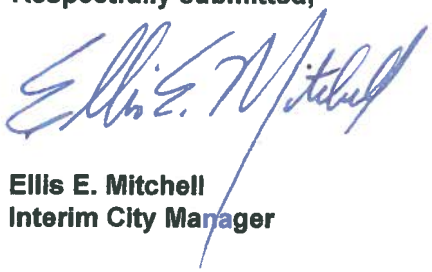
Question 52 (CM Rhodes) - Page 9, Private Recycle program. What do you mean by the statement, properly restructure the recycling program. What is improper about the program today?

Response to Question 52 Per ?

1. **The Program is actually being properly, legally and functionally well maintained.**

2. **Staff will be meeting with the City manager to discuss possible improvements**

Respectfully submitted,



Ellis E. Mitchell
Interim City Manager

ATTACHMENT A

Fund	Department	Title	Salary (Full Yr)	Benefits (Full Yr)	Total (Full Yr)	Total (6 month savings)	Comments
		UNFILLED VACANT POSITIONS					
General	Fire	FIRE FIGHTER	30,886	15,805	46,691	23,346	Proposed full yr - Chief Cloud
General	Fire	FIRE FIGHTER	30,886	15,805	46,691	23,346	Proposed full yr - Chief Cloud
General	Fire	EMS TRAINING OFFICER	50,310	18,710	69,020	34,510	Proposed full yr - Chief Cloud
General	Fire	FIRE FIGHTER/EMT	32,430	16,036	48,466	24,233	Resigned - August
General	Fire	FIRE FIGHTER/EMT	32,430	16,036	48,466	24,233	
General	HR	HR Manager	55,466	19,242	74,708	37,354	Terminated (July)
General	HR	HR Generalist	37,542	8,974	46,516	23,258	Resigned - Nov
General	Buildings & Grounds	LABORER I	20,905	7,915	28,820	14,410	Resigned - Sept
General	Buildings & Grounds	Buildings & Grounds Manager	52,483	7,329	59,812	29,906	Deceased - Sept
General	CMO	Deputy City Manager	74,330	17,523	91,853	45,927	
General	Parks & Rec	RECREATION TEMPORARY	4,000	529	4,529	2,265	
General	Parks & Rec	RECREATION TEMPORARY	4,000	529	4,529	2,265	
General	Parks & Rec	RECREATION TEMPORARY	4,000	529	4,529	2,265	
General	Parks & Rec	RECREATION TEMPORARY	4,000	529	4,529	2,265	
General	Parks & Rec	RECREATION TEMPORARY	4,000	529	4,529	2,265	
General	Parks & Rec	LABORER I	20,905	13,995	34,900	17,450	Needs funding
General	Parks & Rec	LABORER I	20,905	13,954	34,859	17,430	
General	Economic Development	ECONOMIC DEVELOPMENT SPECIALIST	41,390	17,198	58,588	29,294	
General	Economic Development	ECONOMIC DEVELOPMENT DIRECTOR	84,819	28,021	112,840	56,420	Resigned - Sept
General	Police	Deputy Chief, Police	87,016	21,337	108,353	54,177	Retired - Nov
General	Police	POLICE BUILDING MECHANIC	29,415	15,126	44,541	22,271	
General	Police	POLICE LIEUTENANT	56,465	16,566	73,031	36,516	
General	Police	POLICE LIEUTENANT	56,465	16,566	73,031	36,516	
General	Police	POLICE MAJOR	75,096	17,728	92,824	46,412	
General	Police	POLICE OFFICER I	34,500	15,011	49,511	24,756	
General	Police	POLICE OFFICER II (CERTIFIED)	37,885	15,203	53,088	26,544	
General	Police	POLICE OFFICER II (CERTIFIED)	37,885	15,203	53,088	26,544	
General	Police	POLICE OFFICER II (CERTIFIED)	37,885	15,203	53,088	26,544	
General	Police	POLICE OFFICER II (CERTIFIED)	37,885	15,203	53,088	26,544	
General	Police	POLICE OFFICER II (CERTIFIED)	37,885	15,203	53,088	26,544	
General	Police	POLICE OFFICER III	39,779	15,403	55,182	27,591	
General	Police	POLICE OFFICER III	39,779	15,403	55,182	27,591	
General	Police	POLICE OFFICER III	39,779	15,403	55,182	27,591	
General	Police	POLICE OFFICER III	39,779	15,403	55,182	27,591	
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General	Police	POLICE OFFICER III	39,779	15,403	55,182	27,591	
General	Police	POLICE OFFICER III	39,779	15,403	55,182	27,591	
General	Police	POLICE RECORDS CLERK	23,048	13,211	36,259	18,130	
General	Police	POLICE SERGEANT	39,419	16,068	55,487	27,744	
General	Police	RESERVE POLICE OFFICER	18,059	2,187	20,246	10,123	

