

The city of
EAST POINT
Georgia

# City of East Point, Georgia

# FY15 Adopted Budget Document

# For the Fiscal Year

# July 1, 2014 - June 30, 2015

Submitted by

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Finance Staff:

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The city of
EAST POINT
Georgia

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LATONYA MARTIN

**INTERIM CITY MANAGER**
ELLIS E. MITCHELL

June 30, 2014

**Honorable Mayor and Members of the East Point City Council:**

It is my honor and privilege to present for your review, consideration and approval, the Proposed Fiscal Year 2015 Budget for the period of July 1, 2014 through June 30, 2015. The City of East Point City Code, Section 5-101 requires that the 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 the City Clerk's Office at 1526 E. Forrest Avenue, Suite 400, East Point, GA 30344, a public location convenient to the citizens. Furthermore, a copy of the Proposed Budget will be posted on the City's Website, www.eastpointcity.org.

The adoption of the Annual Operating and Capital Budget is one of the key policy actions for a Local Government Administration and Elected Government Officials. 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.

As required by the City Charter, I am pleased to submit for your consideration and approval, the City of East Point's Proposed Operating and Capital Budget for Fiscal Year 2015. The total Proposed Budget for all Funds is $127,989,620. This represents an increase in Summary of All Funds of 3.0% over the FY14 Amended Budget ($124,258,651). Factors contributing to this increase are:

- Rollover of FY14 Restricted Grants totaling $5.5M
- Implementation of Construction Services Fees – Electric $750K
- Budgeting of Tax Revenue increases for:
  - East Point TAD (Tax Allocation District) $150K
  - Camp Creek TAD (Tax Allocation District) $946K
- Increase to Property Taxes (per Fulton County Tax Assessor) $38K

**BUDGET AT-A-GLANCE**

| | | | |
|---|---|---|---|
| **General Fund:** | **$32,446,619** | -5.76% | **decrease** |
| **Hotel/Motel:** | **$2,800,000** | **no change** | |
| **Grant Funds:** | **$8,908,722** | 55.16% | **increase** |
| **Debt Service:** | **$3,466,218** | 46.33% | **increase** |
| **E911:** | **$1,180,528** | -0.50% | **decrease** |
| **Other Funds:** | **$195,000** | **no change** | |
| **Water & Sewer:** | **$24,264,207** | -0.82% | **decrease** |
| **Electric:** | **$45,688,065** | 0.91% | **increase** |
| **Solid Waste:** | **$4,185,500** | **no change** | |
| **Storm Water:** | **$2,276,312** | 19.60% | **increase** |
| **Capital Projects:** | **$2,578,449** | -3.89% | **decrease** |

*Mission Statement*
*To provide exceptional city services in the most professional, courteous and effective manner to enhance the quality of life in the City of East Point.*

The Proposed General Fund Budget of $32,446,619, based on a Millage Rate of 15, represents a decrease of 5.76% over the 2014 Amended General Fund Budget ($34,428,068). Factors contributing to this decrease include:

- Decrease in Real & Personal Property Taxes — $800K in Revenues
- Decrease in Local Option Sales Tax (LOST) — $700K in Revenues
- Decrease in Healthcare cost – for active & retired employees — $625K in Expenditures

This Proposed Budget is the City's Fiscal Plan for 2015 and details the means for Revenues and Expenditures. This Proposed Budget funds:

- 364 positions in the General Fund,
- 103 in Enterprise Funds,
- 67 in the Internal Funds, which include 1) Customer Care; 2) Fleet Maintenance; 3) Information Technology; and 4) Public Utilities Administration for a total of 547 employees. This total compares to 533 employees in 2014.

This increase is the results of funding the following positions:

- Public Utilities Director — (1) - recommended position to lead the proposed new Public Utilities Department
- Finance Director — (1) - replaces current Interim position held by Management Team
- Human Resources Director — (1) - replaces current Interim position held by Management Team
- Public Services Director — (1) - recommended position to lead the proposed new Public Services Department
- Economic Development Director — (1) - for re-establishment of Economic Development Department
- Customer Resources Specialist — (5)- Customer Service Representatives in previous budget years; the positions will be re-allocated and re-trained as Customer Resources Specialists.
- Meter Lead — (2) - to improve the ability to supervise and repair meter related services
- Foreman – Meter Services — (1) - to improve the ability to supervise and repair meter related services
- Water Meter Mechanic — (1) - to improve the ability to supervise and repair meter related services

The Proposed FY2015 ***Budget is balanced.*** Revenues and Expenses from the City's $127,989,620 Operating, Debt Services, Capital and Grant funds are appropriated.

**Operating Funds**

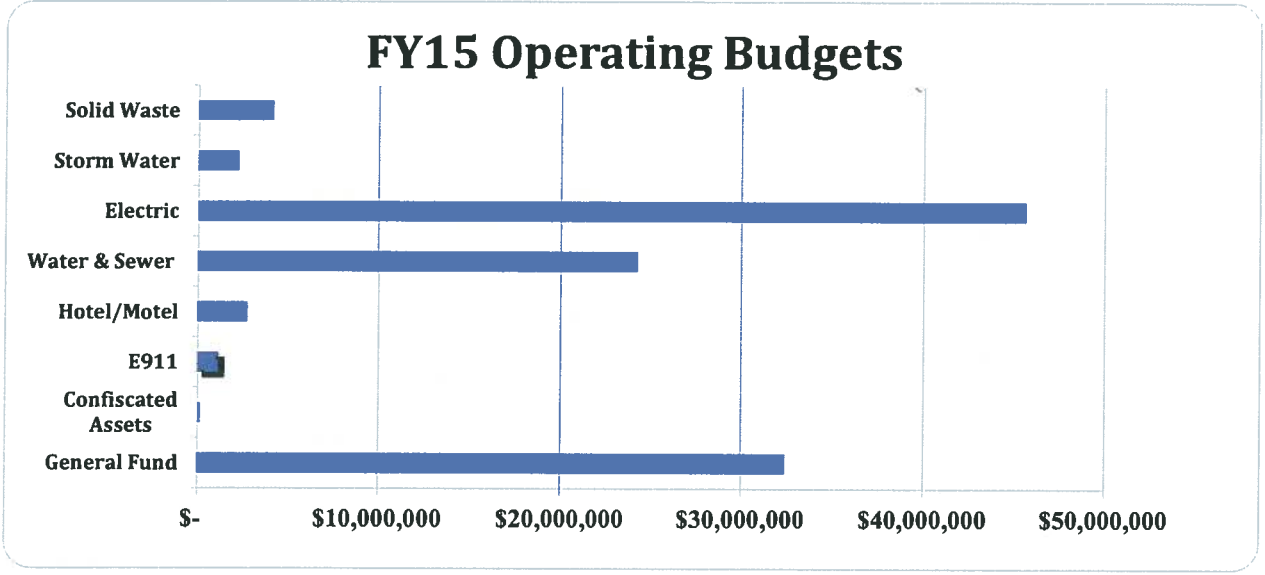
The following is a breakdown of the General Fund Revenue and Expenditure Budget.

| General Fund | FY14 Adopted | FY14 Amended | FY15 Proposed | % -/+ over FY14 Amended |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Taxes | 23,927,505 | 23,127,504 | 22,934,570 | **-0.83%** |
| Licenses and Permits | 2,206,300 | 2,206,300 | 2,211,500 | **0.24%** |
| Intergovernmental Revenues | 5,040 | 5,040 | 5,040 | **0.00%** |
| Charges for Services | 736,150 | 736,150 | 740,150 | **0.54%** |
| Fines and Forfeitures | 1,577,200 | 1,577,200 | 1,577,200 | **0.00%** |
| Investment Income | - | - | 2,500 | **0.00%** |
| Miscellaneous Revenue | 697,446 | 697,446 | 787,446 | **12.90%** |
| Other Financing Sources | 4,825,924 | 6,078,428 | 4,188,213 | **-31.10%** |
| **Total Revenues** | **33,975,565** | **34,428,068** | **32,446,619** | **-5.76%** |

| Expenditures: | | | | |
|---|---|---|---|---|
| Personnel Services | 24,775,626 | 25,024,759 | 24,112,955 | **-3.64%** |
| Purchased/Contracted Services | 5,215,712 | 5,215,712 | 4,311,997 | **-17.33%** |
| Supplies | 1,007,445 | 1,045,815 | 1,056,095 | **0.98%** |
| Capital | 175,118 | 340,118 | 194,268 | **-42.88%** |
| Indirect Cost | 833,797 | 833,797 | 898,617 | **7.77%** |
| Debt Service | 414,111 | 414,111 | 377,711 | **-8.79%** |
| Other Costs | 847,838 | 847,838 | 640,448 | **-24.46%** |
| Transfers In/Out | 705,919 | 705,919 | 854,528 | **21.05%** |
| **Total Expenditures** | **33,975,565** | **34,428,068** | **32,446,619** | **-5.76%** |

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

| | FY14 Adopted | FY14 Amended | FY15 Proposed | % -/+ over FY14 Amended |
|---|---|---|---|---|
| **Enterprise Funds:** | | | | |
| Water & Sewer | 24,464,207 | 24,464,207 | 24,264,207 | **-0.82%** |
| Electric | 45,276,816 | 43,678,848 | 45,688,065 | **4.60%** |
| Storm Water | 2,276,312 | 1,903,312 | 2,276,312 | **19.60%** |
| Solid Waste | 4,185,500 | 4,185,500 | 4,185,500 | **0.00%** |
| **Total Enterprise Funds** | **76,202,835** | **74,231,867** | **76,414,084** | **2.94%** |




**Key Program Initiatives** that are being employed to drive the success of this FY 2015 Proposed Budget include:

- Internal Strategic Reorganization
- Economic Development Department and Strategy
- Aggressive Grants Management
- Improved Permitting Process
- Improved Customer Service
- Aggressive Tax Collections
- Intergovernmental Relations
- Records Retention Review
- Central Office Real Estate Strategy

## A. Internal Strategic Reorganization

Understanding that the mechanism driving this Proposed Budget begins with the strategic alignment of the government's resources, both financial and human, we began by looking inside the Elected and Administrative organizational structures of each affected Department:

**The Finance Department**

- Physical relocations of Finance Staff throughout the office have been completed. They have been consolidated primarily into one area of the building creating a united Department atmosphere.
- Divisions have been created or renamed to represent their true functions and to address and oversee all financial functions.
- Our major Revenue Collector, Customer Care Department, is being moved as a Division of the Finance Department. More than $80,000,000 per year are collected and move through Customer Care. Checks and balances, financial transfers, and financial record keeping are critical to tie into the City's financial documents and major reports.
- This strategic move provides dual collection points at Customer Care and Jefferson Station united under the Finance Department.
- This strategic relocation will help enhance an Aggressive Tax Collection Process that will include:
    - Aggressive and immediate responses to Returned Mail
    - Online Payments
    - Phone Calls
    - Visits to Businesses
    - Write-Off's
    - Tax Lien Sales

After further analysis of the Finance Department, it was determined that the Internal Auditor and Chief Accountant positions were both performing the same Accounting duties. Therefore, the 2 positions were combined and the Internal Auditor will be removed from the Department roster as a cost savings measure.

**The Public Services Department**

- A newly created Department formed by combining the current Public Works Department and the Parks and Recreation Division of the Public Works Department and making both Divisions of the new Public Services Department. Benefits of this strategic realignment include:
    - Placing work activities and overall leadership under one Director
    - Increasing the number of workers with similar skills, thus improving time and efficiency to better focus on the labor duties of employees in Buildings and Grounds, Fleet Management, Roads and Drainage, Transportation, Parks Facilities and Grounds, Parks, and Recreation Programming
    - A major cross-training opportunity

**The Public Utilities Department**

- A newly created Department formed by combining the Electric Power Department, the Solid Waste Division and the Storm Water Division of the current Public Works Department, the Water and Sewer Department, and the Meter Services Division of the current Customer Care Department. All will be Divisions of the new Public Utilities Department. A trained and licensed Public Engineer (PE) must be hired or contracted to oversee the activities performed by this Department. The benefits of this strategic alignment include:
    - Placing work activities and overall leadership under one Director
    - Increasing the number of workers with similar skills, thus improving time and efficiency to better focus on the labor duties performed under each Division
    - A major cross-training opportunity that increases the staff team at no additional cost

One position will be added as the PE and leader of this new Department at a cost of approximately $116,439.

**The Code Enforcement Functions**

- Currently Code functions are being performed under the general leadership of the Police Chief and the direct oversight of a Police Sworn Officer assisted by 6 Code Enforcement Specialist positions and will continue to function in this Department. There are currently 4 filled positions and 2 vacancies. The Sworn Police Officer will

return to regular police duties per the Chief of Police. Aggressive and focused Code activities are needed and will be planned:

- Fill all positions (4 Full-Time, 2 Part-Time)
- Provide a Certified Training to assure all Specialist are using the same play book
- Establish two-person teams, at least, to work neighborhoods at all times
- Use a Sworn Police Officer assigned by the Chief of Police when working in certain neighborhoods

The two part-time approved positions will need to be filled and are budgeted in the proposed FY15 Budget to allow the flexibility to cover week day after hours and weekends.

## B. Economic Development

- Economic Development and Redevelopment activities have proven over the past many years to be the major source of Revenue Generation, jobs creation, and community reinvestment in the local government. However, currently our Economic Development activities are housed in the City's Planning and Zoning Department. These two functions are diametrically opposed to each other as Planning and Zoning is a regulator function and Economic Development is a creative and more negotiable function.
- Economic Development will be re-established as a Department managed by an Economic Development Director. Reporting directly to the City Manager, the Director will assume the lead in business communication and relationship building, retention, expansion and attraction. The Director will be assisted by two existing ED Team members, currently assigned to Planning and Zoning. This Department will also assume the lead in managing current Economic Development projects such as:
  - **Camp Creek Tax Allocation District (TAD) Refinancing** and related business development activities
    - The current interest rate is 8%; refinancing will reduce the interest rate, and thereby reduce monthly debt services payments
    - The result will be the increase of Tax Revenues that will be used to pay off the Bond sooner; so TAD tax revenues can go to the General Fund
    - Currently, the TAD Bond is scheduled to be paid off in 2026; the refinancing will accelerate the payoff year
    - HYPOTHETICAL EXAMPLE: The amount of Tax Revenue the City would receive from the TAD this year would be $1,395,200
  - **Cleveland Corridor TAD** and related business development activities
  - Proposed **Expansion of Downtown boundaries to include Virginia Avenue**, which is an Economic Development Zone that is being studied by the Aerotropolis Board
  - Working with the Business and Industrial Development Authority (BIDA) regarding **The Commons Development** and other possible business development activities
  - The newly launched **Atlanta Aerotropolis Alliance**
    - Established in March 2014
    - Services related business development activities in and around Hartsfield-Jackson International Airport
    - Our Mayor sits on the Aerotropolis Board
  - Establish working relationships with the newly formed **Airport West Community Improvement District (CID)**,
    - Established in May 2014
    - Membership includes Hotels located in the Virginia Avenue area
  - Creation of a **City Council Economic Development Committee**
    - A discussion by Council on the creation of the Committee
    - Will provide City legislative oversight for all Economic Development activities/projects.
    - Primary staff support will be provided by the Economic Development Director and the Economic Development Team.
  - **Fort McPherson Redevelopment**
    - In close proximity of our City
    - Currently supply water to the Fort and must participate in the Redevelopment Process
    - The City will be prepared as opportunities become available.

Activities under this Department will be driven specifically by the Strategic Economic Development Plan, dated 10/2012, which will be presented to the City Council for approval.

## C. Aggressive Grants Management

- The City of East Point has taken an aggressive approach to grants management. This requires a vigilant methodology in managing key areas of grantsmanship. Below is a listing of the major areas and how the Finance Department has adjusted its grantsmanship strategy to reflect current revenue realities by increasing grant activities to support municipal needs:
  - **Identifying eligible grant programs**: The City of East Point understands that in order to increase grant applications for funding, the opportunities must be identified first. Our first approach to research is our eCivis Grants Management System. The eCivis Grants Network Research Tool is the gold standard in grants research and is relied upon by more than 10,000 grants-active professionals every day. The grants management database provides the most comprehensive, timely, complete, and accurate information available anywhere for federal, foundation, and state grants. We also rely upon our partners and established relationships with various federal, state and local agencies to quickly identify, evaluate and apply for grants that meet the strategic needs of the City of East Point.
  - **Timely facilitation of active grant awards**: Once an agency has awarded the City of East Point a grant, the award and associated program are typically tied to a timeline. It is imperative that grant awards are facilitated as close to the project schedule as possible. Execution of these projects show the City of East Point's ability to execute agreements as proposed. Timely execution and facilitation of grant programs also build a positive working relationship with awarding agencies and tend to form their image of East Point in relation to future applications for funding. If the programs are not executed timely, grant funds and related matches are rolled annually at the awarding agency and receipt agency. This ties grant programs to the budget process for an inordinate amount of time and complicates accounting, auditing and program management. The Grants Manager is aggressively working with each municipal department to maintain grant timelines as proposed and awarded. If there are delays, the grants manager and department evaluate, and aggressively focus on the time delaying issue(s) until a resolution is obtained.
  - **Agreement Compliance**: Once the city receives a grant award, there are various areas of compliance that must be maintained. Below are a listing and explanation of the compliance areas that are aggressively maintained by the Grants Manager and associated departments:
    - **Financial Reporting** – Monthly, Quarterly, Semi-Annual and Annual Reports that are required to be completed by the City of East Point in a timely manner as mandated by awarding agencies.
    - **Program Reporting** – Programmatic Reports that are completed by the City of East Point describing program activities, milestones and progress as mandated by awarding agencies.
    - **Contracts & Procurement (Legal Review)** – Ensure that all purchases are in accordance with the City of East Point and/or awarding agency contracts & procurement policies.
    - **Inventory Management** – Maintenance of all grant purchased inventory as mandated through the award agreement.
    - **Annual Audit** – Accounting for all grant expenditures and revenue for each fiscal year. Results are reported in the annual CAFR.
    - **Single Audit** – The audit of all grant expenditures and revenue, also known as the OMB A-133 audit. It is a rigorous, organization-wide audit or examination of an entity that expends $500,000 or more of Federal assistance (commonly known as Federal funds, Federal grants, or Federal awards) received for its operations. Usually performed annually, the Single Audit's objective is to provide assurance to the US federal government as to the management and use of such funds by recipients such as states, cities, universities, and non-profit organizations. The audit is typically performed by an independent certified public accountant (CPA) and encompasses both financial and compliance components. The Single Audits must be submitted to the Federal Audit Clearinghouse along with a data collection form, Form SF-SAC.
    - **Financial Management Training** – Training that is paid for and mandated by the Department of Justice (DOJ). Attendance at this training ensures federal compliance of all agreement compliance issues as presented by our cognizant federal agency, DOJ.
  - **Increase grant awards**: The City of East Point is aggressively seeking and applying for grants that meet the City's strategic needs. As more grants opportunities are identified, more applications for funding will be submitted, awarded and implemented.

## D. Improved and Expedited Planning and Zoning (P&Z) Permitting Process

- Using one of the City's largest and more aggressive business developers as a Model, P&Z is working closely with company representatives to test the permit timing process in efforts to provide a one-stop process that expedites the permitting process, especially when land disturbance is involved. Once this process is purified with the largest, the Model will work well with all others, with some exceptions.

- P&Z will be working closely with Economic Development to assure that all processes are followed but are simultaneously expedited in the best interest of the business and the City.

## E. Improved Customer Services

- The City is a major service provider to our residents and to our businesses. Through improved and ongoing customer services training, staff coming in direct contact with residents and businesses will learn and continue to provide the best possible customer services at all times.

- We have included training funds in the proposed FY2015 budget and initiated discussions with Clayton State University to formulate employee development modules of training to supplement free webinars and other training opportunities.

## F. Aggressive Tax Collections

- This initiative is presented, above, in the Finance Department, as follows:

  - This strategic relocation will help enhance an Aggressive Tax Collection Process that will include:
    - Aggressive and immediate responses to Returned Mail
    - Online Payments
    - Phone Calls
    - Visits to Businesses
    - Write-Off's
    - Tax Lien Sales

    However, an aggressive Tax Collection Initiative must begin before time to collect. We must make every effort to work with the Fulton County Assessor to assure assessment levels are truly consistent with other neighboring cities and communities in South Fulton County.

## G. Improved Intergovernmental Relations

- Intergovernmental relations are very closely linked to our ability to work with outside organizations, agencies, businesses, etc. including:
  - Municipal Energy Authority of Georgia (MEAG)
  - Electric Cities of Georgia (ECG)
  - Atlanta Convention & Visitors Board (ACVB)
  - Fulton County Government Agencies and Departments
  - Fort McPherson Implementing Local Redevelopment Authority
  - Atlanta Aerotropolis Alliance
  - East Point Housing Authority
  - Federal Agencies and Departments
  - State Agencies and Departments
  - City Agencies and Departments
  - Others as they are identified.

## H. Records Retention Review and Proposed Actions

- An assessment of the City of East Point Records Management Program was conducted gratis on December 19-20, 2013, by Archives and Information Management Services, Inc. This was an assessment conducted by RBG's Expert Archivist at no additional expense to the City. The City may choose to put this out to bid. There is a real crisis for the City in this area and this is something the City Clerk's Office can administer with an implementation plan. The cost estimated for this project is $75,000 budgeted in the City Clerk's office for FY2015.

- The findings of the assessment revealed that the City is out of compliance with the Georgia Records Act, O.C.G.A., Section 50-18-90, and the City's Ordinance Number 015-08
  - Specific areas where the City is out of compliance include the following:
    - Out of compliance with a comprehensive records management program, plan, policy, and procedures for managing the retention and disposition of records
    - Out of compliance with a records retention schedule that is unique to City of East Point operations

- Out of compliance with a records management system for the disposal and destruction of records that have met the terms and conditions of a records retention schedule
- Out of compliance in storing historical and permanently valuable records. The majority of records are stored in a warehouse where records are deteriorating due to the lack of humidity, temperature, and environmental controls

➢ To remedy the records retention compliance issue the City of East Point should retain an experienced company to complete the following activities:
- Develop plans, policies, and procedures to establish guidelines, instructions, and instruments to survey, appraise, inventory, and schedule records in custody of City offices
- Develop a government-wide, unique and specified records retention schedule
- Develop records management forms and a system to transfer records to and retrieve from a suitable records storage space
- Develop a database management system of records in storage
- Develop a system for the disposition and destruction of records
- Develop an archives and records center repository plan for the storage of temporary and historical and permanently valuable records

## H. Central Office Real Estate Strategy

➢ Currently the City is leasing space to administer and oversee the operations of the City. The FY 2015 expense is $423,740. The goal of the City is to locate and purchase a suitable office space at below market cost.
- The strategic objectives include the following
  - Find a public agency that is motivated to enter into an agreement that would mutually benefit both entities
  - Negotiate terms that could utilize in-kind services to defer the cash cost of the transaction
  - Building particulars should include the following
    - Ample space; a minimum of 24,000 square feet
    - Sufficient parking
    - Suitable Information Technology infrastructure (ample server space)
    - Well maintained building

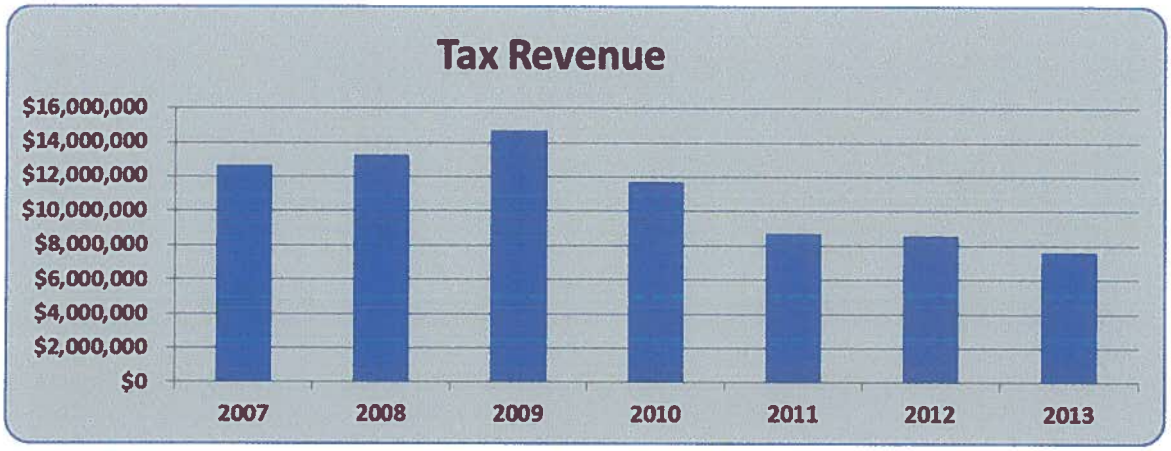
## 2015 Budget Challenges

I. Local Option Sales Tax (LOST)
- Decline in population - 2000 Census : 42,000 Residents; 2010 Census: 33,000 Residents
- Loss in annual Revenue of approximately $700K (from $10M to $9.3M)
- Tax Revenue Analysis – Includes Real & Personal Property Tax (does not include TAD)

| Tax Year | Millage Rate | Tax Revenue |
|---|---|---|
| 2007 | 14.75 | $12,663,830 |
| 2008 | 14.75 | $13,221,728 |
| 2009 | 14.75 | $14,698,687 |
| 2010 | 14.75 | $11,692,249 |
| 2011 | 13.75 | $8,691,632 |
| 2012 | 15.00 | $8,589,992 |
| 2013 | 15.00 | $7,616,607 |

A. The FY 2013 Tax Revenue is 51% of the FY 2009 Tax Revenue
- This represents a Revenue decrease of $7,082,080

B. The Fulton County Tax Assessor has indicated that our Tax Assessment value has bottomed out.
- In FY 2015 we are projecting a $38K increase in Tax Revenues based on discussions with the Tax Assessor.
- In FY 2016 we are projecting a 1% increase in Tax Revenue




## Municipal Competitive Trust (MCT) Budget Overview

A detailed financial analysis of the MCT Fund was conducted to determine the Unobligated Ending Fund Balance for FY 2014 and to determine the available funds to support one-time Capital expenditures or other expenditures approved by the Mayor and City Council. Please refer to FY 2014 MCT Financial Analysis and FY 2015 Financial Position in the Addendum Section of the Budget document.

## Debt Service Analysis

- The City FY 2015 Debt Service obligation is as follows:
  - Water & Sewer 2006 CIP Bond
  - Water & Sewer Enterprise Fund FY 2015 Debt Service $6,296,145
  - Storm Water Enterprise Fund FY 2015 Debt Service $ 801,000
  - Total Storm Water FY 2015 Debt Service $7,097,145
  - Significant Comments:
    - The Debt Service payments are scheduled thru FY 2035
    - Based on FY 2007 CIP Refunding the Debt Service payments from FY 2020 thru FY 2035 will be reduced to annual payment of $3,335,795
    - The Strom Water Debt Service payment is 40% of budget. There is not sufficient Storm Water revenues to fund Capital Improvements

- Customer Care Building Financed Debt

  - Remaining Principal Balance $919,412
  - Payoff is scheduled for FY 2025
  - Total FY 2015 Debt Service is $ 127,568.81
  - Significant Comments:
    - The total remaining Interest Balance is $403,638.21
    - The Interest is front loaded.
    - Strongly recommend immediately paying off balance with MCT Funds and having Customer Care repay the MCT Fund over 4 year period to coincide with Ending of MCT Trust Fund

  - Camp Creek Tax Allocation District (TAD) 2002 Bond

  - FY 2015 Debt Service Payment $2,370,000
  - FY 2015 Projected TAD Tax Revenues $3,316,218
  - Excess Tax Increment revenue will be used to pay Fulton County Board of Education and to Reduce Debt Service obligation with Fulton County Government & City of East Point portion as established in 2001 Camp Creed TAD Council Resolution
  - Significant Comments:
    - The C.C. TAD payoff is scheduled for FY 2026
    - Refinancing will most likely shorten the scheduled payoff date.
    - When the C.C. TAD Debt Service is paid off the City General Fund will receive its share of Tax Revenues

## Major Fund Balance Report

| FUND BALANCE REPORT - MAJOR FUNDS | | | | | |
|---|---|---|---|---|---|
| Category | General Fund | Electric Fund | Water & Sewer Fund | Solid Waste Fund | Storm Water Fund |
| **Beginning Fund Balance July 1, 2013** | **2,944,197** | **(394,862)** | **1,341,239** | **(1,019,853)** | **981,135** |
| Total Budgeted Revenues | 34,428,068 | 43,678,848 | 24,464,207 | 4,185,500 | 1,903,312 |
| Total Budgeted Expenses | 34,428,068 | 43,678,848 | 24,464,207 | 4,185,500 | 1,903,312 |
| Budget Adjustments | (1,252,502) | 699,000 | - | - | - |
| **Ending Fund Balance June 30, 2014** | **1,691,695** | **304,138** | **1,341,239** | **(1,019,853)** | **981,135** |

## Unfunded Pension Liability Strategy

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 in FY12 was $7,906,896, which included principal and interest. This payment method began on 7/1/2012, with the City contributing an amount of each employee's biweekly salary for current Pension obligation amount, and a percentage of total payrolls to eliminate the Unfunded Liability. The total cost of the Pension liability for FY15 is $8,204,513, which includes the unfunded and active employee pension payments. This amount was reduced by $295K for the sole purpose of funding the 2% Employee Cost of Living Adjustment (COLA). The Unfunded Pension liability amount was validated by the Pension Board, the Actuarial and the Pension Board Attorney. Management in conjunction with the Pension Board will establish and implement a Pension Task Force to review pension liability strategies in the upcoming year.

## Storm Water Program Analysis

**Storm Water Fee Analysis for Commercial & Residential Properties**

**Commercial Properties**

**Commercial Non-Resident Properties Unit Calculation: Total Impervious Sq. ft. (divided by) 1,770 SFU = number of Units**

| Commercial Property Impervious Square Feet | SFU Factor | # of Units per Calculation | FY 14 Rate Per Ordinance | Months | FY 2014 Storm Water Fee | FY 15 Rate Per Ordinance | FY 2015 Storm Water Fee | Increase in Storm Water Rate |
|---|---|---|---|---|---|---|---|---|
| 10,000 | 1,770 | 5.65 | 6.50 | 12 | $ 440.68 | 9.15 | $ 620.34 | $ 179.66 |
| 50,000 | 1,770 | 28.25 | 6.50 | 12 | $ 2,203.39 | 9.15 | $ 3,101.69 | $ 898.31 |
| 100,000 | 1,770 | 56.50 | 6.50 | 12 | $ 4,406.78 | 9.15 | $ 6,203.39 | $ 1,796.61 |
| 200,000 | 1,770 | 112.99 | 6.50 | 12 | $ 8,813.56 | 9.15 | $ 12,406.78 | $ 3,593.22 |
| 400,000 | 1,770 | 225.99 | 6.50 | 12 | $ 17,627.12 | 9.15 | $ 24,813.56 | $ 7,186.44 |
| 900,000 | 1,770 | 508.47 | 6.50 | 12 | $ 39,661.02 | 9.15 | $ 55,830.51 | $ 16,169.49 |

**Residential Properties**

| Resident Properties Impervious Square Footage Calculation: Unit Rate (times) # of Months = Storm Water Fee | FY 2014 Monthly Unit Rate Per Ordinance | Number of Months | FY 2014 Storm Water Fee | FY 2015 Monthly Unit Rate Per Ordinance | FY 2015 Storm Water Fee | Increase in Storm Water Rate |
|---|---|---|---|---|---|---|
| 0 to 1,769 Impervious Sq. Ft. | 3.58 | 12 | $ 42.96 | 5.03 | $ 60.36 | $ 17.40 |
| 1,770 to 4,735 Impervious Sq. Ft. | 6.50 | 12 | $ 78.00 | 9.15 | $ 109.80 | $ 31.80 |
| 4,736 and Above Impervious Sq. Ft. | 9.37 | 12 | $ 112.44 | 13.52 | $ 162.24 | $ 49.80 |

## City of Atlanta Capital Project Sewer Infrastructure Review

Pursuant to a Water & Sewer Intergovernmental agreement between the City of Atlanta and the City of East Point, the following situation is disclosed:

A. In 1979 a 50-year Sewage Capital Improvement Intergovernmental Agreement was agreed to between the City of Atlanta and the City of East Point.

B. In FY 2012 the City of Atlanta began discussions with the City of East Point and its intergovernmental partners regarding a Capital Improvement Infrastructure construction plan to update an aging outdated Sewage processing system.

C. On February 7, 2014 our City received a letter from the City of Atlanta Watershed Commissioner outlining a $261 million Capital Improvement plan. Our City share of the plan is $13.7 million representing a 5.3% share.

- Please refer to the project summary attachment.

D. On April 17, 2014 the City of East Point Interim City Manager, Interim Water & Sewer Director, Interim Finance Director, and Asset Manager met with the City of Atlanta Watershed Commissioner, two Deputy Commissioners, and the Project Manager regarding the Sewer Capital Improvement plan.

- The City of Atlanta presented a project update and projected timelines for the capital improvement projects
- The City of East Point indicated that we didn't have any current available resources to fund the project.
    - We indicated that the structure of our 2006 CIP Bond payments would not allow us to make any significant payments before FY 2020
    - The City of Atlanta seemed amicable to our situation and agreed to work with us.
    - We will be meeting in the near future to continue discussions regarding a reasonable payment structure.

## Personnel Structure

**Health Care Benefits** – After experiencing a 21% price increase in healthcare cost for FY14, the City has negotiated a 21% decrease for FY15 and, more importantly, a freeze of that pricing level for FY16. This will mark the first stable pricing over a 2 year period in the past 8 years. This reduction coupled with the price freeze will provide the City with the ability to save in FY15 and more accurately project second year costs while still providing a quality health benefits package for participating employees and retirees. Our health plan provider will also provide a comprehensive and coordinated wellness plan specifically designed to help reduce our long term costs by focusing on early detection and prevention and coupling that effort with support, education and encouragement of a healthier lifestyle for each participant. The City's health care premium will drop from $3,861,882 to $3,047,504 with the City realizing a $625,000 savings and employees collectively saving $190,000.

**The Workforce** – The FY15 budget recommends the reintroduction of an annual performance evaluation requirement for all employees and establishes twenty-steps for each pay grade at 5% increments. In addition, this budget recommends the elimination of several job titles and re-establishes those positions into different titles in order to eliminate redundancy, streamline the number of positions in the pay plan, and flatten the organization. We have also included the recommendation for a cross training pilot program designed to test our ability to utilize current staff in shortage areas throughout the organization. This Budget also proposes a 2% Cost of Living Adjustment (COLA) for the entire workforce. This will represent the first COLA for the workforce since 2007.

***NEXT STEPS***

City Council will also need to hold formal public hearings on May 19, 2014 and June 2, 2014 to meet the State required Community Notice and Involvement Process. The FY15 Proposed Budget is slated to be adopted on or by June 30, 2014. The City Council will continue to receive monthly financial reporting process to provide feedback on the financial performance of its Financial Plan.

***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 I look forward to working closely with you and the staff team in building a strong East Point.

Respectfully submitted,

Ellis E. Mitchell

Ellis E. Mitchell
Interim City Manager
Enclosures



The city of
EAST POINT
Georgia

# FY 2015
# Budget
# Ordinance

STATE OF GEORGIA
COUNTY OF FULTON

ORDINANCE NO. 009-014

# 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, 2015; 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, 2015, is $127,989,620. The budget includes all revenues and expenditures for governmental and enterprise purposes as detailed in the accompanying budget document herein incorporated is hereby adopted in accordance with Georgia law. The Fund Summaries are as follows:

| OPERATING BUDGET | FY2015 PROPOSED |
|---|---|
| General Fund | $ 32,446,619 |
| Confiscated Assets | $ 195,000 |
| E911 | $ 1,180,528 |
| Hotel/Motel | $ 2,800,000 |
| Water & Sewer | $ 24,264,207 |
| Electric | $ 45,688,065 |
| Storm Water | $ 2,276,312 |
| Solid Waste | $ 4,185,500 |
| Subtotal | $ 113,036,231 |

| DEBT, GRANT & CAPITAL BUDGETS | FY2015 PROPOSED |
|---|---|
| Capital Projects | 2,578,449 |
| Camp Creek TAD District | 3,316,218 |
| TAD Corridors | 150,000 |
| General Grant Funds | 61,158 |
| Restricted Funds | 8,847,564 |
| Subtotal | 14,953,389 |
| TOTAL FY 2015 BUDGET | 127,989,620 |

Section 2. This ordinance shall become effective immediately and the budget shall be implemented for the Fiscal Year of July 1, 2014 through June 30, 2015.

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 - May 19, 2014

Second Reading - June 2, 2014

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 30th of June, 2014.

Jannquell Peters, Mayor

ATTEST:

S. Diane White, City Clerk

APPROVED AS TO FORM:

Brad Bowman, Interim City Attorney

The city of
EAST POINT
Georgia

# FY 2015

# Rate Schedules

OFFICE OF MAYOR JANNQUELL PETERS
2777 East Point Street
East Point, GA 30344
Office: 404.270.7091 Fax: 404.209.5100

COUNCIL MEMBERS

SHARON D. SHROPSHIRE
ALEXANDER GOTHARD

KAREN RENE'
LANCE RHODES

NANETTE SAUCIER
MYRON B. COOK

DEANA HOLIDAY
INGRAHAM
LATONYA MARTIN

CITY MANAGER

ELLIS MITCHELL
INTERIM CITY MANAGER

**MEMORANDUM**

**TO:** Julie Keener
Accounting

**FROM:** Iris Ross
Office of the Mayor

**CC:** Jannquell Peters
Mayor

**DATE:** May 5, 2014

**SUBJECT:** Proclamation Frames

In an attempt to reduce the cost of ceremonial documents Mayor Peters has decided to pass the $25 cost of proclamation frames on to the person and/or organization requesting the document.