ATTACHMENT A

Fund	Department	Title	Salary (Full Yr)	Benefits (Full Yr)	Total (Full Yr)	Total (6 month savings)	Comments
		UNFILLED VACANT POSITIONS					
General	Police	RESERVE POLICE OFFICER	18,059	2,187	20,246	10,123	
General	Police	SCHOOL CROSSING GUARD	3,900	472	4,372	2,186	
General	Police	DETENTION OFFICER	29,415	14,829	44,244	22,122	
General	Police	DETENTION OFFICER	29,415	14,829	44,244	22,122	
General	Police	DETENTION OFFICER	29,415	14,829	44,244	22,122	
General	Police	DETENTION OFFICER	29,415	14,829	44,244	22,122	
General	Police	CODE ENFORCEMENT OFFICER I	29,415	15,458	44,873	22,437	
General	Police	CODE ENFORCEMENT OFFICER I	29,415	15,458	44,873	22,437	
General	Police	CODE ENFORCEMENT OFFICER I	29,415	15,458	44,873	22,437	
		Total General Fund (52)	**1,880,028**	**706,785**	**2,586,813**	**1,293,407**	
E911	E911	COMMUNICATION SHIFT SUPERVISOR	35,754	14,320	50,074	25,037	Needs funding
E911	E911	COMMUNICATIONS OPERATOR	28,014	13,648	41,662	20,831	Needs funding
E911	E911	COMMUNICATIONS OPERATOR	28,014	13,648	41,662	20,831	Needs funding
		Total E911 (3)	**91,782**	**41,616**	**133,398**	**66,699**	
Water	Sewer Line	CONSTRUCTION MANAGER	41,390	17,198	58,588	29,294	
Water	Sewer Line	EQUIPMENT OPERATOR	24,200	14,391	38,591	19,296	
Water	Sewer Line	LABORER I	20,905	13,955	34,860	17,430	Resigned - October
Water	Sewer Line	LABORER III	23,048	14,298	37,346	18,673	
Water	Sewer Line	LABORER I	22,178	10,255	32,433	16,217	
Water	Watter Treatment Plant	WATER PLANT OPERATOR III	28,014	15,255	43,269	21,635	
Water	Line Maint	WATER & SEWER CONSTRUCTION	41,772	17,253	59,025	29,513	
		Total Water & Sewer (7)	**201,507**	**102,605**	**304,112**	**152,056**	
Electric	Administration	ELECTRICAL UTILITY DIRECTOR	83,200	10,791	93,991	46,996	Terminated - October
Electric	Distribution	LINE WORKER LABORER	20,905	13,955	34,860	17,430	
Electric	Distribution	ELECTRIC LINE WORKER	35,754	15,922	51,676	25,838	
Electric	Distribution	SYSTEMS CONTROL TECHNICIAN	30,886	15,277	46,163	23,082	
		Total Electric (4)	**170,745**	**55,945**	**226,690**	**113,345**	
Solid Waste		SANITATION COLLECTOR	20,905	2,521	23,426	11,713	
Solid Waste		SANITATION COLLECTOR	20,905	2,521	23,426	11,713	
Solid Waste		SANITATION DRIVER	25,410	16,391	41,801	20,901	
Solid Waste		SANITATION DRIVER	25,410	16,391	41,801	20,901	
Solid Waste		SANITATION DRIVER	29,382	5,861	35,243	17,622	
		Total Solid Waste (5)	**122,012**	**43,685**	**165,697**	**82,849**	
Customer Care	Admin	ADMINISTRATIVE ASSISTANT	30,000	16,840	46,840	23,420	Resigned - July
Customer Care	Customer Service	CUSTOMER SERVICE SUPERVISOR	35,754	14,327	50,081	25,041	

ATTACHMENT A

Fund	Department	Title	Salary (Full Yr)	Benefits (Full Yr)	Total (Full Yr)	Total (6 month savings)	Comments
		UNFILLED VACANT POSITIONS					
Customer Care	Customer Service	CUSTOMER SERVICE REP I	23,048	13,211	36,259	18,130	Needs funding
Customer Care	Customer Service	CUSTOMER SERVICE REP I	23,048	13,211	36,259	18,130	Needs funding
Customer Care	Customer Service	CUSTOMER SERVICE REP I	23,048	13,211	36,259	18,130	Needs funding
Customer Care	Customer Service	CUSTOMER SERVICE REP I	23,048	13,211	36,259	18,130	Needs funding
Customer Care	Meter	METER LEAD	35,754	15,822	51,576	25,788	Terminated - July
Customer Care	Meter	METER LEAD	35,754	15,822	51,576	25,788	Terminated - July
Customer Care	Meter	METER READER I	20,905	13,955	34,860	17,430	Terminated - Oct (Needs funding)
Customer Care	Meter	METER READER I	20,905	13,955	34,860	17,430	Terminated - July (Needs funding)
Customer Care	Meter	FOREMAN	30,886	15,672	46,558	23,279	Needs funding
Customer Care	Meter	METER REPAIR MANAGER	41,390	16,668	58,058	29,029	
		Total Customer Service (11)	**343,540**	**175,905**	**519,445**	**259,723**	
IT		IT MANAGER	61,320	20,125	81,445	40,723	
IT		IT TECHNICIAN	35,754	16,379	52,133	26,067	
		Total IT (2)	**97,074**	**36,504**	**133,578**	**66,789**	
		Total Citywide - Positions (84)	**2,906,688**	**1,163,045**	**4,069,733**	**2,034,867**	

ATTACHMENT B

Electric Service Rate Schedules

Category	Effective Date September 2008: Summer May through October	Effective Date September 2008: Non-Summer November through April	Effective Date July 2011: Summer May through October	Effective Date July 2011: Non-Summer November through April	Effective Date January 7 to May 31, 2013: Summer	Effective Date June 1, 2013: Summer & Non-Summer
Residential & Church						
Base Customer Rate	10.00	10.00	12.00	12.00	12.00	12.00
First 500 kWh	8.2¢ per kWh	8.2¢ per kWh	9.8¢ per kWh	9.8¢ per kWh	8.69¢ per kWh	9.8¢ per kWh
Next 500 kWh	10.2¢ per kWh	7.6¢ per kWh	12.2¢ per kWh	12.2¢ per kWh	11.09¢ per kWh	12.2¢ per kWh
Over 1000 kWh	11.6¢ per kWh	7.0¢ per kWh	13.9¢ per kWh	13.9¢ per kWh	12.79¢ per kWh	13.9¢ per kWh
General Service						
Base Customer Rate	15.00	15.00	16.50	16.50	18.00	18.00
kwh rate	13.5¢ per kWh	11.0¢ per kWh	14.8¢ per kWh	12.0¢ per kWh	15.15¢ per kWh	15.15¢ per kWh

Responses to Mayor and Council - Additional Budget Questions

1. **(CM Cook)** - I want to make sure my calculations are correct. Please have staff report the total amount of MCT funds used to balance the budget and where those funds are allocated. Please include the ($2.6 million) for Capital projects. And are the adjusted fund balances on page 7 effective for July 1, 2013 or some later date? I can only calculate the same balance for two of the funds.

   Please see revised attachment.

2. **(CM Cook)** - Finally, on the bottom of the opening page where you state the reduction of tax revenue when we drop from 23 mils to 15 mils as $3.5 million I challenge that the drop is more than $4.6 million because your new tax number on line one in the revenue section is at least $1.1 million higher than FY13 actual tax revenue. Can you justify the optimism?

   The FY13 Actual Taxes that you refer to are the following: Real Property Tax - $5,458,652; Personal Property - $1,454,922. The Total of the Real & Personal Taxes is $6,913,574. The FY13 Actuals was based on June 2013 Estimated Actuals.

   The Estimated FY13 Actuals based on revised Year-End Trial Balance for Real Property Tax is $6,242,216; Personal Property - $1,454,922. The Total of the Real & Personal Taxes is $7,697,138.

   Based on current estimated FY14 Taxes from our Tax Collector the Real Property Taxes are $6,144,444 and Personal Property Taxes are $2,060,962 for a Total of $8,205,405.

   The Budgeted FY14 Taxes includes Real Property Taxes of $6,570,333 and Personal Property Taxes of $1,647,797 for a Total of $8,218,130.

3. **(CM Rhodes)** - Please provide me with a list of reductions in staff (decreases in salary & wages) for each department by title that is not included in the list of 15 Council removed on March 18th from the 2013 budget.
   a. This question was not answered. In 2013, per your report we had 543 employees. I assume this includes the 15 positions removed by Council. The 2014 budget has 533 employees.
   b. What 10 positions are your removing in this budget?

   Our initial answer to your original question was incorrect. In FY13, the City had 548 employees not 543. The only positions removed from the FY14 budget were the 15 positions abolished by Council on March 18th leaving 533 positions.

4. **(CM Rhodes)** How many and what positions have your recommended for removal from the Public Safety Department?
   a. This question was not answered in my first list. **None have been recommended.**

5. **(CM Rhodes)** On page I of your letter to Council, in paragraph 4 in the last sentence "Furthermore, a copy of BOTH the Revised Budget….." what is BOTH referring to?
   a. This was not removed. **Has been corrected.**

6. **(CM Rhodes)** Page ii, seventh bullet. Your reference increases in user fees and charges for service. Please provide me with the following list.
    a. A list of user fees with the old fee and the new fee you recommend
    b. A list of the charges for services with the old fee and the new fee you recommend.
        i. You provided a list for only Parks & Recreation and HR. Your budget contemplates an increase in alcohol permit fees. Are there any other increases that were not included in the list you provided? **No other increased are recommended.**

7. **(CM Rhodes)** Page 7, Other Cost. Please provide me with the list of Other Cost that will create the 43% increase.
    a. **This is the Contingency monies which includes the management contract and recommendation RFPs' stated in the transmittal letter.**

8. **(CM Rhodes)** Annual Operating Budget and Capital Improvement Plan Policy – Third paragraph under recommendation – The use of "with sufficient time" causes me some concern. This is a very objective statement. Is there a way we can make this more definitive, such as a specific time frame?
    a. Not answered

    Once we have discussion with City Council, we will make a definitive response based on the FY15 Budget Calendar.

9. **(CM Rhodes)** Annual Operating Budget and Capital Improvement Plan Policy – Planning, second paragraph, I have some concern with the wording…..or his/her designee must verify fund availability… This leaves an opportunity for the City Manager to designate anyone to confirm the fund availability. I would like to see this little more restrictive. Such as Deputy City Manager and or the Finance Department. At the very least, this should be restricted to a Director Position and not delegated to a manager of supervisor.
    a. Not answered

    It is as stated, the City Manager or his/her designate.