Received by: _____

# City of East Point
## Parks and Recreation Department
## FY 2015 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*** | | | | |
| Refundable Security Deposit = $100.00 | | | | |
| Gymnasium Rental | $ 75.00 | Per Hour | 150 | $ 11,250.00 |
| Staffing Overtime Fees | $ 20.00 | Per Hour | | $ - |
| ***COMMUNITY ROOM*** | | | | |
| Refundable Security Deposit = $75.00 | | | | |
| Community Room 1 (Blue Floor) | $ 25.00 | Per Hour | 100 | $ 2,500.00 |
| Community Room 2 (Wood Floor) | $ 50.00 | Per Hour | 100 | $ 5,000.00 |
| Staffing Overtime Fees | $ 20.00 | Per Hour | | $ - |
| ***KITCHENETTE*** | | | | |
| Refundable Security Deposit = $50.00 | | | | |
| Kitchenette - Jefferson Park Recreation Center | $ 50.00 | Per Occurrence | 25 | $ 1,250.00 |
| ***COURTYARD*** | | | | |
| Refundable Security Deposit = $25.00 | | | | |
| Courtyard - Jefferson Park Recreation Center | $ 25.00 | Per Occurrence | 2 | $ 50.00 |
| ***BALL FIELDS*** | | | | |
| Refundable Security 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*** | | | | |
| Refundable Security 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*** | | | | |
| Refundable Security 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 2015 Rate and Fee Schedule

***PROGRAM FEES***

| Instructor Service Programs | Market | Per Class/Session | | |
|---|---|---|---|---|
| **Program Fees** | | | | |
| Camps ($5.00 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 |
| **Youth/Adult Sports Registration Fees** ($5.00 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) | $ 75.00 | Per Season | 30 | $ 2,250.00 |
| Basketball (Age 5-17) Boys and Girls | $ 100.00 | Per Season | 80 | $ 8,000.00 |
| Baseball (Age 3-4) Co-ed | $ 50.00 | Per Season | 30 | $ 1,500.00 |
| Baseball (Age 5-6) Co-ed | $ 75.00 | Per Season | 30 | $ 2,250.00 |
| Baseball (Age 7-8) Co-ed | $ 100.00 | Per Season | 25 | $ 2,500.00 |
| Baseball (Age 9-14) Boys | $ 100.00 | Per Season | 25 | $ 2,500.00 |
| Softball (Age 9-14) Girls | $ 80.00 | Per Season | 25 | $ 2,000.00 |
| Tennis (Age 5-17) | $ 60.00 | Per Season | 30 | $ 1,800.00 |
| **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 |
| | | | | $ 89,900.00 |

# EAST POINT DEPARTMENT OF WATER & SEWER 2015 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 |

## 24inch

| | | |
|---|---|---|
| ::Water Main Installation: Size 24". Inspection & Testing | $ | 2650.00 |
| ::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 11/2" | $ | 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 tol-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 |

## Sewer Tap Connection Fees

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

## 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**

**0-7000 gal $3.91 per 1000gal**

**8000-15000 $4.89 per 1000gal**

**16,000 + $6.84 per 1000gal**

## *Deposit For Water Service*

| | |
|---|---|
| Deposit Residential | min $100- max$ 200 |
| Deposit Commercial | 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 Residential | $ | 100.00 |
| Sewer Construction: Inspection Fees: Privately Constructed Sewer Connections- Non-Single Family | | |

Sewer Construction: Capacity Certification Fee- Residential-Commercial Flows< 2500 gallons per day

Sewer Construction: Capacity Certification Fee- Commercial Flows> 2500 gallons per day

Sewer Construction: Capacity Certification Fee- Capacity Analysis- Flat Rate

Sewer Construction: Capacity Certification Fee- Modeling, Site Visits, Alternative Analyses-

Sewer Construction- Grease Trap- Wastewater Discharge Permit- Annual

**Sewer Construction - Grease Trap - Penalties - Violation**

| | | |
|---|---|---|
| | $ | 275.00 |
| Sewer Construction - Grease Trap- Penalties - Offense | | |
| | $ | 250.00 |
| | $ | 250.00 |
| | $ | 600.00 |
| | $ | 1,500.00 |
| | $ | 200.00 |
| | Up to | $ 1000.00 |

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

The city of
EAST POINT
Georgia

# Tax and Fee Schedule 2015-2016

| Taxes and Fees | FY15 | FY16 |
|---|---|---|
| General Property Taxes | | |
| Real Estate Taxes (per $1,000 of assessed value) | $15.00 | $15.00 |
| Personal Property Taxes (per $1,000 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% |

The city of
EAST POINT
Georgia

# SOLID WASTE - FY2015 PROPOSED

| RESIDENCE | RATE | CU.YD. RATE | ADD.ITEM RATE | |
|---|---|---|---|---|
| SINGLE FAMILY | $21.50 | | | |
| MULTI- FAMILY | $18.00 | | | |
| ADDITIONAL CART-95GAL. | $6.00 | | | |
| BULK - PICK-UP | $35.00 | | **$10.00** | |
| YARD WASTE-PICK-UP | $50.00 | **$10.00** | | |
| REPLACEMENT CART FEE | $60.00 | | | |
| | | | | |
| **COMMERCIAL** | **1/WK. RATE** | **2/WK. RATE** | **3/WK. RATE** | **4/WK. RATE** |
| **FIRST 95 GAL. CONT.** | $25.00 | **50** | **75** | **100** |
| **EA. ADD'L 95 GAL. CONT.** | $10.00 | $ 20.00 | $ 30.00 | $ 40.00 |
| | | | | |
| **VIOLATIONS FOR BULK** | **MIN.** | **MAX.** | | |
| | $ 70.00 | $ 1,000.00 | | |

The city of
EAST POINT
Georgia

**Human Resources Department**
1526 East Forrest Ave., Suite 400
East Point, Georgia 30344
404-270-7067 Telephone
404-209-5170 Fax
www.eastpointcity.org

MAYOR
ANNQUELL PETERS

COUNCIL MEMBERS
SHARON D. SHROPSHIRE
ALEXANDER GOTHARD
CAREN RENÉ
ANCE RHODES
JANETTE SAUCIER
MYRON B. COOK
DEANA HOLIDAY INGRAHAM
ATONYA MARTIN

INTERIM CITY MANAGER
ELLIS E. MITCHELL

# MEMORANDUM

**To:** Julie Keener, Budget Manager

**From:** Wyndra Carter, Sr. Human Resources Generalist

**Date:** 7/1/2014

**Re:** Proposed Fee Schedule for FY 2014

---

Listed below is the fee schedule for the Human Resources Department for the FY 2014 Budget:

$10.00 – To replace lost/stolen/broken ID Card/Badges.

Please let me know if you have any questions or require any additional information.

Wyndra Carter
Sr. Human Resources Generalist

City of East Point
Human Resources Department
1526 East Forrest Avenue, Suite 400
East Point, GA 30344

404.270.7063 (Office)
404.209.5170 (Fax)

wcarter@eastpointcity.org

# Utility Service Fees

| Standard Fees | |
|---|---|
| **Fee Description** | **Applicable Charges** |
| Credit Check Fee | $5 |
| Customer Care Service Fee | $3 |
| New Service Fee (Payment must be received by 4:00 p.m. for connection of electric services on the same day) | $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 |
| CBO (Cut Back On) (Payment must be received by 5:00 p.m. for reconnection of services) | No additional charges |
| 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 |

| Unauthorized Service Fees | |
|---|---|
| **Fee Description** | **Applicable Charges** |
| TAMPERING FEE ⓾ cut or broken seals ⓾ locking bands ⓾ damaged meters ⓾ unauthorized reconnection | $100 + consumption |
| HAZARD FEE ⓾ Jumpers in the socket ⓾ Unauthorized meter in socket (not City of East Point meter) ⓾ 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

Ellis Mitchell
Interim City Manager

Woodrow W. Blue, Jr.
Chief of Police

April 09, 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 FY15:

| | |
|---|---|
| Post 1990 Reports | $ 5.00 |
| Pre 1990 Reports | $ 15.00 |
| Taxi Permits | $ 50.00 |
| Taxi Inspections | $100.00 |
| Alcohol Server Permit | $ 75.00 |
| 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<br>Single Family<br>Other | $350 | $5 per acre<br>5 per lot<br>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<br>Mini Review – 2 business days | |

## Land Development Permit Fees

| | | | |
|---|---|---|---|
| Land Development<br>Commercial and all other<br>Single Family | $350 | $20 per acre<br>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<br>Commercial and all other<br>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<br>Antenna co-location (per antenna) | Based on valuation of job<br>400 | |
| Demolition<br>Accessory Building<br>Commercial and all other<br>Single Family Homes | 85<br>550<br>300 | Plus $5 per acre |
| Fence | 70 | Plus $3 per $1,000 of the estimated cost |
| Administrative Permit<br>Film Production | 300.00<br>600.00<br>300.00<br>35.00<br>35.00<br>400.00<br>900.00<br>100.00<br>250.00 | Film Fee<br>Expedited film fee for review less than 14-days<br>City property/land for vehicle/equipment parking<br>Off-Duty police officer (minimum 3 hours)<br>EMT (minimum 3 hours)<br>Engine<br>Engine and Ladder<br>Blasting<br>Fireworks |
| Temporary Storage Unit/PODS<br>Residential<br>Non-Residential | 50<br>100 | Residential allows 3 permits per year – 30 days each<br>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<br>Roadside/Produce Vending Fee | 100<br>50 | Plus Administrative Fee<br>If vendor does not have an applicable business license |
| Administrative Permit for Outdoor Events/ Festivals/Vending<br>Class A<br>Class B<br>Class C<br>Class D<br>Class E | <br>500<br>325<br>200<br>150<br>125 | Plus Administrative Fee<br>Participation of 20,000 or greater<br>Participation of 10,000 to 19,999<br>Participation of 2,000 to 9,999<br>Participation of 250 to 1,999<br>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.<br>Tree Protection Plan submittal with survey and scope of work is required for over ten (10) trees excluding single family lots. |
| Tree Removal | 75<br><br>60 | Removal of 6 or more Specimen trees requires base fee plus $20 per tree removed. A permit is issued.<br><br>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<br>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<br>Certificate of Completion applies to renovation projects.<br>Certificate of Completion fees will be assessed per unit for multi-family and townhome dwellings. |

ADDITIONAL FEES (No Administrative Fee Required)

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

* Townhome building permit values are assessed per unit.
* Multi-Family Apartments and free standing building permit values are assessed per building. ***Applies to new construction***
* Multi-family Apartments and free standing building permit values are assessed per cost of project plus $75.00 per unit. ***Applies to renovations***
* Trade permit fees are assessed per unit
** New Fees

# 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<br>Electrical<br>Plumbing<br>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<br>Electrical<br>Plumbing<br>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**<br>Commercial, Residential and all other<br>Electrical<br>Plumbing<br>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 |
| **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 |
| Toilet | | 2.50 |
| Urinals | | 2.50 |
| Washing Machine | | 2.50 |
| Water Service (per ft) | | 0.10 |
| Water Closet | | 2.50 |
| Water Heater | | 20.00 |

# 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***
*JANQUELL PETERS*

***COUNCIL MEMBERS***
*SHARON D. SHROPSHINE*
*ALEXANDER GOTHARD*
*KAREN RENE*
*LANCE RHODES*
*NANETTE SAUCIER*
*MYRON B. COOK*
*DEANA HOLIDAY INGRAHAM*
*LATONYA MARTIN*

***CITY MANAGER***
*ELLIS E. MITCHELL*


To: Julie Keener, Budget Manager

FROM: William H. Ware, Deputy Chief

DATE: April 9, 2014

SUBJECT: **FIRE DEPARTMENT FEES FOR FY-15**

The below are the fees for the Fire Department.

## Current East Point Fire Department Fee Schedule

| *Permits* | *Fees* |
|---|---|
| *Fireworks permits* | *$250.00* |
| *Blasting permits* | *$100.00* |
| *Hot works / Tar Kettles permits* | *$50.00* |
| *Tent permits* | *$50.00* |
| *Carnival permits* | *$50.00* |
| *Fire Recovery Auto Accidents* | *$100 – $1,000 depending on the claim* |

***The list below shows all fees pertaining to false alarms:***

| *Number of alarms* | *Fees* |
|---|---|
| *First false alarm* | *No fee* |
| *Second false alarm* | *No fee* |
| *Third false alarm* | *$100.00 plus Court Cost* |
| *Fourth false alarm* | *$150.00 plus Court Cost* |
| *Fifth false alarm* | *$200.00 plus Court Cost* |
| *Six false alarm and subsequent false alarm* | *$250.00 plus Court Cost* |

The city of
EAST POINT
Georgia

**Office of the City Clerk**
1526 East Forrest Avenue
East Point, Georgia 30344
404-270-7100 Telephone
404-765-1014 Facsimile
www.eastpointcity.org

MAYOR
ANNQUELL PETERS

COUNCIL MEMBERS
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ALEXANDER GOTHARD
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ANCE RHODES
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ATONYA MARTIN

NTERIM CITY MANAGER
ELLIS E. MITCHELL

**City Clerk's Office Fee Schedule**
**FY 2014-15**

The City Clerk's office is the designated records custodian for the City of East Point and therefore responsible for responding to all open record requests submitted to the City of East Point. Requests for public records received or maintained by other departments will be forwarded to the City Clerk's Office immediately upon receipt of the request. Listed below are fees for obtaining various documents from the City of East Point:

**Fees and other charges:**

Production of documents that equal to less than $1.00.....**No Charge
Notary Charges ..... $ 5.00 per document
Document Certification .....$ 5.00

**Open Records Requests:**
Motor Vehicle Accident Reports .....$ 5.00 per report

*Copies per page (up to 8 ½" x 14") .....0.10¢ each
Copies per page (11" x 17") .....0.15¢ each

**Map requests:**
A-Size (81/2" x 11") ..... $ 5.00 each
B-Size (11" x 17") .....$ 10.00 each
C-Size (17" x 22") .....$ 15.00 each
D-Size (22" x 34") .....$ 20.00 each
E-Size (36" x 44") .....$ 25.00 each

**Media:**
DVDs ..... $ 5.00 each
CDs ..... $ 3.00 each
USB Drives ..... $ 7.00 each
Cassette Tapes .....$ 1.00 each

**Per O.C.G.A. § 50-18-71, copying charges are .10¢ per page. There is also an administrative charge for search, retrieval and other direct administrative cost. This fee is an hourly charge, which is imposed and shall not exceed the salary of the lowest paid employee who has the necessary skill and training to process the request. There is no cost for the first 15 minutes of research.*

** *Per O.C.G.A. § 50-18-77, the following Agencies can get records at no charge:*

- *A state or federal grand jury*
- *Taxing Authority*
- *Law Enforcement Agency*
- *Prosecuting Attorney*
- *Neighborhood Association President (crime stats only)*

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)<br>0 – 2 SY<br>2 – 25 SY<br>25 – 100 SY<br>100 – 500 SY<br>500 + | *Application fee waived for driveway apron replacement and repair*<br>$10.00<br>$30.00<br>$40.00<br>$50.00<br>$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**