10. **(CM Rhodes)** Annual Operating Budget and Capital Improvement Plan Policy – Planning – Third paragraph, - …Capital outlay generally defined…. Can we strike the word generally?
    a. Not answered

    Generally defined will remain.

11. **(CM Rhodes)** Fund Balance and Stabilization Reserve Policy – Assigned. Is the intent in this statement to provide Council will pass a resolution each time a fund balance needs to be reassigned? If so, the statement or his/her designee is not necessary as the resolution offers the authority. If it is not your intent to seek a resolution each time a fund balance needs to be assigned but rather give authority to the City Manager to make this decision, there should be a limit that will require council resolution and the designee should be more restrictive.
    a. Not answered

    Only when the budget is required to be amended and when funds are drawn from the designated fund balances.

12. **(CM Rhodes)** - Fund Balance and Stabilization Reserve Policy – if funds drop as to require use of the Stabilization Reserve, there should be some Council action to authorize the use of these funds.
    a. Not answered

    Yes

13. **(CM Rhodes)** - Accounting, Audits and Financial Reporting Policy – When we receive the audit and there are issues as stated by the auditor opinion or issues as stated by the state auditor , there should be a report within 60 days from the City Manager to address each opinion or issue. If the City Manager disagrees with the opinion of issue stated, the report should explain the disagreement. If the opinion of issue is agreed by the City Manager, a plan of action should be included in the report.
    a. This needs a time limit of 60 days. Does this need to be included in the policy? **No**

14. **(CM Rhodes)** Page 12. What positions are included in the City Manager salaries & wages?
    a. Where is the Deputy City Manager position in the budget?
    b. Sec. 2-303. Deputy city manager.

    The city manager shall appoint a deputy city manager who shall report to and assist the city manager in carrying out the functions, duties, and responsibilities of the city manager's office. The deputy city manager shall be subject to confirmation by the city council.

    The position is in the budget but will not be funded for the remainder of FY14.

15. **(CM Rhodes)** Are there any increases to citizens in this budget recommendation other than the $3.00 a month administrative fee and the over $9.00 a month in storm water fee? If so, what exactly are those increases?
    No other increases.

16. **(CM Rhodes)** Page ii, bullet 2, why was the cost of the payment to Fulton County for waste water treatment reduced from 2.7 million to 2.4 million?

    The cost was increased from $2.4M from $2.7M.

17. **(CM Rhodes)** Page 7, adjustment C, why is the total $893,266 and not $890,218? **This has been corrected.**

18. **(CM Rhodes)** Utility Services Fees listed in red, are these changes in fees?
    Only fee change recommendation is for Storm Water.

19. **(CM Rhodes)** Expenditures by department, page 37. Changes made but not in red
    a. Contract Services changed from 4,980,880 to 5,190,712 – **based on a new rent allocation the General Fund's portion increased.**
    b. Indirect Cost changed from 1,165,751 to 833,797 – **This was a budgeting error.**
    c. Other Cost changed from 747,466 to 872,838 – **base on a new allocation for the Retiree's Health Insurance, the General Fund's portion was decreased.**

20. **(CM Rhodes)** Expenditures by Department – Electric Distributions page 55
    a. Contract Services changed from 1,202,048 to 1,038,977. Why the reduction by 163K. - **based on a new rent allocation the Electric Fund's portion decreased ($63K); a reduction ($100K) in capital improvement cost.**

Respectfully submitted,

Ellis E. Mitchell

Ellis E. Mitchell

Municipal Competitive Trust (MCT) Financial Analysis

Category	Revenues	Expenditures	Projected MCT Cash Balance	Comments
Beginning Balance - Unaudited Actuals			**12,622,452**	Based on July 1, 2013 Trial Balance
Capital Projects		1,500,000		Fy 2014 Capital Projects include Transportation - $1,000,000; Information Technology - $500,000.
Capital Projects - Matching Grants		1,182,721		Mct Funds support Matching Grant Funds that provide an additional $4,331,287 in Infrastructure support. Projects include: Surface Water Grant; Main St. Scenic Bi-way Cooridor Phase I & II; Federal Highway Admin Plantation - North Main Street; Summner Park
MEAG Proceeds	511,178			Actual Cash Receipt 7/31/2013
MEAG Proceeds	496,572			Actual Cash Receipt 8/31/2013
MEAG Proceeds	498,423			Actual Cash Receipt 9/30/2013
MEAG Proceeds	494,148			Actual Cash Receipt 10/31/2013
MEAG Proceeds	487,721			Projected November 2013 Cash Receipts based on Annual Estimated MCT amounts from September 21, 2012 letter from MEAG. The reason Actual Cash Receipts is higher than projection is because of additional Net excess power sales.
MEAG Proceeds	487,721			Projected December 2013 Cash Receipts (See Explanation in Row above)

Fy 2012 Storm Water Fund Repayment to General Fund using Allowable MCT for Start-up Operations		516,279		Requesting that Mayor and City Council approve the Retirement of this FY 2012 Storm Water Debt by Reimbursing General Fund for supporting Critical Storm Water start-up Operations.
Fy 2013 Storm Water Fund Repayment to Water & Sewer Fund using Allowable MCT for on-going critical Operations		890,218		Requesting that Mayor and City Council approve the Retirement of this FY 2013 Storm Water Debt by Reimbursing Water & Sewer Fund for supporting Critical Storm Water Operations.
Fy 2013 Storm Water Fund Repayment to General Fund using Allowable MCT for required Debt Service Payment		801,000		Requesting that Mayor and City Council approve the Retirement of this FY 2013 Storm Water Debt by Reimbursing Water & Sewer Fund for supporting Critical Storm Water Operations.
MEAG Proceeds	415,840			Projected January 2014 Cash Receipts based on Annual Estimated MCT amounts from November 18, 2013 letter from MEAG. The reason Actual Cash Receipts is higher than projection is because of additional Net excess power sales.
MEAG Proceeds	415,840			Projected February 2014 Cash Receipts based on Explanation in January 2014 Cash Receipts Row above.
MEAG Proceeds	415,840			Projected March 2014 Cash Receipts based on Explanation in January 2014 Cash Receipts Row above.
MEAG Proceeds	415,840			Projected April 2014 Cash Receipts based on Explanation in January 2014 Cash Receipts Row above.
MEAG Proceeds	415,840			Projected May 2014 Cash Receipts based on Explanation in January 2014 Cash Receipts Row above.

MEAG Proceeds	415,840			Projected June 2014 Cash Receipts based on Explanation in January 2014 Cash Receipts Row above.
Projected Ending MCT Cash Balance June 30, 2014	**5,470,803**	**4,890,218**	**13,203,037**	

BANKS, FINLEY, WHITE & CO.
CERTIFIED PUBLIC ACCOUNTANTS

November 14, 2013

To: the Management of City of East Point, Georgia

And BFW's COEP Audit File

Subject: Status of the City of East Point Financial Audit (CAFR) for the year ended June 30, 2013.

The City's Comprehensive Annual Financial Report (CAFR) is anticipated to be completed and ready for submittal to the State of Georgia Audit Department and GFOA by December 31, 2013.

The accomplishment of this task is heavily dependent on the COEP management team providing the remaining required audit documents and explanations with full disclosure information. The BFW staff and COEP team have been meeting weekly. The Client Assistance Listing (CAL) indicates that about 85 % of all schedules have been delivered to the BFW team and the remaining items will be turned over and/or available to BFW team by November 15, 2013.

The fund-level CAFR must be turned over to BFW team by next Tuesday November 19, 2013 as noted on CAL and promised by COEP Team.

We will continue to meet weekly and, if necessary, even more often to prevent bottlenecks and to clear up outstanding audit issues and challenges.

Sincerely

Lenox Michael Forsythe CPA, CFE, CGMA

Partner

Banks, Finley, White & Co.

Certified Public Accountants

3504 EAST MAIN STREET • COLLEGE PARK, GEORGIA 30337 • (404) 763-1002

40 Years 1973 - 2013

CITY LETTERHEAD

City Council AGENDA ITEM

Subject: ***Adoption of Financial Policies***

Type: Policy/Discussion

City Council ACTION REQUEST ON:

BACKGROUND (History/Purpose)

The City of East Point has a responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of public services. Sound financial policies are necessary to carry out these objectives responsibly and efficiently. Best practices in local government finance promote that local government include financial policies in the following areas:

- **Financial Planning Policies.** These policies address both the need for a long-term view and the fundamental principle of a balanced budget.

- **Revenue Policies.** Understanding the revenue stream is essential to prudent planning. Most of these policies seek stability to avoid potential service disruptions caused by revenue shortfalls.

- **Expenditure Policies.** The expenditures of jurisdictions define the ongoing public service commitment. Prudent expenditure planning and accountability will ensure fiscal stability. At a minimum, jurisdictions should have policies that address ??

The City's adopted financial policies should be used to frame major policy initiatives and be summarized in the budget document. Any Council approved financial policies should be reviewed during the budget process. Moving forward City staff will review the policies to ensure continued relevance and to identify any gaps that should be addressed with new policies. The results of the review will be shared with the governing board during the review of the proposed budget.

ISSUE/FACT:

Over the next several months, City management will work on the development of a basic framework for its overall financial management. With such a framework, the City Council will be asked to adopt financial management policies and incorporate long-standing principles and traditions that will serve the City well in maintaining a sound and stable financial condition.

The broad purpose of the following financial policies is to achieve and maintain a long-term positive financial condition. The key values of the City's financial management include **fiscal integrity**, **prudence**, **planning**, **accountability**, **honesty**, and **openness**. Specifically, the purpose is to provide guidelines for planning, directing, and maintaining day-to-day financial affairs.

For City Council review and approval are the **four initial financial policies**:

- Annual Operating Budget and Capital Improvement Plan Policy
- Fund Balance and Stabilization Reserve Policy
- Long Term Debt Financing Policy
- Accounting, Auditing and Financial Reporting Policy

Each month **additional policies** will be submitted to the City Council for formal approval. The other planned proposed policies will include:

Financial Planning Policies

- **Long-Range Planning.** A policy that supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions.
- **Asset Inventory.** A policy that is to inventory and assess the condition of all major capital assets. This information should be used to plan for the ongoing financial commitments required to maximize the public's benefit.