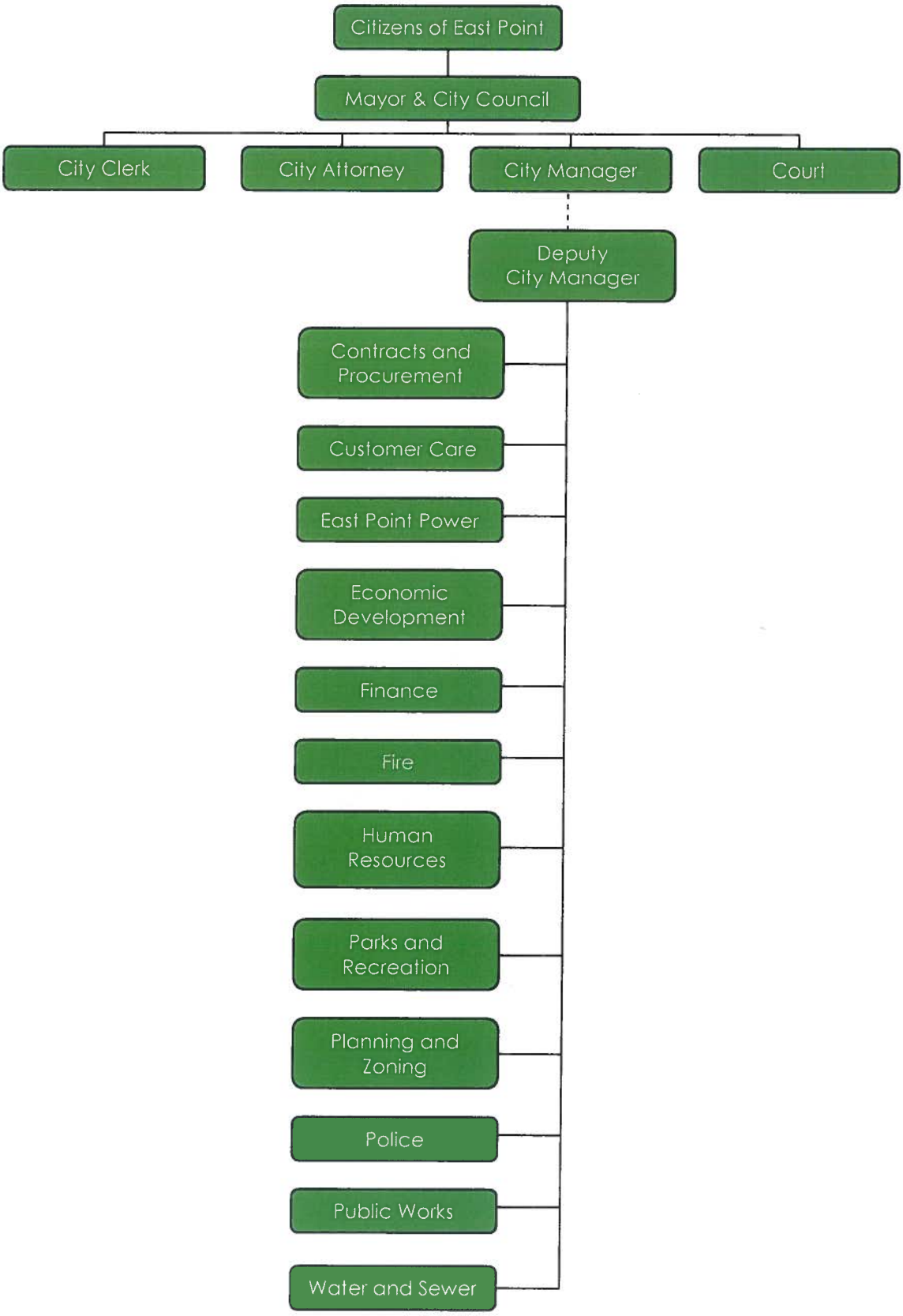
Updated: 10.4.13



The city of
EAST POINT
Georgia

# FY 2015
# Personnel

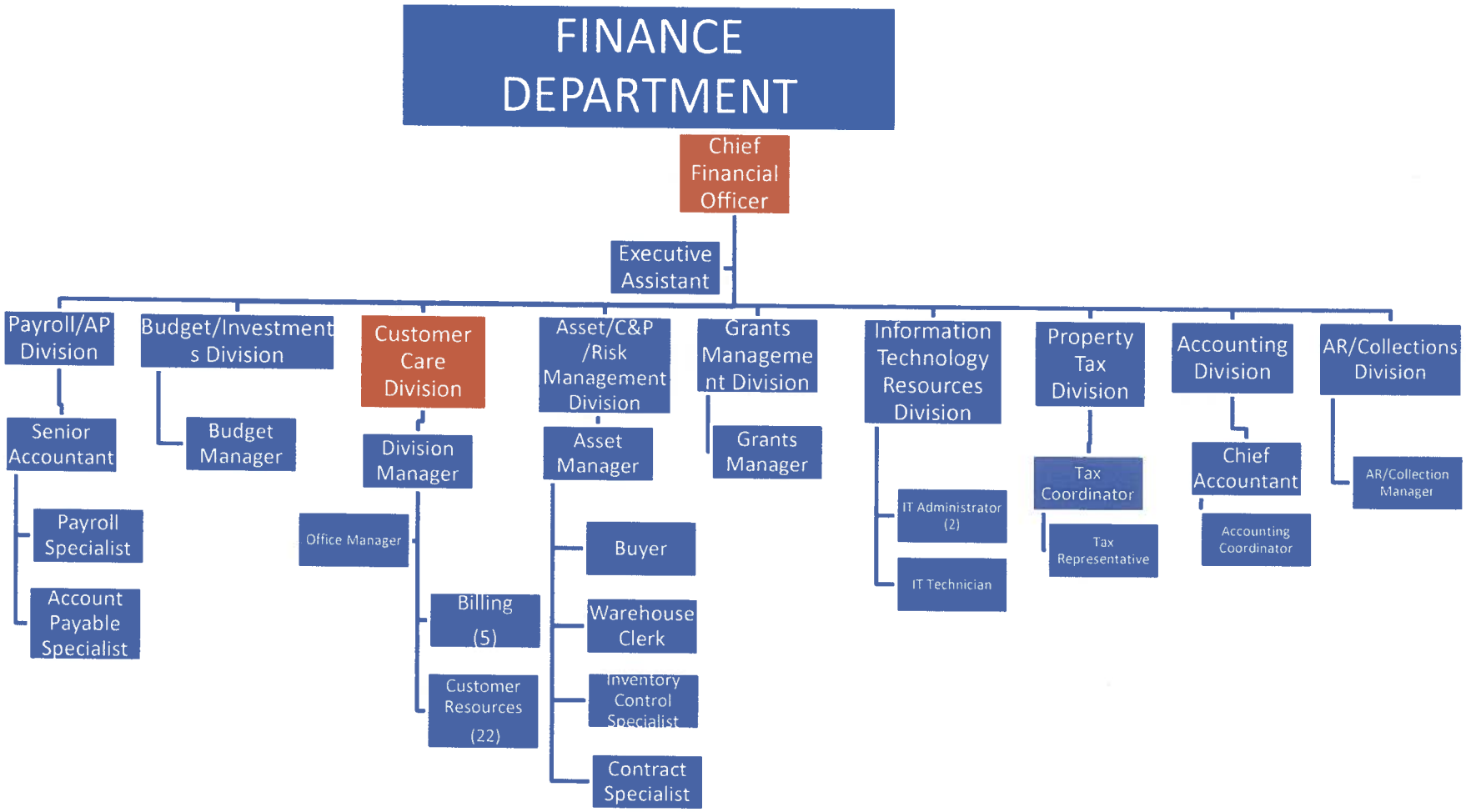
# City of East Point Organization Chart



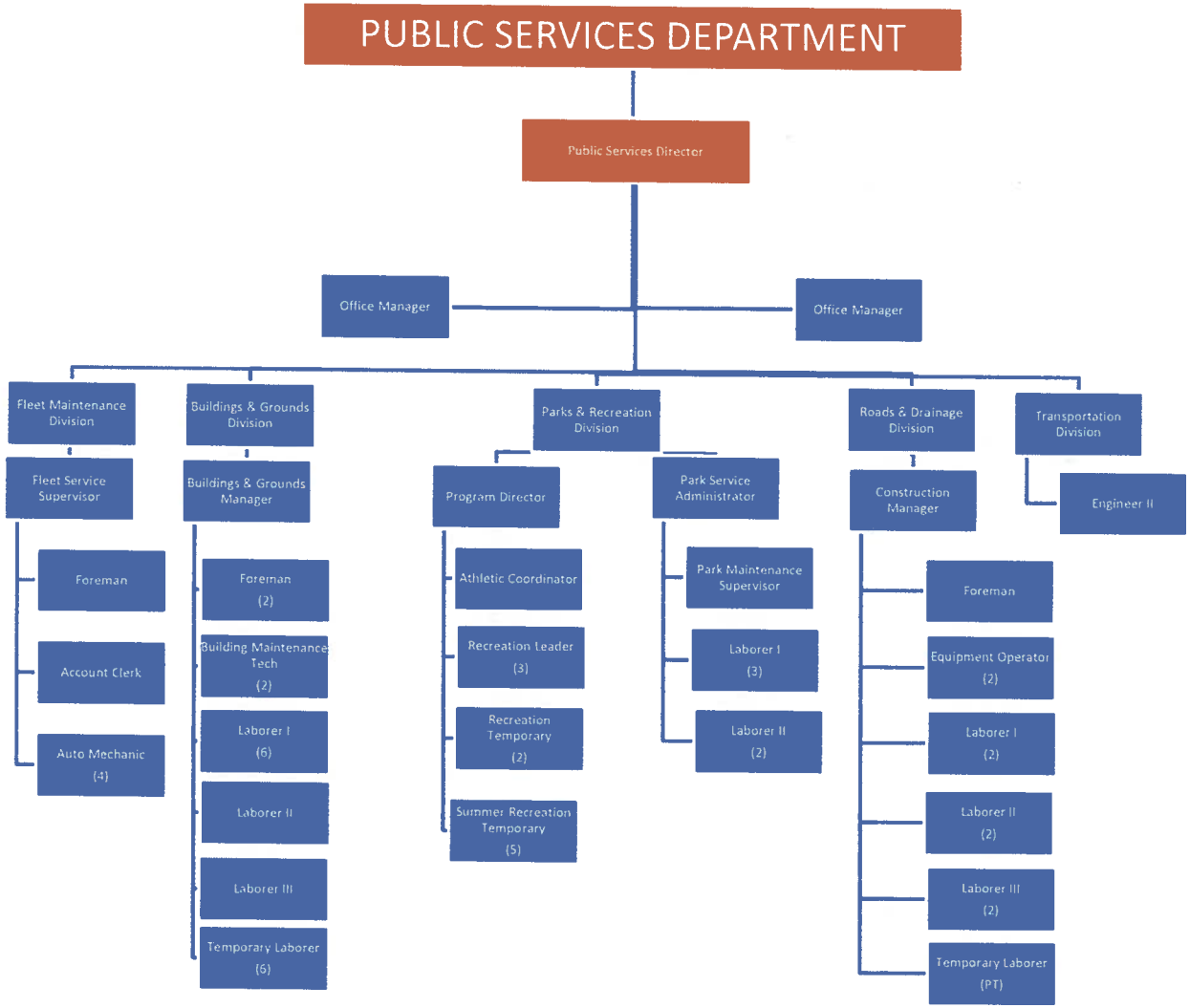
# City of East Point Proposed FY15 Organization Chart

REVISED
6/19/2014

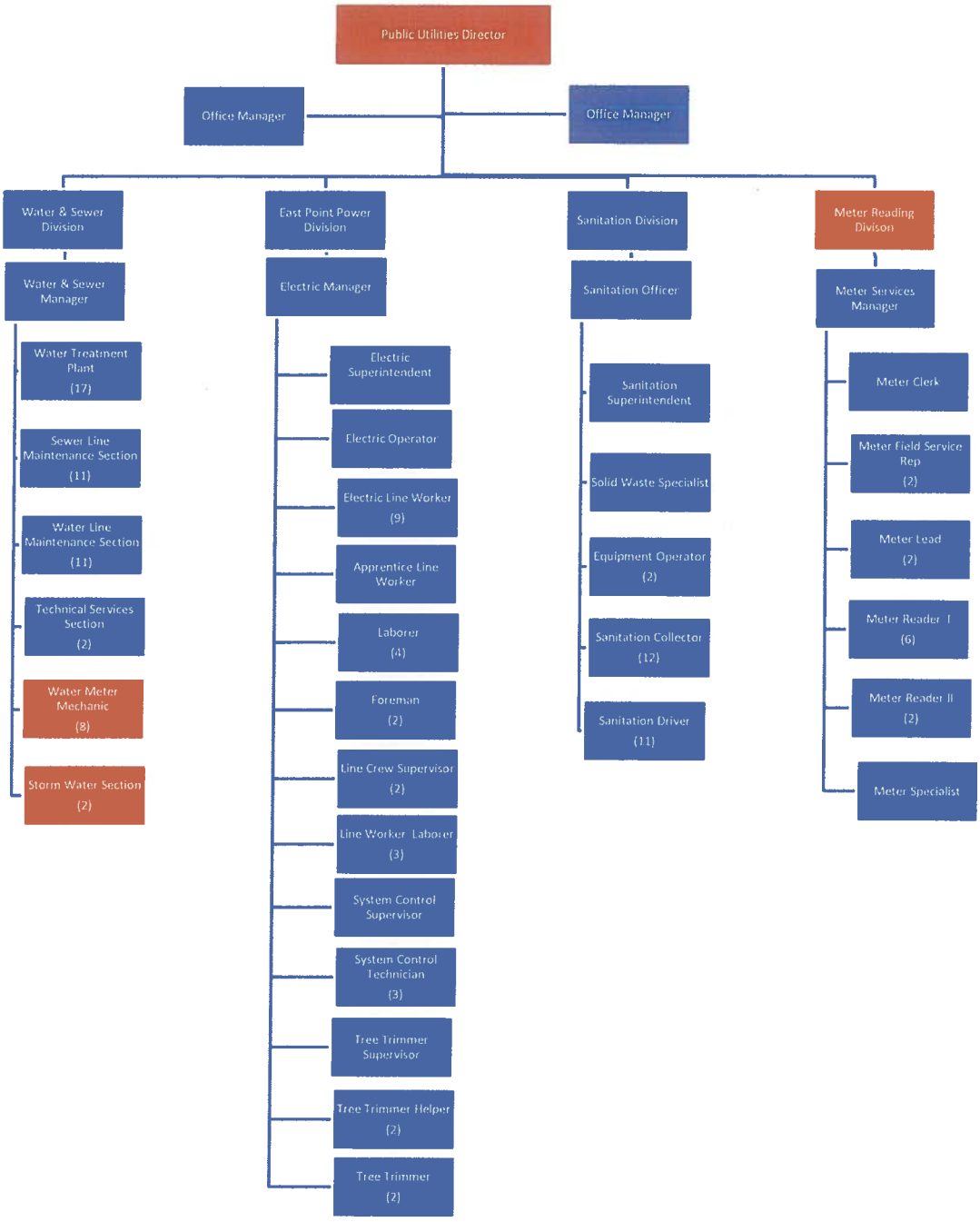


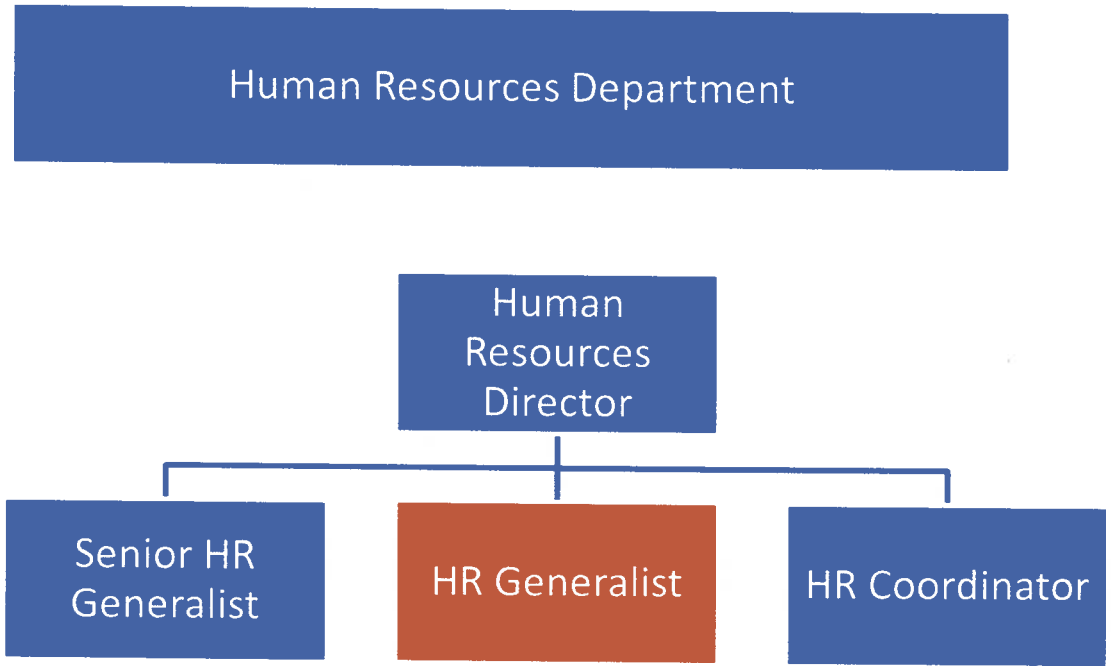



Number of Employees


PUBLIC SERVICES DEPARTMENT
Public Services Director
Office Manager
Office Manager
Fleet Maintenance Division
Buildings & Grounds Division
Parks & Recreation Division
Roads & Drainage Division
Transportation Division
Fleet Service Supervisor
Buildings & Grounds Manager
Program Director
Park Service Administrator
Construction Manager
Engineer II
Foreman
Account Clerk
Auto Mechanic (4)
Foreman (2)
Building Maintenance Tech (2)
Laborer I (6)
Laborer II
Laborer III
Temporary Laborer (6)
Athletic Coordinator
Recreation Leader (3)
Recreation Temporary (2)
Summer Recreation Temporary (5)
Park Maintenance Supervisor
Laborer I (3)
Laborer II (2)
Foreman
Equipment Operator (2)
Laborer I (2)
Laborer II (2)
Laborer III (2)
Temporary Laborer (PT)

# PUBLIC UTILITIES DEPARTMENT



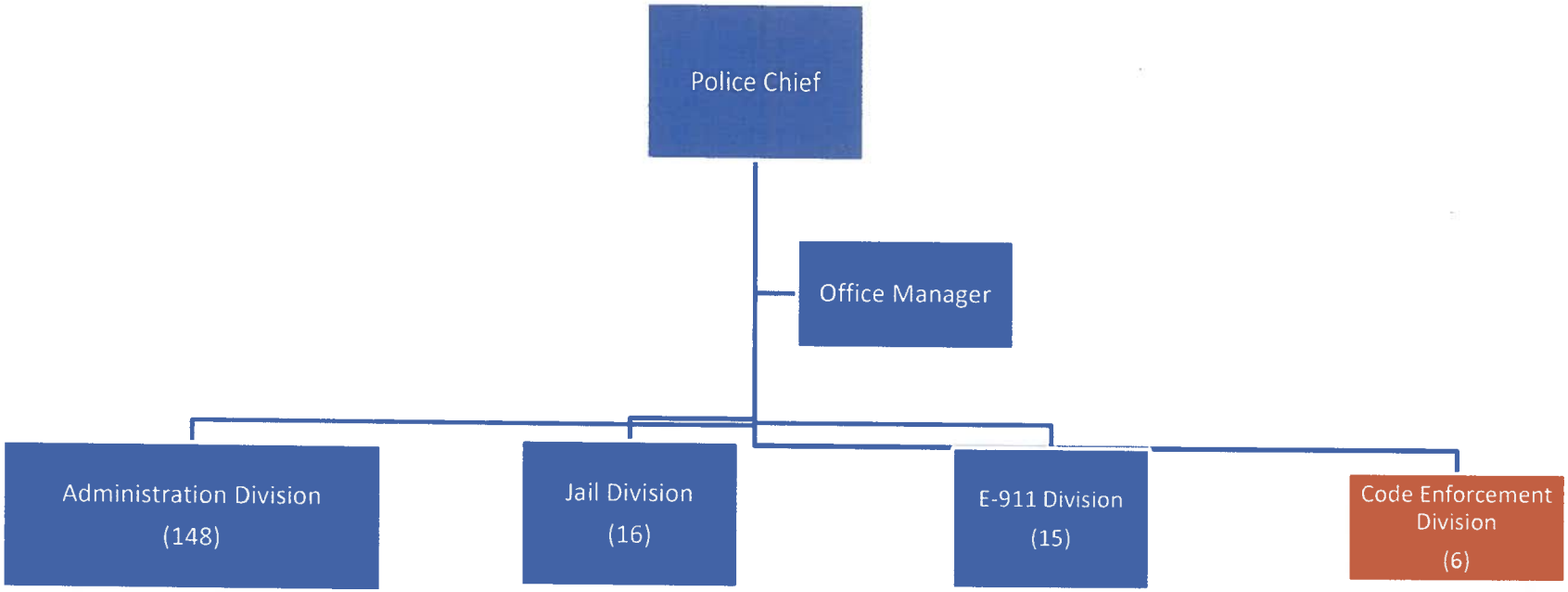



Number of Employees

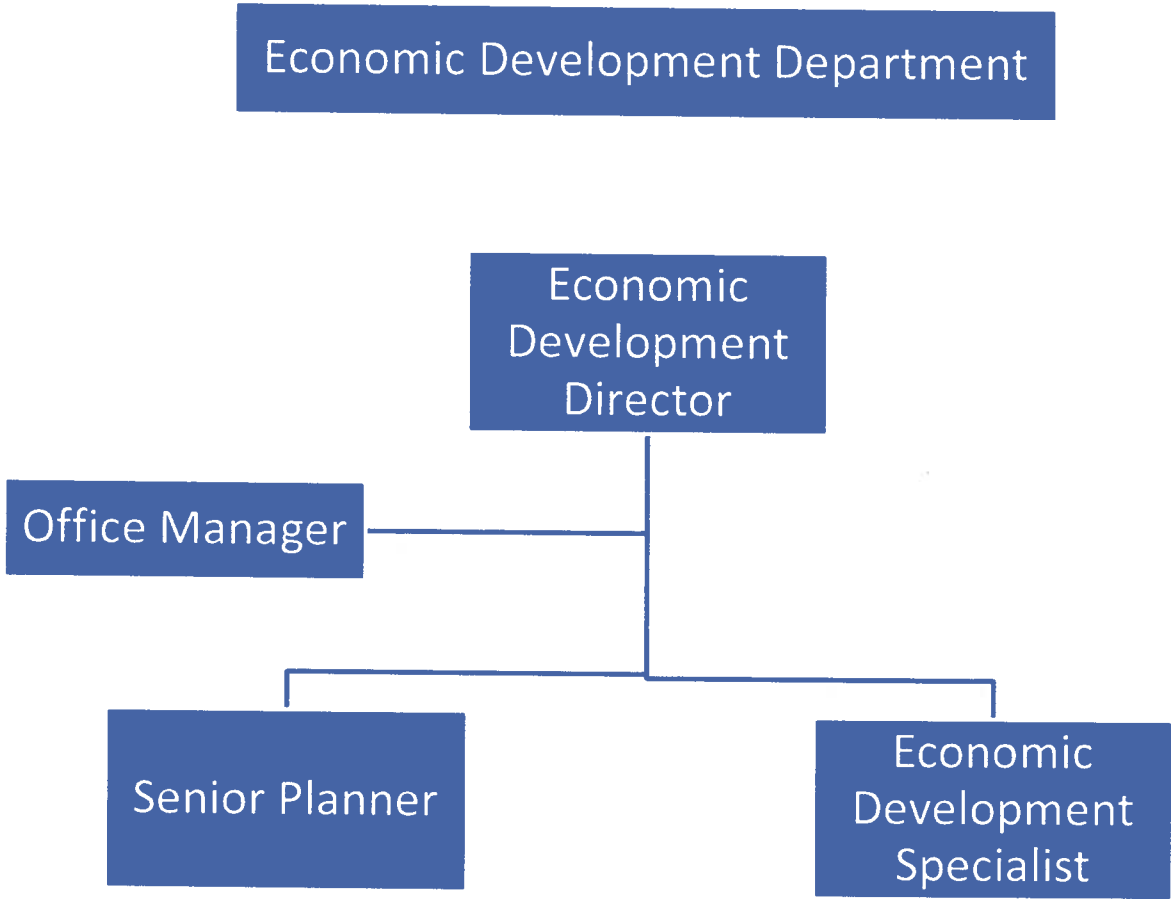
Number of Employees

# POLICE DEPARTMENT

REVISED
6/19/2014




Number of Employees




Number of Employees

REVISED
6/19/2014




Number of Employees



The city of
EAST POINT
Georgia

# FY 2015
# Fund
# Summaries

# CITY OF EAST POINT
## FY15 Adopted Budget
### Budget Summary - All Funds

| G/L Description | FY 12 Actuals | FY 13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted |
|---|---|---|---|---|---|
| **General Fund** | | | | | |
| Revenues | 31,702,943 | 30,702,183 | 33,975,566 | 34,428,068 | 32,446,619 |
| Expenditures | 34,133,270 | 29,406,968 | 33,975,566 | 34,428,068 | 32,446,619 |
| Variance | (2,430,328) | 1,295,215 | 0 | 0 | 0 |
| **Confiscated Assets** | | | | | |
| Revenues | 250,700 | 279,117 | 195,000 | 195,000 | 195,000 |
| Expenditures | 541,133 | 61,827 | 195,000 | 195,000 | 195,000 |
| Variance | (290,433) | 217,290 | 0 | 0 | 0 |
| **E911** | | | | | |
| Revenues | 858,022 | 923,153 | 1,186,519 | 1,499,519 | 1,180,528 |
| Expenditures | 858,022 | 922,457 | 1,186,519 | 1,499,519 | 1,180,528 |
| Variance | 0 | 696 | 0 | 0 | 0 |
| **Restricted Grant Funds** | | | | | |
| Revenues | 606,231 | 385,739 | 5,514,008 | 5,514,008 | 8,847,564 |
| Expenditures | 606,232 | 385,739 | 5,514,008 | 5,514,008 | 8,847,564 |
| Variance | (1) | - | 0 | 0 | 0 |
| **General Grant Funds** | | | | | |
| Revenues | 370,823 | 211,707 | 227,801 | 227,801 | 61,158 |
| Expenditures | 370,823 | 211,707 | 227,801 | 227,801 | 61,158 |
| Variance | (0) | - | 0 | 0 | 0 |
| **Camp Creek TAD B District** | | | | | |
| Revenues | 3,466,062 | 3,316,218 | 2,368,800 | 2,368,800 | 3,316,218 |
| Expenditures | 2,365,800 | 2,362,000 | 2,368,800 | 2,368,800 | 3,316,218 |
| Variance | 1,100,262 | 954,218 | 0 | 0 | 0 |
| **Hotel/Motel Tax** | | | | | |
| Revenues | - | 2,792,022 | 2,800,000 | 2,800,000 | 2,800,000 |
| Expenditures | 2,640,364 | 2,792,022 | 2,800,000 | 2,800,000 | 2,800,000 |
| Variance | (2,640,364) | - | 0 | 0 | 0 |
| **TAD Corridors** | | | | | |
| Revenues | 498,917 | 151,082 | 0 | 0 | 150,000 |
| Expenditures | - | - | 0 | 0 | 150,000 |
| Variance | 498,917 | 151,082 | 0 | 0 | 0 |
| **Bond Construction** | | | | | |
| Revenues | - | - | 0 | 0 | 0 |
| Expenditures | 154,556 | - | 0 | 0 | 0 |
| Variance | (154,556) | - | 0 | 0 | 0 |