Revenue Policies

- **Revenue Diversification.** A policy that encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources.
- **Fees and Charges.** A policy that identifies the manner in which fees and charges are set and the extent to which they cover the cost of the service provided.
- **Use of Non-Tax Revenue Spending.** A policy discouraging the use of one-time revenues for ongoing expenditures including uses of Municipal Corporate Trust (MCT) funds.
- **Use of Unpredictable Revenues.** A policy on the collection and use of major revenue sources it considers unpredictable.
- **Cash Investment.** A policy on how the City should invest its idle revenues for accountability and safekeeping of city assets.

Expenditure Policies

- **Debt Capacity, Issuance and Management.** A policy that specifies appropriate uses for debt and identifies the maximum amount of debt and debt service that should be outstanding at any time.
- **Operating/Capital Expenditure Accountability.** A policy to compare actual expenditures to budget periodically (e.g., quarterly) and decide on actions to bring the budget into balance, if necessary.
- **Grants Management.** A policy that identifies potential risks of grants and take steps to manage those risks and to recognize the financial and operational requirements of the life of the grant.

Additional policies may also be submitted as further review of the City's financial operations is completed over the next several months.

RECOMMENDATION:

City Council approval of these policies as requested.

ATTACHMENTS:

- **Annual Operating Budget and Capital Improvement Plan Policy**
- **Fund Balance and Stabilization Reserve Policy**
- **Long Term Debt Financing Policy**
- **Accounting, Auditing and Financial Reporting Policy**

CITY OF EAST POINT, GEORGIA
ANNUAL OPERATING BUDGET AND CAPITAL IMPROVEMENT PLAN POLICY

BACKGROUND

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "Annual Operating Budget" is the City's annual Financial Operating Plan. The annual budget includes the **operating departments of the general fund, special revenue fund, debt service fund, capital project fund, enterprise fund**, and **other approved funds** that may be established as needed. The budget encompasses a fiscal year that begins on July 1 and ends on June 30.

A five-year Capital Improvements & Action Plan (CIAP) will be developed and updated annually. A five-year Capital Improvement Program will assist in the planning, acquisition, and financing of capital projects. A major capital project is generally defined as a **non-recurring** capital expenditure that has an expected useful life of more than
10 years and an estimated total cost of $5,000 or more. Examples include parks improvements, streetscapes, computer systems, rolling stock trucks, loaders, and facilities improvements/expansion/construction.

Major capital projects will be budgeted in the Capital Improvement Fund reflecting all available resources. With the involvement of responsible departments, the City Manager will prepare the capital budget **annually**. The City's Capital Budget will be adopted with the Operating Budget. The Operating Budget will reflect any operating impacts on the CIP on the day-to-day operations upon completion (e.g., opening of a new fire station).

Both the Annual Operating and Capital improvements Budgets are prepared by the City Manager with the cooperation of all City departments, on a basis that is consistent with Generally Accepted Accounting Principles.

RECOMMENDATION

The City's Proposed Budget shall be prepared annually by the City Manager with participation of all City Departments consistent with provisions of the City Charter and State Budget Laws. The Budget shall include (1) revenues forecasts (2) personnel costs, (3) operating and maintenance supply costs, (4) general services costs (5) debt service and (6) capital and other (non-capital) costs.

The budget review process shall include public hearings. At the time the proposed budget is transmitted to members of the City Council by the City Manager, a copy will be made available for public inspection at City Hall and advertised in a local newspaper of general circulation. No earlier than seven days after the proposed budget is transmitted to the City Council and at least seven days in advance of budget adoption, a public hearing takes place to give the public an opportunity to comment on the proposed budget. Notice of a public hearing must be advertised at least seven days in advance of the public hearing.

Prior to the first day of the fiscal year, the City Council will adopt an Annual Operating Budget and Five Year Capital Improvements & Action Plan at a public meeting. The annual and CIP budget shall be advertised at least one week prior to the meeting. The proposed budget is prepared by the City Manager and transmitted to members of the City Council for its review with sufficient time given for the City Council to address policy and fiscal issues.

- **Adoption**
  The Budget shall be adopted by the approval of a budget ordinance that specifies the anticipated revenues by appropriate categories, the proposed expenditure totals for each department, each nondepartmental expense, and for each fund covered by the budget.

Amendments to the budget **must be approved** by resolution. The budget shall be adopted at the fund/department level, which is the legal level of budgetary control. The current year's budget may be adjusted to reflect changes in local economy, changes in priorities or services needed, receipt of unbudgeted revenues and for unanticipated expenditures.

- **Balanced Budget**

  The Annual Budget consists of operating, debt services, grants, and capital spending. The Annual Budget shall be balanced with anticipated revenues, including appropriated, unencumbered surplus or stabilization reserves, equal to proposed expenditures. All funds within the Budget shall also be balanced. City Council will annually approve the revenues, expenditures, and capital improvements spending for all City fund appropriations.

  The Annual Budget will also include operating impacts from the Five Year CIAP. The operating impacts should address any one-time or reoccurring cost increases or decreases due to the major capital investment. Capital expenses include both major equipment and infrastructure improvement costs.

- **Planning**

  The City will utilize a Decentralized Budget Process. All departments will be given an opportunity to participate in the Budget Process and submit funding requests to the City Manager.

  All Capital Expenditures must be approved as part of each department budget in the Capital Improvement Fund. Before committing to a Capital Improvement Project, the City Manager or his/her designee must verify fund availability.

  The Capital Budget provides annual funding for long-term capital projects identified in the Capital Improvement & Action Program (CIAP). During the Annual Budget Process, each department submits its Budget request including operating and capital needs. Upon review of the requests, major capital projects are placed in the Capital Improvements Fund. Other capital outlays are placed in the department's operating budget. Capital outlay is generally defined as an individual item in excess of $5,000 with a life expectancy of more than two years but less than 10 years.

  Citywide capital improvements are assessed and prioritized based on the City's objectives and goals, the City's comprehensive work plan, and the City's strategic plan.

- **Interim Reporting on the Annual Budget and Capital Improvements and Action Plan**

  Periodic financial reports will be provided to enable the City Manager to monitor and control the Annual Operating and Capital Budget and to enable Department Heads to manage the annual appropriations.

  Periodic financial reports will be prepared and distributed Department Heads and on to the City Manager. These reports allow Department Heads to manage their budgets and operations, and enable the City Manager to monitor and control the budget and operations. Summary financial and budgetary reports should be presented by the City Manager to the City Council no less than quarterly and preferably on a monthly basis.

- **Control and Accountability**

Each Department Head is responsible for ensuring that his/her department expenditures do not exceed budgeted funds. Departments cannot exceed appropriations described in the budget. Failure to achieve budgetary control will be evaluated and investigated by the City Manager.

- **Performance Measures**
  The City will integrate performance measures and objectives into the budget document. The City will also develop a system to monitor performance in meeting these objectives.

- **Budget Transfers**
  Contingent upon remaining within the confines of the total department budget, each Department Head has the authority to recommend Budget Transfers to the City Manager. Funds within departmental budget line items can be transferred upon the recommendation of the Department Head and with approval of the City Manager. Budget transfers over $5,000 for operating expenses for Capital Improvements must be approved by City Council prior to any spending or contract purchases.

ADOPTION:
Approved by City Council on DATE

CITY OF EAST POINT, GEORGIA
FUND BALANCE AND STABILIZATION RESERVE POLICY

BACKGROUND

The City of East Point, Georgia ("City") maintains its financial operations in a manner consistent with sound financial management principles, which require that sufficient funds be retained by the City to provide a stable financial base at all times.

An adequate fund balance level is an essential element in both short-term and long-term financial planning. It serves to mitigate current and future risks, sustain operations during economic downturns, provide cash flow liquidity for the City's general operations, and enhance creditworthiness. Maintenance of sufficient levels of fund balance enables the City to stabilize funding for operations, stabilize taxes and fees, and realize cost savings in issuing debt. While adequate levels of fund balance are important, the City strives to maintain an appropriate amount that is conservative to address long term sustainability.

RECOMMENDATION

This policy establishes guidelines for preserving an adequate fund balance in order to sustain financial stability and to provide prudent management of the City's financial reserves. Fund balance is a surplus of funds accrued from unexpended operating budgets and unanticipated revenues.

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net assets." Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting.

In the fund financial statements, the City's governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- **Nonspendable**. Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

- **Restricted**. Fund balances are reported as restricted when there are limitations imposed on the use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

- **Committed.** Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution. Only the City Council may modify or rescind the commitment.

- **Assigned**. Fund balances are reported as assigned when amounts are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. Through Resolution, the City Council has authorized the City Manager or his or her designee to assign fund balances.

- **Unassigned.** Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

Best practices recommend that local governments, at a minimum, that general-purpose governments, maintain unrestricted fund balance in their General Fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.[1] Two months of General Fund budgeted expenditures and transfers is prudent based upon an evaluation the City's operating characteristics, diversity of tax base, reliability of non-property tax sources, working capital needs, impact on bond rating, state and local economic outlooks, emergency and disaster risk, and other contingencies.

The City's policy is to obtain and then maintain a minimum General Fund Balance and a related Stabilization Reserve equal to no more than two months or 16 percent of total annual operating expenditures.

The Stabilization Reserve provides the City with a "rainy day" fund for use in unforeseen, unbudgeted emergency situations, such as rapidly declining real estate values and/or tax collection rates; the loss of a major taxpayer; sudden changes in revenues or spending requirements imposed by the state or federal government; natural disasters or emergency infrastructure failures; or unforeseen litigation.

The City Manager will report to the City Council an estimated, unaudited balance of both the stabilization and unassigned account balances during the annual budget submission process. Recommendations of the use of these funds would be included as an element of the annual operating budget. Any funds in addition to the minimum requirement of four months maybe authorized by City Council in the budget resolution.