# CITY OF EAST POINT
## FY15 Adopted Budget
### Budget Summary - All Funds

| G/L Description | FY 12 Actuals | FY 13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted |
|---|---|---|---|---|---|
| **Capital Improvements** | | | | | |
| Revenues | 1,223,550 | 1,212,075 | 2,682,721 | 2,993,588 | 2,578,449 |
| Expenditures | 1,250,356 | 1,470,515 | 2,682,721 | 2,993,588 | 2,578,449 |
| Variance | (26,806) | (258,440) | 0 | 0 | 0 |
| **Water & Sewer Utility** | | | | | |
| Revenues | 19,717,143 | 21,125,722 | 24,464,207 | 24,464,207 | 24,264,207 |
| Expenses | 18,709,868 | 19,303,113 | 24,464,207 | 24,464,207 | 24,264,207 |
| Variance | 1,007,275 | 1,822,609 | 0 | 0 | 0 |
| **Electric** | | | | | |
| Revenues | 37,152,461 | 40,164,665 | 45,276,816 | 43,678,848 | 45,688,065 |
| Expenses | 39,678,600 | 38,919,373 | 45,276,816 | 43,678,848 | 45,688,065 |
| Variance | (2,526,139) | 1,245,292 | 0 | 0 | 0 |
| **Storm Water** | | | | | |
| Revenues | - | 3,208,954 | 2,276,312 | 1,903,312 | 2,276,312 |
| Expenses | 466,386 | 1,761,433 | 2,276,312 | 1,903,312 | 2,276,312 |
| Variance | (466,386) | 1,447,521 | 0 | 0 | 0 |
| **Solid Waste** | | | | | |
| Revenues | 3,937,834 | 3,972,515 | 4,185,500 | 4,185,500 | 4,185,500 |
| Expenses | 4,330,034 | 4,411,543 | 4,185,500 | 4,185,500 | 4,185,500 |
| Variance | (392,200) | (439,028) | 0 | 0 | 0 |
| **Customer Care** | | | | | |
| Revenues | - | - | 0 | 0 | 0 |
| Expenditures | 29,721 | (1,322) | 0 | 0 | 0 |
| Variance | (29,721) | 1,322 | 0 | 0 | 0 |
| **Internal Service** | | | | | |
| Revenues | - | - | 0 | 0 | 0 |
| Expenditures | - | - | 0 | 0 | 0 |
| Variance | - | - | 0 | 0 | 0 |
| **Revenues** | **100,273,604** | **108,968,656** | **125,153,250** | **124,258,651** | **127,989,620** |
| **Expenditures/Expense** | **106,135,165** | **102,007,375** | **125,153,250** | **124,258,651** | **127,989,620** |
| Variance - ALL FUNDS | **(5,861,561)** | **6,961,281** | **0** | **0** | **0** |
| **Restricted Funds** | | | | | |
| **Municipal Corporate Trust (MCT) Reserve** | | | | | **13,770,677** |

# CITY OF EAST POINT
## General Fund Budget Summary
## FY 2015 Adopted Budget

| | FY12 Actuals | FY 13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | % over FY 14 Amended |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Revenues:** | | | | | | |
| Taxes | $ 23,519,064 | $ 25,168,570 | $ 23,927,505 | $ 23,127,504 | $ 22,934,570 | -0.83% |
| Licenses and Permits | $ 1,792,303 | $ 2,181,044 | $ 2,206,300 | $ 2,206,300 | $ 2,211,500 | 0.24% |
| Intergovernmental Revenues | $ 7,205 | $ 5,479 | $ 5,040 | $ 5,040 | $ 5,040 | 0.00% |
| Charges for Services | $ 346,320 | $ 305,658 | $ 736,150 | $ 736,150 | $ 740,150 | 0.54% |
| Fines and Forfeitures | $ 1,735,706 | $ 1,597,861 | $ 1,577,200 | $ 1,577,200 | $ 1,577,200 | 0.00% |
| Investment Income | $ 4,139 | $ 2,433 | $ - | $ - | $ 2,500 | 0.00% |
| Miscellaneous Revenue | $ 1,992,205 | $ 394,133 | $ 697,446 | $ 697,446 | $ 787,446 | 12.90% |
| Other Financing Sources | $ 4,462,036 | $ 4,173,500 | $ 4,825,924 | $ 6,078,426 | $ 4,188,213 | -31.10% |
| CAFR Adjustments | $ (2,156,032) | $ (3,126,496) | $ - | $ - | $ - | 0.00% |
| Total General Fund | $ 31,702,943 | $ 30,702,183 | $ 33,975,562 | $ 34,428,068 | $ 32,446,619 | -5.76% |
| **Expenditures:** | | | | | | |
| Personnel Services | $ 24,452,168 | $ 24,966,627 | $ 24,775,626 | $ 25,024,758 | $ 24,058,688 | -3.86% |
| Purchased/Contracted Services | $ 5,810,094 | $ 4,988,047 | $ 5,215,712 | $ 5,215,712 | $ 4,361,997 | -16.37% |
| Supplies | $ 1,217,022 | $ 1,034,819 | $ 1,007,445 | $ 1,045,815 | $ 1,056,095 | 0.98% |
| Capital | $ 313,204 | $ 127,669 | $ 175,118 | $ 340,118 | $ 194,268 | -42.88% |
| Indirect Cost from Internal Funds | $ 934,510 | $ 214,259 | $ 833,797 | $ 833,797 | $ 862,617 | 3.46% |
| Debt Service | $ 845,972 | $ 272,231 | $ 414,111 | $ 414,111 | $ 377,711 | -8.79% |
| Other Costs | $ 2,707,217 | $ 242,230 | $ 847,838 | $ 847,838 | $ 680,715 | -19.71% |
| CAFR Adjustments | $ (2,146,916) | $ (3,121,513) | $ - | $ - | $ - | 0.00% |
| Transfers In/Out | $ - | $ 682,599 | $ 705,919 | $ 705,919 | $ 854,528 | 21.05% |
| Total General Fund | $ 34,133,270 | $ 29,406,968 | $ 33,975,565 | $ 34,428,067 | $ 32,446,619 | -5.76% |

| By Department | FY12 Actuals | FY 13 Actuals | FY14 Adopted | FY14 Amended | FY15 Proposed | % over FY 14 Amended |
|---|---|---|---|---|---|---|
| City Council/City Clerk | $ 551,725 | $ 562,588 | $ 581,941 | $ 581,941 | $ 576,322 | -0.97% |
| Executive* | $ 2,316,746 | $ 1,591,042 | $ 2,208,928 | $ 2,208,928 | $ 1,722,472 | -22.02% |
| Administration** | $ 4,794,121 | $ 2,528,294 | $ 6,310,674 | $ 6,310,674 | $ 10,459,617 | 65.74% |
| Judicial | $ 595,138 | $ 580,907 | $ 657,991 | $ 657,991 | $ 639,614 | -2.79% |
| Police | $ 13,446,464 | $ 13,849,193 | $ 13,769,751 | $ 13,911,697 | $ 10,230,432 | -26.46% |
| Fire | $ 7,176,328 | $ 6,500,300 | $ 6,760,163 | $ 7,033,740 | $ 5,353,331 | -23.89% |
| Public Works | $ 2,612,501 | $ 1,385,113 | $ 1,376,810 | $ 1,413,789 | $ 1,369,099 | -3.16% |
| Parks & Recreation | $ 1,183,222 | $ 1,000,489 | $ 1,024,957 | $ 1,024,957 | $ 946,590 | -7.65% |
| Planning & Zoning | $ 1,031,813 | $ 967,244 | $ 986,578 | $ 986,578 | $ 780,601 | -20.88% |
| Economic Development | $ 425,203 | $ 441,798 | $ 297,772 | $ 297,772 | $ 368,541 | 23.77% |
| Total | $ 34,133,270 | $ 29,406,968 | $ 33,975,565 | $ 34,428,067 | $ 32,446,619 | -5.76% |

**Notes:**

*Executive - includes Mayor, City Manager, Communications & Legal

**Administration - includes Finance, Accounting, Purchasing, Tax, HR, Facilities & Operations & Buildings & Grounds

**Summary of Changes:**

**Revenues:**

Taxes Category - Decrease in Real & Personal Property Taxes - $800K

Taxes Category - Decrease in Local of Option Sales Tax (LOST) - $700K

Taxes Category - Increase to Real Taxes - based on Fulton County Tax Assessor projections - $38K

Miscellaneous Revenue - increase due to Convenience Fees ($3.00 fee implemented) - $87K

Other Financing Sources - decrease to Indirect Cost Plan (ICP) - $637K

**Expenditures:**

Personnel - decrease in healthcare costs for active employees & retirees - $230K

Purchased/Contracted Services - decrease in settlement costs by $800K (Police Jail - pg.25)

Debt Service - decrease due to payoff of Police capital leases

Other Costs - decrease to Contingency and Merchant Fees; 2% Cost of Living Adjustment

Transfers - increase to E911 subsidy - $148K

Unfunded Pension costs were moved to Administration ($4.8M); last year costs were allocated to each department.

# CITY OF EAST POINT
# E911 Fund Budget Summary
# FY 2015 Adopted Budget

| | FY12 Actuals | FY 13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | % over FY 14 Amended |
|---|---|---|---|---|---|---|
| **E911 Fund** | | | | | | |
| **Revenues:** | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Licenses and Permits | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Intergovernmental Revenues | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Charges for Services | $ 374,693 | $ 240,530 | $ 480,600 | $ 480,600 | $ 326,000 | -32.17% |
| Fines and Forfeitures | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Investment Income | $ 109 | $ 24 | $ - | $ - | $ - | 0.00% |
| Miscellaneous Revenue | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Other Financing Sources | $ 483,221 | $ 682,599 | $ 705,919 | $ 1,018,919 | $ 854,528 | -16.13% |
| Total Revenues | $ 858,022 | $ 923,154 | $ 1,186,519 | $ 1,499,519 | $ 1,180,528 | -21.27% |
| **Expenditures:** | | | | | | |
| Personnel Services | $ 689,236 | $ 762,038 | $ 853,122 | $ 853,122 | $ 801,733 | -6.02% |
| Purchased/Contracted Services | $ 159,146 | $ 154,179 | $ 276,126 | $ 276,126 | $ 325,706 | 17.96% |
| Supplies | $ 5,701 | $ 5,493 | $ 5,600 | $ 5,600 | $ 5,600 | 0.00% |
| Capital | $ 3,525 | $ - | $ - | $ 313,000 | $ - | -100.00% |
| Indirect Cost from Internal Funds | $ - | $ - | $ 51,671 | $ 51,671 | $ 37,785 | -26.87% |
| Debt Service | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Depreciation | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Other Costs | $ 414 | $ 747 | $ - | $ - | $ 9,704 | 0.00% |
| Transfers In/Out | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Total Expenditures | $ 858,022 | $ 922,457 | $ 1,186,519 | $ 1,499,519 | $ 1,180,528 | -21.27% |

**Summary of Changes:**

**Revenues:**
**Charges for Services - reductions in revenues due to projections**
**Other Financing Source - increase received from General Fund**

**Expenditures:**
**Personnel Services - decrease due to change in healthcare plan**
**Purchased/Contracted Services - increase due to Motorola upgrade**
**Indirect Cost from Internal Funds - IT allocation (decrease in healthcare costs)**
**Other Cost - 2% Cost of Living Adjustment**

# CITY OF EAST POINT
## Water & Sewer Fund Budget Summary
## FY 2015 Adopted Budget

| | FY12 Actuals | FY 13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | % over FY 14 Amended |
|---|---|---|---|---|---|---|
| **Water & Sewer Fund** | | | | | | |
| **Revenues:** | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Licenses and Permits | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Intergovernmental Revenues | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Charges for Services | $ 19,777,055 | $ 21,000,551 | $ 21,539,207 | $ 21,539,207 | $ 21,539,207 | 0.00% |
| Fines and Forfeitures | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Investment Income | $ 124,714 | $ 646 | $ - | $ - | $ - | 0.00% |
| Miscellaneous Revenue | $ 2,928 | $ 58,629 | $ 25,000 | $ 25,000 | $ 25,000 | 0.00% |
| Other Financing Sources | $ - | $ 801,000 | $ - | $ 2,900,000 | $ 2,700,000 | -6.90% |
| CAFR Adjustments | $ (187,555) | $ (735,104) | $ - | $ - | $ - | 0.00% |
| Total Revenues | $ 19,717,142 | $ 21,125,722 | $ 21,564,207 | $ 24,464,207 | $ 24,264,207 | -0.82% |
| **Expenses:** | | | | | | |
| Personnel Services | $ 2,849,693 | $ 3,198,565 | $ 2,661,002 | $ 2,816,661 | $ 2,731,325 | -3.03% |
| Purchased/Contracted Services | $ 4,167,358 | $ 4,617,198 | $ 6,395,794 | $ 6,395,794 | $ 6,466,514 | 1.11% |
| Supplies | $ 800,863 | $ 739,804 | $ 674,900 | $ 701,656 | $ 826,600 | 17.81% |
| Capital | $ 109,129 | $ 70,560 | $ 3,200,000 | $ 3,200,000 | $ 2,700,000 | -15.63% |
| Direct Cost from Internal Funds | $ 1,738,895 | $ 1,649,958 | $ 2,160,497 | $ 2,160,497 | $ 2,832,142 | 31.09% |
| Indirect Cost from General Fund | $ 1,115,418 | $ 830,464 | $ 1,335,019 | $ 1,335,019 | $ 1,026,957 | -23.08% |
| Debt Service | $ 7,095,246 | $ 2,723,042 | $ 6,294,546 | $ 6,294,546 | $ 6,296,146 | 0.03% |
| Depreciation | $ 3,294,880 | $ 3,428,323 | $ - | $ - | $ - | 0.00% |
| Other Costs | $ 139,997 | $ 110,661 | $ 1,742,449 | $ 1,560,034 | $ 1,384,523 | -11.25% |
| CAFR Adjustments | $ (2,601,611) | $ 1,934,538 | $ - | $ - | $ - | 0.00% |
| Transfers In/Out | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Total Expenses | $ 18,709,868 | $ 19,303,113 | $ 24,464,207 | $ 24,464,207 | $ 24,264,207 | -0.82% |

| By Department | FY12 Actuals | FY 13 Actuals | FY14 Adopted | FY14 Amended | FY15 Proposed | % over FY 14 Amended |
|---|---|---|---|---|---|---|
| Administration | $ 665,461 | $ 607,175 | $ 618,785 | $ 618,785 | $ 558,375 | -9.76% |
| Sewer Line Maintenance | $ 6,077,480 | $ 6,253,610 | $ 6,528,137 | $ 6,630,200 | $ 6,716,690 | 1.30% |
| Water Treatment Plant | $ 3,797,490 | $ 4,247,134 | $ 2,956,849 | $ 2,956,849 | $ 3,086,145 | 4.37% |
| Water Line Maintenance | $ 1,111,901 | $ 1,225,211 | $ 1,736,861 | $ 1,761,984 | $ 1,867,436 | 5.98% |
| Meter Repair | $ 1,348,058 | $ 1,080,744 | $ - | $ - | $ - | 0.00% |
| Technical | $ 100,426 | $ 401,195 | $ 207,461 | $ 262,690 | $ 211,338 | -19.55% |
| Debt Service | $ 7,095,246 | $ 2,723,042 | $ 6,294,546 | $ 6,294,546 | $ 6,297,346 | 0.04% |
| Allocations | $ (1,486,193) | $ 2,765,002 | $ 4,535,019 | $ 4,535,019 | $ 4,298,254 | -5.22% |
| Contingency | $ - | $ - | $ 1,586,549 | $ 1,404,134 | $ 1,228,623 | -12.50% |
| Total | 18,709,868 | 19,303,113 | 24,464,207 | 24,464,207 | 24,264,207 | -0.82% |

**Summary of Changes:**

**Revenues:**
**Reduction in CIP Bond from $2.9M to $2.7M; no payment due to City of Atlanta this fiscal year per negoitations made with the City of Atlanta - Department of Watershed**

**Expenses:**
**Personnel - Sewer Line Maint (increase 3 FTE - were unfilled in FY14; Technical (increase 1 FTE moved from Storm water)**
**Capital - Reduction in due to no payment due to City of Atlanta this fiscal year. ($500K)**
**Supplies - increase in Operating Supplies (Water Treatment)**
**Direct Cost from Internal Funds -increased costs in Fleet, IT and Customer Care; Addition of new department - Public Utilities Administration**
**Indirect Cost from General Fund - decrease in allocation**
**Other Costs - decrease in Contingency; 2% Cost of Living Adjustment**

# CITY OF EAST POINT
## Electric Fund Budget Summary
## FY 2015 Adopted Budget

| | FY12 Actuals | FY 13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | % over FY 14 Amended |
|---|---|---|---|---|---|---|
| **Electric Fund** | | | | | | |
| **Revenues:** | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Licenses and Permits | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Intergovernmental Revenues | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Charges for Services | $ 37,699,734 | $ 40,598,348 | $ 45,276,816 | $ 43,678,848 | $ 45,688,065 | 4.60% |
| Fines and Forfeitures | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Investment Income | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Miscellaneous Revenue | $ - | $ 4,278,365 | $ - | $ - | $ - | 0.00% |
| Other Financing Sources | $ 2,046 | $ 10 | $ - | $ - | $ - | 0.00% |
| CAFR Adjustments | $ (549,320) | $ (4,712,058) | $ - | $ - | $ - | 0.00% |
| Total Revenues | $ 37,152,461 | $ 40,164,665 | $ 45,276,817 | $ 43,678,848 | $ 45,688,066 | 4.60% |
| **Expenses:** | | | | | | |
| Personnel Services | $ 2,141,062 | $ 2,162,421 | $ 2,071,105 | $ 2,105,165 | $ 2,210,469 | 5.00% |
| Purchased/Contracted Services | $ 1,330,058 | $ 512,729 | $ 1,038,977 | $ 1,038,977 | $ 1,217,585 | 17.19% |
| Supplies | $ 30,759,635 | $ 30,089,457 | $ 35,915,424 | $ 34,344,222 | $ 35,822,064 | 4.30% |
| Capital | $ 123,674 | $ 11,610 | $ 565,236 | $ 565,236 | $ 728,888 | 28.95% |
| Direct Cost from Internal Funds | $ 1,784,437 | $ 1,716,929 | $ 2,475,389 | $ 2,475,389 | $ 2,905,245 | 17.37% |
| Indirect Cost from General Fund | $ 1,321,584 | $ 1,940,228 | $ 2,152,396 | $ 2,152,396 | $ 1,757,444 | -18.35% |
| Debt Service | $ 133,219 | $ - | $ - | $ - | $ - | 0.00% |
| Depreciation | $ 1,031,423 | $ 1,121,629 | $ - | $ - | $ - | 0.00% |
| Other Costs | $ 1,928,307 | $ 1,638,353 | $ 1,058,289 | $ 997,463 | $ 1,046,369 | 4.90% |
| CAFR Adjustments | $ (2,098,349) | $ (3,691,542) | $ - | $ - | $ - | 0.00% |
| Transfers In/Out | $ 1,223,550 | $ 3,417,559 | $ - | $ - | $ - | 0.00% |
| Total Expenses | $ 39,678,600 | $ 38,919,373 | $ 45,276,816 | $ 43,678,848 | $ 45,688,065 | 4.60% |

| By Department | FY12 Actuals | FY 13 Actuals | FY14 Adopted | FY14 Amended | FY15 Proposed | % over FY 14 Amended |
|---|---|---|---|---|---|---|
| Administration | $ 279,414 | $ 282,393 | $ 189,885 | $ 189,885 | $ 226,894 | 19.49% |
| Distribution | $ 7,345,309 | $ 7,126,416 | $ 7,203,111 | $ 7,203,111 | $ 8,072,663 | 12.07% |
| Wholesale Power | $ 30,550,990 | $ 29,844,319 | $ 35,731,424 | $ 34,133,456 | $ 35,631,064 | 4.39% |
| Allocations | $ 181,303 | $ (273,983) | $ - | $ - | $ - | 0.00% |
| Contingency | $ 1,321,584 | $ 1,940,228 | $ 2,152,396 | $ 2,152,396 | $ 1,757,444 | -18.35% |
| Total | 39,678,600 | 38,919,373 | 45,276,816 | 43,678,848 | 45,688,065 | 4.60% |

**Summary of Changes:**

**Revenues:**
Implementation of Construction Services Fees for upcoming projects coming to City: Construction of Wal-Mart, CVS, Homewood Suites, Redwine Apts., New Fed EX Building, Dicks Warehouse Expansion, New Warehouse - N. Commerce Dr.

**Expenses:**
Personnel - Distribution (Increase 2 FTE unfilled in FY14);
OPEB Liabilty moved from Medical captured in Purchased Svc to Personnel
Purchased/Contracted Services - Construction Services increase due to upcoming projects
Capital - items requested in FY15 Proposed Capital
Direct Cost from Internal Funds -increased costs in Fleet, IT and Customer Care; Addition of new department - Public Utilities Admin.
Indirect Cost from General Fund - decrease in allocation
Other Costs - 2% Cost of Living Adjustment

# CITY OF EAST POINT
## Storm Water Fund Budget Summary
## FY 2015 Adopted Budget

| | FY12 Actuals | FY 13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | % over FY 14 Amended |
|---|---|---|---|---|---|---|
| **Storm Waste Fund** | | | | | | |
| **Revenues:** | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Licenses and Permits | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Intergovernmental Revenues | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Charges for Services | $ - | $ 1,003,470 | $ 2,276,312 | $ 1,903,312 | $ 2,276,312 | 19.60% |
| Fines and Forfeitures | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Investment Income | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Miscellaneous Revenue | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Other Financing Sources | $ - | $ 2,205,484 | $ - | $ - | $ - | 0.00% |
| Total Revenues | $ - | $ 3,208,954 | $ 2,276,312 | $ 1,903,312 | $ 2,276,312 | 19.60% |
| **Expenses:** | | | | | | |
| Personnel Services | $ 259,950 | $ 310,679 | $ 135,866 | $ 135,866 | $ 229,071 | 68.60% |
| Purchased/Contracted Services | $ 57,485 | $ 247,097 | $ 220,635 | $ 220,635 | $ 243,564 | 10.39% |
| Supplies | $ - | $ 137,745 | $ 151,500 | $ 151,500 | $ 151,500 | 0.00% |
| Capital | $ - | $ - | $ 399,659 | $ 26,659 | $ 492,114 | 1745.96% |
| Direct Cost from Internal Funds | $ 107,935 | $ 183,391 | $ 273,978 | $ 273,978 | $ 89,086 | -67.48% |
| Indirect Cost from General Fund | $ 6,018 | $ 81,517 | $ 112,538 | $ 112,538 | $ 88,840 | -21.06% |
| Debt Service | $ - | $ - | $ 869,611 | $ 869,611 | $ 869,612 | 0.00% |
| Depreciation | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Other Costs | $ 34,998 | $ 4 | $ 112,525 | $ 112,525 | $ 112,525 | 0.00% |
| Transfers In/Out | $ - | $ 801,000 | $ - | $ - | $ - | 0.00% |
| Total Expenses | $ 466,386 | $ 1,761,433 | $ 2,276,311 | $ 1,903,311 | $ 2,276,312 | 19.60% |

| By Department | FY12 Actuals | FY 13 Actuals | FY14 Adopted | FY14 Amended | FY15 Proposed | % over FY 14 Amended |
|---|---|---|---|---|---|---|
| Operations | $ 425,370 | $ 878,912 | $ 1,253,249 | $ 880,249 | $ 1,276,947 | 45.07% |
| Allocations | $ 41,016 | $ 882,521 | $ 112,538 | $ 112,538 | $ 88,840 | -21.06% |
| Debt Service | $ - | $ - | $ 801,000 | $ 801,000 | $ 801,000 | 0.00% |
| Contingency | $ - | $ - | $ 109,525 | $ 109,525 | $ 109,525 | 0.00% |
| Total | 466,386 | 1,761,433 | 2,276,312 | 1,903,312 | 2,276,312 | 19.60% |

**Summary of Changes:**

**Revenues:**
Implementing $9.15 fee

**Expenses:**
Personnel - 2 FTE were budgeted as Part-Time in FY14.
Capital - upcoming projects
Direct Cost from Internal Funds - decrease in cost allocation
Indirect Cost from General Fund - decrease in allocation calculation

# CITY OF EAST POINT
## Solid Waste Fund Budget Summary
## FY 2015 Adopted Budget

| | FY12 Actuals | FY 13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | % over FY 14 Amended |
|---|---|---|---|---|---|---|
| **Solid Waste Fund** | | | | | | |
| **Revenues:** | | | | | | |
| Taxes | $ - | $ 43,711 | $ 65,000 | $ 65,000 | $ 200,000 | 207.69% |
| Licenses and Permits | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Intergovernmental Revenues | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Charges for Services | $ 3,977,528 | $ 3,937,522 | $ 3,965,500 | $ 3,965,500 | $ 3,940,500 | -0.63% |
| Fines and Forfeitures | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Investment Income | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Miscellaneous Revenue | $ 53,935 | $ 102,258 | $ 105,000 | $ 105,000 | $ 45,000 | -57.14% |
| Other Financing Sources | $ - | $ - | $ 50,000 | $ 50,000 | $ - | -100.00% |
| CAFR Adjustments | $ (93,629) | $ (110,976) | $ - | $ - | $ - | 0.00% |
| Total Revenues | $ 3,937,834 | $ 3,972,515 | $ 4,185,500 | $ 4,185,500 | $ 4,185,500 | 0.00% |
| **Expenses:** | | | | | | |
| Personnel Services | $ 1,620,132 | $ 1,678,288 | $ 1,676,734 | $ 1,676,734 | $ 1,610,953 | -3.92% |
| Purchased/Contracted Services | $ 1,503,242 | $ 1,845,897 | $ 1,175,643 | $ 1,175,643 | $ 1,503,136 | 27.86% |
| Supplies | $ 18,704 | $ 27,035 | $ 22,300 | $ 22,300 | $ 25,600 | 14.80% |
| Capital | $ - | $ - | $ 446,300 | $ 446,300 | $ 156,267 | -64.99% |
| Direct Cost from Internal Funds | $ 207,124 | $ 199,451 | $ 273,708 | $ 273,708 | $ 294,291 | 7.52% |
| Indirect Cost from General Fund | $ 195,880 | $ 274,283 | $ 275,171 | $ 275,171 | $ 264,972 | -3.71% |
| Debt Service | $ - | $ - | $ 310,644 | $ 310,644 | $ 310,644 | 0.00% |
| Depreciation | $ 558,963 | $ 39,155 | $ - | $ - | $ - | 0.00% |
| Other Costs | $ 250,866 | $ 178,696 | $ 5,000 | $ 5,000 | $ 19,638 | 292.75% |
| CAFR Adjustments | $ (24,877) | $ 168,738 | $ - | $ - | $ - | 0.00% |
| Transfers In/Out | $ - | $ - | $ - | $ - | $ - | 0.00% |
| Total Expenses | $ 4,330,034 | $ 4,411,543 | $ 4,185,500 | $ 4,185,500 | $ 4,185,500 | 0.00% |

| By Department | FY12 Actuals | FY 13 Actuals | FY14 Adopted | FY14 Amended | FY15 Proposed | % over FY 14 Amended |
|---|---|---|---|---|---|---|
| Operations | $ 4,072,319 | $ 3,968,522 | $ 3,599,685 | $ 3,599,685 | $ 3,609,884 | 0.28% |
| Allocations | $ 257,715 | $ 443,021 | $ 275,171 | $ 275,171 | $ 264,972 | -3.71% |
| Debt Service | $ - | $ - | $ 310,644 | $ 310,644 | $ 310,644 | 0.00% |
| Total | 4,330,034 | 4,411,543 | 4,185,500 | 4,185,500 | 4,185,500 | 0.00% |

**Summary of Changes:**

**Revenues:**

**Note:**

**Taxes - Since Franchise Fees is coded in the Taxes section that is why the Franchise Haulers Fee is captured here.**

**Expenses:**

**Purchased/Contracted Services - increase the Landfill Disposal cost**

**Capital - decrease due to increasing Landfill Disposal expense line**

**Direct Cost from Internal Funds -increased costs in Fleet, IT and Customer Care; Addition of new department - Public Utilities Admin.**

**Indirect Cost from General Fund - decrease in allocation**

**Other Costs - 2% Cost of Living Adjustment**

The city of
EAST POINT
Georgia

# FY 2015
# Revenues

# FY15 Adopted Revenues

| Fund-Dept-Div-Obj | State Classification Desc | Revenue Description | FY12 Actuals | FY13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | Comments |
|---|---|---|---|---|---|---|---|---|
| 100-1599-311.11-00 | Taxes | Real Property Tax | $ 6,360,424 | $ 6,242,216 | $ 6,570,333 | $ 5,786,332 | $ 6,023,127 | 4, 18 |
| 100-1599-311.11-05 | Taxes | Personal Property Tax | $ 1,600,954 | $ 1,454,922 | $ 1,647,797 | $ 1,631,797 | $ 1,631,785 | 4 |
| 100-1599-311.11-10 | Taxes | Public Utility Taxes | $ 542,244 | $ 542,490 | $ 550,000 | $ 550,000 | $ 550,000 | |
| 100-1599-311.11-20 | Taxes | Real property - prior year | $ 368,374 | $ 982,283 | $ 350,000 | $ 350,000 | $ 350,000 | |
| 100-1599-311.12-00 | Taxes | Personal property - prior year | $ 363,596 | $ 357,825 | $ 410,000 | $ 410,000 | $ 410,000 | |
| 100-1599-311.12-01 | Taxes | Refunds | $ (300,976) | $ - | $ (300,500) | $ (300,500) | $ (250,000) | |
| 100-1599-311.15-00 | Taxes | PP Tax | $ - | $ 125 | $ - | $ - | $ - | |
| 100-1599-311.15-01 | Taxes | Motor Vehicles | $ 544,448 | $ 876,551 | $ 710,217 | $ 710,217 | $ 885,000 | 7 |
| 100-1599-311.15-02 | Taxes | Intangibles | $ 95,688 | $ 147,985 | $ 150,000 | $ 150,000 | $ 150,000 | |
| 100-1599-311.15-03 | Taxes | Mobile Homes | $ 141,995 | $ 75,098 | $ 1,159 | $ 1,159 | $ 1,159 | |
| 100-1599-311.17-10 | Taxes | Electric - Georgia Power (Feb) | $ 327,405 | $ 317,008 | $ 320,000 | $ 320,000 | $ 320,000 | |
| 100-1599-311.17-30 | Taxes | Gas - Atlanta Gas Light (Quarterly) | $ 194,270 | $ 190,858 | $ 190,500 | $ 190,500 | $ 190,500 | |
| 100-1599-311.17-50 | Taxes | Cable Television - Comcast (Quarterly) | $ 339,700 | $ 337,277 | $ 344,000 | $ 344,000 | $ 344,000 | |
| 100-1599-311.17-60 | Taxes | Telephone - AT&T, Verizon, BellSouth, MCI (Quarterly) | $ 165,037 | $ 272,099 | $ 225,000 | $ 225,000 | $ 270,000 | |
| 100-1599-311.17-90 | Taxes | Commerical Hauling Permit Fee | $ - | $ - | $ - | $ - | $ - | |
| 100-1599-313.31-00 | Taxes | Local Option SalesTax | $ 10,290,612 | $ 10,234,898 | $ 10,000,000 | $ 10,000,000 | $ 9,300,000 | 6 |
| 100-1599-314.41-00 | Taxes | Hotel/Motel | $ (6,968) | $ - | $ - | $ - | $ - | |
| 100-1599-314.42-00 | Taxes | Beverage Excise | $ 480,778 | $ 460,267 | $ 463,000 | $ 463,000 | $ 463,000 | |
| 100-1599-314.43-00 | Taxes | Local Option Mixed Drink | $ 174,689 | $ 174,113 | $ 175,000 | $ 175,000 | $ 175,000 | |
| 100-1599-316.62-00 | Taxes | Insurance Premium Tax | $ 1,581,234 | $ 1,679,535 | $ 1,738,999 | $ 1,738,999 | $ 1,738,999 | |
| 100-1599-318.80-00 | Taxes | Property Tax Transfer | $ 9,131 | $ 48,453 | $ 50,000 | $ 50,000 | $ 50,000 | |
| 100-1599-319.90-00 | Taxes | Delinquent Current Year (Real) | $ 98,140 | $ 82,145 | $ 82,000 | $ 82,000 | $ 82,000 | |
| 100-1599-319.91-10 | Taxes | Delinquent Prior Year (Personal) | $ 104,738 | $ 626,724 | $ 220,000 | $ 220,000 | $ 220,000 | |
| 100-1599-319.95-00 | Taxes | Fi Fa Collections | $ 43,548 | $ 65,698 | $ 30,000 | $ 30,000 | $ 30,000 | |
| 100-3210-321.11-00 | Licenses and Permits | Business Licences (Alcohol) | $ 188,350 | $ 194,400 | $ 195,500 | $ 195,500 | $ 224,000 | |
| 100-3210-321.12-00 | Licenses and Permits | Additional Fees from the new proposed fees (Alcohol) | $ - | $ - | $ 28,500 | $ 28,500 | $ - | |
| 100-3510-321.20-01 | Licenses and Permits | Code Violations/False Alarms | $ - | $ - | $ 2,150 | $ 2,150 | $ 2,150 | |
| 100-7210-321.11-00 | Licenses and Permits | Business Licences | $ - | $ - | $ - | $ - | $ - | |
| 100-7210-321.14-00 | Licenses and Permits | Occupational Licenses | $ 490,717 | $ 735,178 | $ 735,000 | $ 735,000 | $ 735,000 | |
| 100-7210-321.16-00 | Licenses and Permits | Licenses & Fees | $ 600 | $ 600 | $ 600 | $ 600 | $ 600 | |
| 100-7210-321.16-03 | Licenses and Permits | Flea Market | $ - | $ - | $ - | $ - | $ - | |
| 100-7210-321.17-10 | Licenses and Permits | Admin. Fee | $ 240,308 | $ 253,687 | $ 255,000 | $ 255,000 | $ 255,000 | |
| 100-7210-321.17-20 | Licenses and Permits | Regulatory Fees | $ 20,500 | $ 19,600 | $ 20,000 | $ 20,000 | $ 20,000 | |
| 100-7210-321.18-00 | Licenses and Permits | Transfers | $ - | $ - | $ - | $ - | $ - | |
| 100-7210-321.31-00 | Licenses and Permits | Penalty | $ 15,022 | $ 10,445 | $ 10,000 | $ 10,000 | $ 10,200 | |
| 100-7210-321.34-00 | Licenses and Permits | Interest | $ 3,343 | $ 9,695 | $ 10,000 | $ 10,000 | $ 10,000 | |
| 100-7210-322.21-00 | Licenses and Permits | Building Permits | $ 435,435 | $ 596,659 | $ 595,000 | $ 595,000 | $ 596,000 | |
| 100-7210-322.21-01 | Licenses and Permits | Plan Submittal Fee | $ - | $ - | $ - | $ - | $ - | |
| 100-7210-322.21-02 | Licenses and Permits | Electrical Permits | $ 73,426 | $ 94,782 | $ 93,000 | $ 93,000 | $ 94,000 | |
| 100-7210-322.21-04 | Licenses and Permits | Heating Permits | $ 42,270 | $ 55,051 | $ 53,000 | $ 53,000 | $ 55,000 | |
| 100-7210-322.21-06 | Licenses and Permits | Plumbing Permits | $ 53,832 | $ 84,463 | $ 83,500 | $ 83,500 | $ 84,500 | |
| 100-7210-322.21-07 | Licenses and Permits | Yard Sales | $ 1,210 | $ 1,070 | $ 1,050 | $ 1,050 | $ 1,050 | |
| 100-7210-322.21-08 | Licenses and Permits | Rental Inspections | $ - | $ - | $ - | $ - | $ - | |
| 100-7210-322.21-09 | Licenses and Permits | Soil & Erosion Permits | $ - | $ - | $ - | $ - | $ - | |
| 100-7210-322.21-10 | Licenses and Permits | Final Plat Recording Fee | $ - | $ - | $ - | $ - | $ - | |
| 100-7210-322.21-20 | Licenses and Permits | Zoning Permits | $ 23,660 | $ 24,119 | $ 24,000 | $ 24,000 | $ 24,000 | |
| 100-1599-322.22-10 | Licenses and Permits | Land Disburbance | $ 203,630 | $ 101,295 | $ 100,000 | $ 100,000 | $ 100,000 | |
| 100-1599-331.10-00 | Intergovernmental Revenues | Federal | $ - | $ - | $ - | $ - | $ - | |
| 100-1599-334.40-01 | Intergovernmental Revenues | State Larp: Local Reserve | $ - | $ 439 | $ - | $ - | $ - | |
| 100-1599-334.40-03 | Intergovernmental Revenues | State: GEMA Grant Reimb | $ - | $ - | $ - | $ - | $ - | |
| 100-1599-334.40-04 | Intergovernmental Revenues | State Rent S/W Creek Park | $ 5,040 | $ 5,040 | $ 5,040 | $ 5,040 | $ 5,040 | |