After the City has allocated resources to the Stabilization Reserve, any excess funds would be reported in the unassigned account and may be utilized for other municipal purposes, including additional capital improvement needs identified in the multi-year (five year) capital improvement plan. The five-year capital improvement plan would include resource allocation of these unassigned funds.

The Stabilization Reserve below minimum standards should only be used to provide a short-term solution to maintaining services until projected revenue growth or necessary expenditure reductions are achieved to balance the budget. The City will evaluate the current economic conditions and their impact on future revenue projections to determine the extent of expenditure reductions or revenue increases that are required to achieve day-to-day financial balance.

When it becomes necessary for the City to draw funds from the Stabilization Reserve, wherein the balance drops below the minimum level of two months, the City will develop a plan to replenish the account to the minimum level from net revenue surpluses in subsequent fiscal year(s) until the balance is restored to the minimum level.

ADOPTION:
Approved by City Council on DATE

[1] GFOA Best Practice: BEST PRACTICE Appropriate Level of Unrestricted Fund Balance in the General Fund (2002 and 2009)

CITY OF EAST POINT, GEORGIA
LONG TERM DEBT FINANCING POLICY

BACKGROUND:
Debt results when one borrows from an individual or an institution. The borrower receives funds to acquire resources for current use with an obligation for repayment later. The debt from borrowing generally must be repaid with interest.

The City of East Point, Georgia (City) recognizes that to maintain flexibility in responding to changing service priorities, revenue inflows, and cost structures, a debt management strategy is required. The City strives to balance service demands and the amount of debt incurred. The City realizes that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects as well.

The goal of the City's debt policy is to maintain a sound fiscal position and to protect the credit rating of the City. When the City utilizes debt financing, it will ensure the debt is financed soundly and conservatively.

RECOMMENDATION
Debt financing of capital improvements and equipment will be done only when one or more of the following four conditions exist:

- When non-continuous projects (those not requiring continuous annual appropriations) are desired;
- When it can be determined that future users will receive a benefit from the improvement;
- When it is necessary to provide basic services to residents and taxpayers;
- When total debt, including that issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers.

When the City utilizes debt financing, it will ensure that the debt is soundly financed by:

- Taking a prudent and cautious stance toward debt, incurring debt only when necessary;
- Conservatively projecting the revenue sources that will be used to pay the debt;
- Ensuring that the term of any long-term debt incurred by the City shall not exceed the expected useful life of the asset for which the debt is incurred and shall be limited to capital improvements only;
- Determining that the benefits of the improvement exceed the costs, including interest costs;
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt;

- Analyzing the impact of debt service on total annual fixed costs before bonded long-term debt is issued;

- Maintaining total debt service for general obligation debt that does not exceed 10 percent of the net operating revenues. Net operating revenues are all general fund revenues available after accounting for transfers between other City funds;

- The Annual Budget and Capital Improvement Plan should include a statement of sources and uses for long term capital projects including debt service financing schedules and a capital debt capacity analysis.;

- Professionals related to the financing transaction should be selected through a Request for Proposal process. Such professionals should include Bond Counsel, Financial Advisor, Underwriters, Placement Agent and Bond Trustee when such applicable services are needed. In no instance should the Underwriter selling and marketing the Bonds serve as the Financial Advisor.

ADOPTION:
Approved by City Council on DATE

CITY OF EAST POINT, GEORGIA
ACCOUNTING, AUDITS AND FINANCIAL REPORTING POLICY

BACKGROUND:
The City of East Point, Georgia (City) shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide effective means of ensuring that overall City goals and objective are met.

RECOMMENDATION:
The City will maintain its accounting records in accordance with state and federal laws and regulations and in a manner to facilitate an efficient audit process. The City will report its financial condition and results of operations in accordance with state regulations and Generally Accepted Accounting Principles (GAAP) described in Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

The City's financial accounting system shall be kept in such a manner as to show fully the financial conditions of the City. In addition, the books shall be open to the public during business hours.

The City will maintain a Chart of Accounts that complies with requirements of the State of Georgia and is in accordance with generally accepted accounting principles.

An independent auditor or auditing firm will annually perform the City's financial audit. The auditor must be a Certified Public Accountant (CPA) that can demonstrate that s/he has the capability to conduct the City's audit in accordance with generally accepted auditing standards. The auditor's opinions will be supplemented in the City's Comprehensive Annual Financial Report (CAFR). A copy of the audit will be sent to the State Auditor who will respond with comments regarding compliance. Results of the annual audit shall be provided to the City Council in a timely manner.

The City will attempt to minimize the number of funds. Funds will be categorized in accordance with generally accepted accounting principles (GAAP) for reporting purposes.

As a part of the audit, the auditor shall assist with the preparation of the required Comprehensive Annual Financial Report (CAFR). The CAFR shall be prepared in accordance with generally accepted accounting principles. The CAFR will be presented in a way to communicate effectively with citizens about the financial affairs of the City. The CAFR shall be made available to the elected officials, creditors, and citizens.

Internal financial reports will be prepared that are sufficient to plan, monitor, and control the City's financial affairs. Monthly accounting reports are meant to transmit information regarding the financial situation of the City. These regular reports are made available to the City Council, City Manager, Department Heads, and other staff as necessary.

ADOPTION:
Approved by City Council on DATE