# FY15 Adopted Revenues

| Fund-Dept-Div-Obj | State Classification Desc | Revenue Description | FY12 Actuals | FY13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | Comments |
|---|---|---|---|---|---|---|---|---|
| 100-1599-334.42-04 | Intergovernmental Revenues | Sweet Water Creek Park | $ - | $ - | $ - | $ - | $ - | |
| 100-1599-337.70-00 | Intergovernmental Revenues | Payment in Lieu of Tax | $ 2,165 | $ - | $ - | $ - | $ - | |
| 100-3510-341.10-20 | Charges for Services | Fire Recovery | $ 15,764 | $ 2,234 | $ 5,000 | $ 5,000 | $ 5,000 | |
| 100-1599-341.13-20 | Charges for Services | Impact Fees/ Reclass to sale of asset | $ - | | $ - | $ - | $ - | |
| 100-3510-341.19-00 | Charges for Services | Vacant Properties Fee | $ - | $ - | $ - | $ - | | |
| 100-1599-341.19-01 | Charges for Services | 50 Worst Properties | $ - | $ - | $ - | $ - | $ - | |
| 100-1310-341.19-02 | Charges for Services | Proclamation Fees | $ - | $ - | $ - | $ - | $ 2,500 | 13 |
| 100-4210-341.13-35 | Charges for Services | Grease Mgmt. Fees | $ 41,413 | $ 28,069 | $ 27,000 | $ 27,000 | $ 28,000 | |
| 100-1130-341.19-10 | Charges for Services | Election Qualifiying Fees | $ 3,960 | $ - | $ - | $ - | $ - | |
| 100-1130-349.38-99 | Charges for Services | Other - Open Records | $ 7,546 | $ 8,814 | $ 8,000 | $ 8,000 | $ 8,500 | |
| 100-7520-341.19-50 | Charges for Services | Filming Fees | $ - | $ 300 | $ - | $ - | $ - | |
| 100-3210-342.21-00 | Charges for Services | Police Services | $ 143,323 | $ 136,244 | $ 135,000 | $ 135,000 | $ 135,000 | |
| 100-3210-342.21-30 | Charges for Services | Other Agency Reimbursements | $ 53,279 | $ 52,721 | $ 40,000 | $ 40,000 | $ 40,000 | |
| 100-3210-342.21-50 | Charges for Services | Pistol Range Fees | $ - | $ 47 | $ - | $ - | $ - | |
| 100-3510-342.24-00 | Charges for Services | Fire Marshall Fees | $ 128 | $ 1,255 | $ 1,500 | $ 1,500 | $ 1,500 | |
| 100-1599-344.41-30 | Charges for Services | Recycling Revenue | $ - | $ - | $ 4,500 | $ 4,500 | $ 4,500 | |
| 100-3210-342.33-00 | Charges for Services | Prisoner Housing Fee | $ - | $ - | $ 465,000 | $ 465,000 | $ 465,000 | |
| 100-4570-344.41-50 | Charges for Services | Stormwater/Erosion Inspection - move to Storm water | $ 5,603 | $ 1,337 | $ - | $ - | $ - | |
| 100-1599-346.93-00 | Charges for Services | Bad Check Fees | $ 175 | $ 175 | $ 150 | $ 150 | $ 150 | |
| 100-6120-347.34-80 | Charges for Services | Parks & Rec Program Fees | $ 75,129 | $ 74,462 | $ 50,000 | $ 50,000 | $ 50,000 | |
| 100-1599-351.30-10 | Fines and Forfeitures | Forfeitures | $ - | $ - | $ - | $ - | $ - | |
| 100-2650-351.11-60 | Fines and Forfeitures | Municipal Court | $ 1,734,756 | $ 1,595,035 | $ 1,575,000 | $ 1,575,000 | $ 1,575,000 | |
| 100-2650-351.19-60 | Fines and Forfeitures | Indigent Defense Fees | $ 950 | $ 2,826 | $ 2,200 | $ 2,200 | $ 2,200 | |
| 100-1599-361.10-00 | Investment Income | Interest Earnings | $ 4,139 | $ 2,433 | $ - | $ - | $ 2,500 | 12 |
| 100-6110-382.20-10 | Miscellaneous Revenue | Building Rentals /Jefferson Recreation Center | $ 2,555 | $ 4,313 | $ 15,000 | $ 15,000 | $ 15,000 | |
| 100-6120-382.20-10 | Miscellaneous Revenue | Building Rentals | $ - | $ - | $ - | $ - | $ - | |
| 100-7520-382.20-10 | Miscellaneous Revenue | Rents | $ 1,288 | $ - | $ - | $ - | $ - | |
| 100-1599-382.20-11 | Miscellaneous Revenue | Probation Office | $ 8,501 | $ 8,400 | $ 8,500 | $ 8,500 | $ 8,500 | |
| 100-1599-382.20-12 | Miscellaneous Revenue | Land Rentals - **AT&T (Yearly fee)** | $ - | $ 52,646 | $ 17,117 | $ 17,117 | $ 17,117 | |
| 100-1599-382.20-40 | Miscellaneous Revenue | Sign Advertising | $ 900 | $ 2,848 | $ - | $ - | $ 3,000 | |
| 100-1599-382.20-60 | Miscellaneous Revenue | Cell Tower Rental | $ 21,780 | $ 19,998 | $ 22,800 | $ 22,800 | $ 22,800 | |
| 100-1599-389.90-00 | Miscellaneous Revenue | Other Misc. Revenue | $ 1,439,992 | $ 104,282 | $ 95,000 | $ 95,000 | $ 95,000 | |
| 100-7210-389.90-00 | Miscellaneous Revenue | Other Misc. Revenue | $ 752 | $ 411 | $ 400 | $ 400 | $ 400 | |
| 100-1599-389.90-02 | Miscellaneous Revenue | Bus Shelter Revenues | $ 44,735 | $ 11,751 | $ 12,000 | $ 12,000 | $ 12,000 | |
| 100-1599-389.90-04 | Miscellaneous Revenue | Court Ordered Restitution | $ 1,737 | $ 53,522 | $ - | $ - | $ - | |
| 100-3210-389.90-06 | Miscellaneous Revenue | Prob Damage Reimbursement | $ - | $ 13,044 | $ - | $ - | $ - | |
| 100-1599-389.90-10 | Miscellaneous Revenue | Recycling - move to Water & Sewer | $ 33,295 | $ 28,076 | $ - | $ - | $ - | |
| 100-1599-389.90-12 | Miscellaneous Revenue | Convenience Fees (IVR) | $ 71,488 | $ 92,270 | $ 93,000 | $ 93,000 | $ 180,000 | 11 |
| 100-1599-389.90-13 | Miscellaneous Revenue | Employee Recognition - Ribbon Reward Program | $ 2,184 | $ 2,272 | $ 2,300 | $ 2,300 | $ 2,300 | |
| 100-1327-389.90-31 | Miscellaneous Revenue | Stormwater Restricted Legal | $ - | $ - | $ 430,829 | $ 430,829 | $ 430,829 | |
| 100-1599-389.90-89 | Miscellaneous Revenue | Misc. Research Items | $ 682 | $ 300 | $ 500 | $ 500 | $ 500 | |
| 100-1599-389.92-01 | Other Financing Sources | Capital Leases | $ 362,316 | $ - | $ - | $ - | $ - | |
| 100-1585-391.10-02 | Other Financing Sources | Water & Sewer Fund - **Franchise Fee** | $ - | $ - | $ - | $ - | $ - | |
| 100-1585-391.10-01 | Other Financing Sources | Electric Fund - **Franchise Fee** | $ 1,056,102 | $ - | $ - | $ - | $ - | |
| 100-1585-391.10-03 | Other Financing Sources | Solid Waste Fund - **Franchise Fee** | $ 86,712 | $ - | $ - | $ - | $ - | |
| 100-1585-391.10-04 | Other Financing Sources | Storm Water Fund - **Franchise Fee** | $ 34,998 | $ - | $ - | $ - | $ - | |
| 100-1585-391.11-51 | Other Financing Sources | Fr Water & Sewer Fund - **Indirect Cost Allocation** | $ 1,115,418 | $ 830,464 | $ 1,235,819 | $ 1,235,819 | $ 1,026,957 | 5 |
| 100-1585-391.11-52 | Other Financing Sources | Fr Electric Fund - **Indirect Cost Allocation** | $ 1,321,584 | $ 1,940,228 | $ 2,152,396 | $ 2,152,396 | $ 1,757,444 | 5 |
| 100-1585-391.11-53 | Other Financing Sources | Fr Solid Waste Fund - **Indirect Cost Allocation** | $ 195,876 | $ 274,283 | $ 275,171 | $ 275,171 | $ 264,972 | 5 |

# FY15 Adopted Revenues

| Fund-Dept-Div-Obj | State Classification Desc | Revenue Description | FY12 Actuals | FY13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | Comments |
|---|---|---|---|---|---|---|---|---|
| 100-1585-391.11-56 | Other Financing Sources | Fr Stromwater Fund - Indirect Cost Allocation | $ 6,018 | $ 81,517 | $ 112,538 | $ 112,538 | $ 88,840 | 5 |
| 100-1585-391.11-70 | Other Financing Sources | Fr Exp. Trust Fund | $ - | $ - | $ - | $ - | $ - | |
| 100-1585-391.11-79 | Other Financing Sources | Transfer from Hotel/Motel | $ 990,137 | $ 1,047,008 | $ 1,050,000 | $ 1,050,000 | $ 1,050,000 | |
| 100-1585-391.11-75 | Other Financing Sources | Fr EPBIDA | $ - | $ - | $ - | $ - | $ - | |
| 100-1585-391.11-90 | Other Financing Sources | Fr Fund Balance | $ - | $ - | $ - | $ 1,252,502 | $ - | |
| 100-1599-391.10-50 | Other Financing Sources | Tfr From Enterprise Funds | $ - | $ - | $ - | $ - | $ - | |
| 100-1599-391.10-50 | Other Financing Sources | Sale of Assets/Easments | $ - | $ - | $ - | $ - | $ - | |
| 100-1599-392.21-00 | Other Financing Sources | Auction Proceeds | $ 138,412 | $ - | $ - | $ - | $ - | |
| 100-1585-391.12-22 | Other Financing Uses | E-911 | $ (483,221) | $ - | $ - | $ - | $ - | |
| 100-1585-391.12-23 | Other Financing Uses | CAFR Adjustments | $ (2,156,032) | $ (3,126,496) | | | | |
| | | **Total General Fund** | **$ 31,702,943** | **$ 30,702,182** | **$ 33,975,565** | **$ 34,428,066** | **$ 32,446,619** | |
| 210-3222-352.23-01 | Fines and Forfeitures | Federal | $ 183,984 | $ 265,634 | $ 165,000 | $ 165,000 | $ 165,000 | |
| 210-3222-352.23-02 | Fines and Forfeitures | State | $ 64,894 | $ 13,266 | $ 30,000 | $ 30,000 | $ 30,000 | |
| 210-3222-352.23-05 | Fines and Forfeitures | U.S. Customs | $ 1,467 | $ - | $ - | $ - | $ - | |
| 210-3222-361.10-00 | Investment Income | Interest Earnings | $ 355 | $ 217 | $ - | $ - | $ - | |
| | | **Total Confiscated Fund** | **$ 250,700** | **$ 279,117** | **$ 195,000** | **$ 195,000** | **$ 195,000** | |
| 215-3800-342.25-00 | Charges for Services | E-911 Charges | $ 374,693 | $ 240,530 | $ 480,600 | $ 480,600 | $ 326,000 | 14 |
| 215-1599-391.11-91 | Other Financing Sources | Cap Renew & Replace Fund | $ - | $ - | $ - | $ 313,000 | $ - | 18 |
| 215-0000-361.10-00 | Charges for Services | Interest Earnings | $ 109 | $ 24 | $ - | $ - | $ - | |
| 215-0000-391.11-01 | Other Financing Sources | From General Fund | $ 483,221 | $ 682,599 | $ 705,919 | $ 705,919 | $ 854,528 | |
| | | **Total E911 Fund** | **$ 858,023** | **$ 923,153** | **$ 1,186,519** | **$ 1,499,519** | **$ 1,180,528** | |
| 225-1320-331.10-00 | Intergovernmental Revenues | Federal | $ - | $ - | $ - | $ - | $ - | |
| 225-4210-331.40-34 | Intergovernmental Revenues | Streetscape | $ 188,081 | $ - | $ - | $ - | $ - | |
| 225-4230-335.51-00 | Intergovernmental Revenues | Local Grant Proceeds | $ 14,200 | $ 183,500 | $ 2,053,881 | $ 2,053,881 | $ 2,435,556 | |
| 225-7210-331.40-34 | Intergovernmental Revenues | Streetscape | $ - | $ 7,778 | $ 1,870,000 | $ 1,870,000 | $ - | |
| 225-7210-331.50-01 | Intergovernmental Revenues | Federal : EECBG | $ 173,201 | $ - | $ - | $ - | $ - | |
| 225-6110-335.50-00 | Intergovernmental Revenues | CDBG | $ 48,897 | $ 120,517 | $ 60,656 | $ 60,656 | $ - | |
| 225-4570-331.51-00 | Intergovernmental Revenues | Local Grant Proceeds | $ - | $ - | $ 266,750 | $ 266,750 | $ - | |
| 225-0000-391.10-50 | Other Financing Sources | Tfr From Enterprise Funds | $ - | $ - | $ 1,182,721 | $ 1,182,721 | $ 898,000 | |
| 225-1599-391.14-00 | Other Financing Sources | Revenue from prior year | $ - | $ - | $ - | $ - | $ 5,514,008 | |
| 225-6110-335.51-00 | Intergovernmental Revenues | Local Grant Proceeds | $ 35,475 | $ 12,350 | $ 80,000 | $ 80,000 | $ - | |
| 225-7210-335.51-00 | Intergovernmental Revenues | Local Grant Proceeds | $ 114,341 | $ 53,594 | $ - | $ - | $ - | |
| 225-7520-335.51-00 | Intergovernmental Revenues | Local Grant Proceeds | $ 32,000 | $ 8,000 | $ - | $ - | $ - | |
| 225-1599-361.10-00 | Investment Income | Interest Earnings | $ 37 | $ - | $ - | $ - | $ - | |
| 225-1599-389.90-00 | Miscellaneous Revenue | Other Misc. Revenue | $ - | $ - | $ - | $ - | $ - | |
| | | **Total Restricted Grants Fund** | **$ 606,232** | **$ 385,739** | **$ 5,514,008** | **$ 5,514,008** | **$ 8,847,564** | 8 |

# FY15 Adopted Revenues

| Fund-Dept-Div-Obj | State Classification Desc | Revenue Description | FY12 Actuals | FY13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | Comments |
|---|---|---|---|---|---|---|---|---|
| 250-3210-331.10-15 | Intergovernmental Revenues | DOJ Grant | $ 362,723 | $ 187,356 | $ - | $ - | $ - | |
| 250-3210-331.10-20 | Intergovernmental Revenues | BJA Byrne | $ - | $ - | $ - | $ - | $ - | |
| 250-3210-331.11-02 | Intergovernmental Revenues | COPS | $ - | $ - | $ 52,000 | $ 52,000 | $ - | |
| 250-3210-331.11-04 | Intergovernmental Revenues | LLEBG | $ - | $ - | $ 126,066 | $ 126,066 | $ 58,158 | |
| 250-3210-334.40-03 | Intergovernmental Revenues | State: GEMA Grant Reimb | $ - | $ 21,351 | $ - | $ - | $ - | |
| 250-3210-391.50-01 | Other Financing Sources | Matching Grant Funds | $ - | $ - | $ 25,579 | $ 25,579 | $ - | |
| 250-3210-334.40-05 | Intergovernmental Revenues | State Grant: Other | $ - | $ - | $ - | $ - | $ - | |
| 250-3210-334.40-27 | Intergovernmental Revenues | Bullet Proof Vest | $ - | $ - | $ 21,156 | $ 21,156 | $ - | |
| 250-3210-334.40-31 | Intergovernmental Revenues | Target Corporation | $ 8,100 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 | |
| | | **Total Police Grants Fund** | **$ 370,823** | **$ 211,707** | **$ 227,801** | **$ 227,801** | **$ 61,158** | 9 |
| 260-8002-311.11-00 | Property Tax | Real Property Tax | $ - | $ - | $ - | $ - | $ - | |
| | | **Total Camp Creek TAD 2002A** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | |
| 270-8002-311.11-00 | Property Tax | Real Property Tax | $ 3,465,625 | $ 3,315,755 | $ 2,368,800 | $ 2,368,800 | $ 2,370,000 | |
| 270-8002-311.79-01 | Property Tax | TAD - Tax revenue increment | $ - | $ - | $ - | $ - | $ 946,218 | 15 |
| 270-1599-389.90-00 | Miscellaneous Revenue | Other Misc. Revenue | $ - | $ - | $ - | $ - | $ - | |
| 270-0000-361.10-00 | Investment Income | Interest Earnings | $ - | $ 447 | $ - | $ - | $ - | |
| 270-8002-361.10-00 | Investment Income | Interest Earnings | $ 437 | $ 16 | $ - | $ - | $ - | |
| | | **Total Camp Creek TAD 2002B** | **$ 3,466,062** | **$ 3,316,218** | **$ 2,368,800** | **$ 2,368,800** | **$ 3,316,218** | |
| 275-1599-314.41-00 | Occupancy Tax | Hotel/Motel | $ - | $ 2,792,022 | $ 2,800,000 | $ 2,800,000 | $ 2,800,000 | |
| | | **Total Hotel /Motel Fund** | **$ -** | **$ 2,792,022** | **$ 2,800,000** | **$ 2,800,000** | **$ 2,800,000** | |
| 280-8002-311.11-00 | Property Tax | Real Property Tax | $ 498,917 | $ 151,082 | $ - | $ - | $ 150,000 | 3 |
| | | **Total TAD Corridors Fund** | **$ 498,917** | **$ 151,082** | **$ -** | **$ -** | **$ 150,000** | |
| 330-1585-391.11-79 | Other Financing Sources | Transfer from Hotel/Motel | $ 488,918 | $ 523,504 | $ - | $ - | $ - | |
| | | **Total Government Center** | **$ 488,918** | **$ 523,504** | **$ -** | **$ -** | **$ -** | |
| 350-1599-389.70-00 | Miscellaneous Revenue | Cap Renew & Replace Fund | $ 1,223,550 | $ 1,212,075 | $ 2,682,721 | $ 2,993,589 | $ 898,000 | |
| 350-1599-391.14-00 | Other Financing Sources | Revenue from prior year | $ - | $ - | $ - | $ - | 1,680,449 | |
| | | **Total Capital Projects** | **$ 1,223,550** | **$ 1,212,075** | **$ 2,682,721** | **$ 2,993,589** | **$ 2,578,449** | 1 |
| 505-4430-344.42-10 | Charges for Services | Water and Sewer Charges | $ - | $ - | $ 21,539,207 | $ 21,539,207 | $ 21,539,207 | |
| 505-1585-391.11-80 | Transfer from CIP Bond Funds | 2006A CIP Bond | $ - | $ - | $ 2,900,000 | $ 2,900,000 | $ 2,700,000 | 2 |
| 505-4430-389.90-00 | Miscellaneous Revenue | Other Miscellaneous Revenue | $ - | $ - | $ - | $ - | $ - | |
| 505-4430-391.11-52 | Other Financing Sources | From Electric Fund | $ - | $ - | $ - | $ - | $ - | |
| 505-1599-389.90-10 | Miscellaneous Revenue | Recycling - moving from GF | $ - | $ - | $ 25,000 | $ 25,000 | $ 25,000 | |
| 505-4440-344.42-10 | Charges for Services | Water Charges | $ (55,784) | $ - | $ - | $ - | $ - | |
| 505-4400-344.42-11 | Charges for Services | Water Meters & Taps | $ 95,770 | $ 163,313 | $ - | $ - | $ - | |

# FY15 Adopted Revenues

| Fund-Dept-Div-Obj | State Classification Desc | Revenue Description | FY12 Actuals | FY13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | Comments |
|---|---|---|---|---|---|---|---|---|
| 505-4440-344.42-11 | Charges for Services | Water Meters & Taps | $ 87 | $ - | $ - | $ - | $ - | |
| 505-4300-344.42-20 | Charges for Services | Sewer Charges | $ - | $ - | $ - | $ - | $ - | |
| 505-4400-344.42-24 | Charges for Services | Miscellaneous Fees | $ - | $ - | $ - | $ - | $ - | |
| 505-4330-344.42-20 | Charges for Services | Sewer Charges | $ - | $ - | $ - | $ - | $ - | |
| 505-4331-344.42-20 | Charges for Services | Sewer Charges | $ (172,565) | $ (93,175) | $ - | $ - | $ - | |
| 505-4300-344.42-21 | Charges for Services | Sewer Stubs | $ 235,884 | $ 573,429 | $ - | $ - | $ - | |
| 505-4300-344.42-24 | Charges for Services | Miscellaneous Fees | $ - | $ 2,149 | $ - | $ - | $ - | |
| 505-4430-344.42-24 | Charges for Services | Miscellaneous Fees | $ - | $ - | $ - | $ - | $ - | |
| 505-4440-344.42-24 | Charges for Services | Miscellaneous Fees | $ - | $ - | $ - | $ - | $ - | |
| 505-4440-344.42-61 | Charges for Services | Storm Water Misc. | $ - | $ - | $ - | $ - | $ - | |
| 505-4440-344.49-99 | Charges for Services | Utility Penalties | $ 386,850 | $ 427,735 | $ - | $ - | $ - | |
| 505-1599-361.10-00 | Investment Income | Interest Earnings | $ 124,714 | $ 646 | $ - | $ - | $ - | |
| 505-8000-361-10-00 | Investment Income | Interest Earnings | $ - | $ - | $ - | $ - | $ - | |
| 505-8090-361.10-00 | Investment Income | Interest Earnings | $ - | $ - | $ - | $ - | $ - | |
| 505-1599-389.90-30 | Miscellaneous Revenue | Realized Gain/Loss | $ 2,928 | $ 58,629 | $ - | $ - | $ - | |
| 505-1599-391.11-54 | Other Financing Sources | From Enterprise Alloc. Fd | $ - | $ - | $ - | $ - | $ - | |
| 505-1559-391.11-56 | Other Financing Sources | From Storm water | | $ 801,000 | $ - | $ - | $ - | |
| 505-4330-344.42-20 | Charges for Services | Sewer Charges | $ - | $ - | $ - | $ - | $ - | |
| 505-4331-341.60-00 | Charges for Services | Seniors Discount (S) | $ - | $ - | $ - | $ - | $ - | |
| 505-4440-344.49-99 | Charges for Services | Utility Penalties | $ - | $ - | $ - | $ - | $ - | |
| 505-0000-421.10-00 | Charges for Services | Commerical M1 | $ 210,313 | $ 223,358 | $ - | $ - | $ - | |
| 505-0000-421.20-00 | Charges for Services | Commerical M2 | $ 125,535 | $ 118,950 | $ - | $ - | $ - | |
| 505-0000-421.30-00 | Charges for Services | Commerical M3 | $ 266,370 | $ 276,940 | $ - | $ - | $ - | |
| 505-0000-421.40-00 | Charges for Services | Commerical M4 | $ 496,676 | $ 490,306 | $ - | $ - | $ - | |
| 505-0000-421.50-00 | Charges for Services | Commerical M5 | $ 617,685 | $ 513,932 | $ - | $ - | $ - | |
| 505-0000-421.60-00 | Charges for Services | Commerical M6 | $ 493,211 | $ 734,776 | $ - | $ - | $ - | |
| 505-0000-421.70-00 | Charges for Services | Commerical M7 | $ 276,258 | $ 289,941 | $ - | $ - | $ - | |
| 505-0000-421.80-00 | Charges for Services | Commerical M9 | $ 30 | $ - | $ - | $ - | $ - | |
| 505-0000-421.90-00 | Charges for Services | Commerical M10 | $ 3,181,087 | $ 3,273,697 | $ - | $ - | $ - | |
| 505-0000-422.10-00 | Charges for Services | Residential (S) M1 | $ 3,331,815 | $ 3,392,221 | $ - | $ - | $ - | |
| 505-0000-422.20-00 | Charges for Services | Residential (S) M2 | $ 23,503 | $ 32,739 | $ - | $ - | $ - | |
| 505-0000-422.30-00 | Charges for Services | Residential (S) M3 | $ 20,575 | $ 14,586 | $ - | $ - | $ - | |
| 505-0000-422.40-00 | Charges for Services | Residential (S) M4 | $ 11,331 | $ 9,866 | $ - | $ - | $ - | |
| 505-0000-422.60-00 | Charges for Services | Seniors Discounts | $ - | $ - | $ - | $ - | $ - | |
| 505-0000-423.10-00 | Charges for Services | Residential (M) M1 | $ 1,996,701 | $ 1,908,929 | $ - | $ - | $ - | |
| 505-0000-423.20-00 | Charges for Services | Residential (M) M2 | $ 887 | $ 7,812 | $ - | $ - | $ - | |
| 505-0000-423.30-00 | Charges for Services | Residential (M) M3 | $ (8,029) | $ (68) | $ - | $ - | $ - | |
| 505-0000-423.40-00 | Charges for Services | Residential (M) M4 | $ - | $ - | $ - | $ - | $ - | |
| 505-0000-424.10-00 | Charges for Services | Irrigation (CM) M1 | $ 2,400 | $ 2,152 | $ - | $ - | $ - | |
| 505-0000-424.20-00 | Charges for Services | Irrigation (CM) M2 | $ 56,051 | $ 55,680 | $ - | $ - | $ - | |
| 505-0000-424.30-00 | Charges for Services | Irrigation (CM) M3 | $ 107,277 | $ 185,315 | $ - | $ - | $ - | |
| 505-0000-424.40-00 | Charges for Services | Irrigation (CM) M4 | $ 81,644 | $ 110,908 | $ - | $ - | $ - | |
| 505-0000-425.10-00 | Charges for Services | Irrigation (RE) M1 | $ 12,726 | $ (1,853) | $ - | $ - | $ - | |
| 505-0000-426.30-00 | Charges for Services | Irrigation (RM) M3 | $ 811 | $ 892 | $ - | $ - | $ - | |
| 505-0000-428.05-00 | Charges for Services | Fireline Residential (S) | $ 107 | $ 3,010 | $ - | $ - | $ - | |
| 505-0000-428.06-00 | Charges for Services | Fireline Residential (M) | $ 1,226 | $ 1,343 | $ - | $ - | $ - | |
| 505-0000-428.10-00 | Charges for Services | Fireline Commerical M1 | $ 1,755 | $ 2,626 | $ - | $ - | $ - | |
| 505-0000-428.30-00 | Charges for Services | Fireline Commerical M3 | $ 10,887 | $ 1,784 | $ - | $ - | $ - | |
| 505-0000-428.40-00 | Charges for Services | Fireline Commerical M4 | $ 9,395 | $ 14,745 | $ - | $ - | $ - | |
| 505-0000-428.60-00 | Charges for Services | Fireline Commerical M6 | $ 35,879 | $ 36,698 | $ - | $ - | $ - | |
| 505-0000-428.70-00 | Charges for Services | Fireline Commerical M7 | $ 297,174 | $ 353,812 | $ - | $ - | $ - | |
| 505-0000-428.90-00 | Charges for Services | Fireline Commerical M10 | $ 32,904 | $ 41,577 | $ - | $ - | $ - | |

# FY15 Adopted Revenues

| Fund-Dept-Div-Obj | State Classification Desc | Revenue Description | FY12 Actuals | FY13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | Comments |
|---|---|---|---|---|---|---|---|---|
| 505-0000-431.00-00 | Charges for Services | Commerical | $ 6,938,874 | $ 7,788,856 | $ - | $ - | $ - | |
| 505-0000-432.00-00 | Charges for Services | Commercial | $ 27,924 | $ 8,951 | $ - | $ - | $ - | |
| 505-0000-433.00-00 | Charges for Services | Residential | $ 616,218 | $ 29,345 | $ - | $ - | $ - | |
| 505-0000-434.00-00 | Charges for Services | Residential | $ 175 | $ - | $ - | $ - | $ - | |
| 505-0000-435.00-00 | Charges for Services | Residential Septic Tank | $ 9,438 | $ 3,274 | $ - | $ - | $ - | |
| 505-1585-391.12-23 | Other Financing Uses | CAFR Adjustments | $ (187,555) | $ (735,104) | $ - | $ - | $ - | |
| 507-8090-361.10-00 | Investment Income | Interest Earnings | $ - | $ - | $ - | $ - | $ - | |
| | | **Total Water and Sewer** | **$ 19,717,142** | **$ 21,125,722** | **$ 24,464,207** | **$ 24,464,207** | **$ 24,264,207** | |
| 510-4720-344.43-18 | Charges for Services | Charge Off | $ - | $ (1,530) | $ - | $ - | $ - | |
| 510-4740-344.43-10 | Charges for Services | Electric Charges | $ 423,260 | $ 2,470,150 | $ 45,146,816 | $ 43,548,848 | $ 44,808,065 | |
| 510-4740-344.43-12 | Charges for Services | Reconnect Fees | $ 186,223 | $ 268,291 | $ - | $ - | $ - | |
| 510-4740-344.43-13 | Charges for Services | Miscellaneous | $ 21 | $ 26,614 | $ - | $ - | $ - | |
| 510-4740-344.43-14 | Charges for Services | Transfer Fees | $ - | $ - | $ - | $ - | $ - | |
| 510-4740-344.43-17 | Charges for Services | Vendor Compensation | $ - | $ 15,079 | $ - | $ - | $ - | |
| 510-4740-344.43-18 | Charges for Services | Charge Off | $ 1,514 | $ (129,460) | $ - | $ - | $ - | |
| 510-4740-344.43-19 | Charges for Services | Pole Rental Fee | $ 28,063 | $ 130,281 | $ 130,000 | $ 130,000 | $ 130,000 | |
| 510-4740-344.43-21 | Charges for Services | Green Power Charge | $ - | $ (3) | $ - | $ - | $ - | |
| 510-4740-344.43-22 | Charges for Services | Construction Services | $ - | $ - | $ - | $ - | $ 750,000 | 10 |
| 510-4740-344.43-23 | Charges for Services | Connection Fees | $ 357,329 | $ 409,621 | $ - | $ - | $ - | |
| 510-4740-344.43-33 | Charges for Services | GA Senate Bill 379 | $ - | $ - | $ - | $ - | $ - | |
| 510-4710-344.43-33 | Charges for Services | Meter Re-reads | $ 140 | $ 350 | $ - | $ - | $ - | |
| 510-4740-344.44-10 | Charges for Services | Electric Lines | $ 26,850 | $ 33,790 | $ - | $ - | $ - | |
| 510-4740-344.49-98 | Charges for Services | Budget Billing Penalties | $ 13,808 | $ 8,967 | $ - | $ - | $ - | |
| 510-4740-344.49-99 | Charges for Services | Utility Penalities | $ 855,247 | $ 958,341 | $ - | $ - | $ - | |
| 510-4740-344.64-10 | Charges for Services | Background Check Fees | $ 11,940 | $ 10,585 | $ - | $ - | $ - | |
| 510-4740-344.93-00 | Charges for Services | Bad Check Fees | $ 20,631 | $ 14,205 | $ - | $ - | $ - | |
| 510-0000-361.10-00 | Investment Income | Interest Earnings | $ - | $ - | $ - | $ - | $ - | |
| 510-4740-389.90-00 | Miscellaneous Revenue | Other Miscellaneous Revenue | $ - | $ 24,000 | $ - | $ - | $ - | |
| 510-4740-389.90-05 | Return of Investment | MEAG PROCEEDS | $ - | $ 4,253,435 | $ - | $ - | $ - | |
| 510-4740-389.90-06 | Miscellaneous Revenue | Prop Damage Reimb | $ - | $ 930 | $ - | $ - | $ - | |
| 510-1585-391.11-01 | Other Financing Sources | From General Fund | $ - | $ - | $ - | $ - | $ - | |
| 510-1599-391.11-54 | Other Financing Sources | From Enterprise Alloc. Fd | $ - | $ - | $ - | $ - | $ - | |
| 510-1585-391.12-23 | Other Financing Uses | CAFR Adjustments | $ (549,320) | $ (4,712,058) | $ - | $ - | $ - | |
| 510-4740-391.31-10 | Other Financing Sources | Lease Purchase Proceeds | $ - | $ - | $ - | $ - | $ - | |
| 510-4740-391.21-01 | Other Financing Sources | Gain Disposal of Asset | $ - | $ - | $ - | $ - | $ - | |
| 510-4740-392.21-00 | Other Financing Sources | Auction Proceeds | $ 2,046 | $ 10 | $ - | $ - | $ - | |
| 510-0000-411.00-00 | Charges for Services | Commercial Large Demand | $ 6,374,420 | $ 6,109,228 | $ - | $ - | $ - | |
| 510-0000-412.00-00 | Charges for Services | Commercial Medium Demand | $ 9,401,524 | $ 9,471,294 | $ - | $ - | $ - | |
| 510-0000-413.00-00 | Charges for Services | Commercial Small Demand | $ 1,690,291 | $ 1,720,196 | $ - | $ - | $ - | |
| 510-0000-414.00-00 | Charges for Services | Non-Demand | $ 1,824,050 | $ 2,035,412 | $ - | $ - | $ - | |
| 510-0000-415.10-00 | Charges for Services | Publix | $ 63,449 | $ - | $ - | $ - | $ - | |
| 510-0000-415.20-00 | Charges for Services | Dick's Sporting Goods | $ 27,268 | $ - | $ - | $ - | $ - | |
| 510-0000-415.30-00 | Charges for Services | Williams Printing | $ 262,412 | $ 62,588 | $ - | $ - | $ - | |
| 510-0000-416.00-00 | Charges for Services | Church | $ 330,715 | $ 392,861 | $ - | $ - | $ - | |
| 510-0000-417.00-00 | Charges for Services | Residential-Single family | $ 15,065,229 | $ 15,883,366 | $ - | $ - | $ - | |
| 510-0000-417.60-00 | Charges for Services | Seniors Discounts | $ (5,229) | $ (7,077) | $ - | $ - | $ - | |
| 510-0000-418.00-00 | Charges for Services | Residential Multi Family | $ 155,786 | $ 173,530 | $ - | $ - | $ - | |
| 510-0000-419.10-00 | Charges for Services | Commercial | $ 370,531 | $ 425,432 | $ - | $ - | $ - | |
| 510-0000-419.20-00 | Charges for Services | Residential | $ 107,131 | $ 116,237 | $ - | $ - | $ - | |
| 510-0000-419.20-00 | Charges for Services | Residential | $ 107,131 | $ - | $ - | $ - | $ - | |

# FY15 Adopted Revenues

| Fund-Dept-Div-Obj | State Classification Desc | Revenue Description | FY12 Actuals | FY13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | Comments |
|---|---|---|---|---|---|---|---|---|
| 520-4570-344.49-99 | Charges for Services | Utility Penalties | $ - | $ - | $ - | $ - | $ - | |
| | | **Total Electric Fund** | **$ 37,152,460** | **$ 40,164,665** | **$ 45,276,816** | **$ 43,678,848** | **$ 45,688,065** | |
| 520-4570-344.42-60 | Charges for Services | Storm Water Utility Charges | $ - | $ 1,003,470 | $ 2,275,000 | $ 1,902,000 | $ 2,275,000 | |
| 520-4570-344.41-50 | Charges for Services | Stormwater/Erosion Inspection | $ - | $ - | $ 1,312 | $ 1,312 | $ 1,312 | |
| 520-4570-391.11-51 | Other Financing Sources | Fr Water & Sewer Fund | $ - | $ 2,205,484 | $ - | $ - | $ - | |
| | | **Total Storm Water Fund** | **$ -** | **$ 3,208,954** | **$ 2,276,312** | **$ 1,903,312** | **$ 2,276,312** | |
| 540-4520-344.41-10 | Charges for Services | Trash Collection Fees | $ 138,471 | $ 47,912 | $ 55,000 | $ 55,000 | $ 31,200 | |
| 540-4520-344.41-12 | Charges for Services | Trash Container Sales | $ 7,260 | $ 8,040 | $ 8,000 | $ 8,000 | $ 8,000 | |
| 540-1585-391.12-23 | Other Financing Uses | CAFR Adjustments | $ (93,629) | $ (110,976) | $ - | $ - | $ - | |
| 540-4520-344.41-13 | Charges for Services | Republic - Franchise Fees ($5,000/month) | $ - | $ 53,934 | $ 60,000 | $ 60,000 | $ 60,000 | |
| 540-4520-344.41-14 | Charges for Services | Bulk Trash Pick Up | $ 17,067 | $ 62,574 | $ 65,000 | $ 65,000 | $ 65,000 | |
| 540-4520-344.49-99 | Charges for Services | Utility Penalties | $ 132,761 | $ 122,314 | $ 135,000 | $ 135,000 | $ 135,000 | |
| 540-4520-389.90-00 | Miscellaneous Revenue | Other Miscellaneous Revenue | $ - | $ 273 | $ - | $ - | $ - | |
| 540-0000-461.00-00 | Charges for Services | Church | $ 2,304 | $ 1,296 | $ 2,500 | $ 2,500 | $ 1,300 | |
| 540-0000-463.00-00 | Charges for Services | Commercial | $ 270,240 | $ 226,175 | $ 230,000 | $ 230,000 | $ 230,000 | |
| 540-0000-465.00-00 | Charges for Services | Residential | $ 3,409,425 | $ 3,415,277 | $ 3,410,000 | $ 3,410,000 | $ 3,410,000 | |
| 540-4520-311.17-90 | Franchise Fees | Commercial Hauling - Franchise Fee (20%) | $ - | $ 43,711 | $ 65,000 | $ 65,000 | $ 200,000 | 16 |
| 540-4520-381.10-10 | Miscellaneous Revenue | Rental and Royalty /B F I | $ 53,935 | $ 101,985 | $ 105,000 | $ 105,000 | $ 45,000 | |
| 540-4520-389.90-09 | Miscellaneous Revenue | Recovered Insurance Cost | $ - | $ - | $ - | $ - | $ - | |
| 540-4520-392.21-01 | Sale of Assets | Sale of Assets/Auction Proceeds | $ - | $ - | $ 50,000 | $ 50,000 | $ - | 17 |
| | | **Total Solid Waste Fund** | **$ 3,937,834** | **$ 3,972,515** | **$ 4,185,500** | **$ 4,185,500** | **$ 4,185,500** | |
| | | **Total Funds** | **$ 99,285,769** | **$ 108,294,069** | **$ 125,153,250** | **$ 124,258,651** | **$ 127,989,620** | |

1 Council has appropriated $2.6M of MCT funds, as at June 30 , 2014 for capital projects. $500K has been spent in FY 14, therefore aprroximately $2.5M will be appropriated for FY 15. $898K is matching funds in the FY14-FY17 matching scheduled approved in FY14 Budget.

2 Transfer of $2.7M from the CIP bond funds would be used to satisfy sewer obligations to to Fulton County totalling $2.7M.

3 East Point TAD Tax revenue increment.

4 Tax millage reduced from re-assessments done by Fulton County. Difference for Real & Personal Taxes of $800K

5 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 decreased by $637K.

6 LOST - based on trends projections are showing an decrease of $700K

7 Based on actual receipts collected are showing an increase of $174K

# FY15 Adopted Revenues

| Fund-Dept-Div-Obj | State Classification Desc | Revenue Description | FY12 Actuals | FY13 Actuals | FY14 Adopted | FY14 Amended | FY15 Adopted | Comments |
|---|---|---|---|---|---|---|---|---|
| 8 | | Grants were increased by 3.3M to with $4.4m funded by federal grants and $898K matching funds by MCT. The grants are for public work projects that improve roads and sidewalks, upgrade open spaces and replace outdated regulatory warning and guide signs. Since none of the FY14 monies of $5.5M were expensed, all mones are being appropriated in FY15. | | | | | | |
| 9 | | Decrease of $166,643 is due to a verification of grant receipts. | | | | | | |
| 10 | | Construction of Wal-Mart, CVS, Homewood Suites, Redwine Apts., New Fed EX Building, Dicks Warehouse Expansion, New Warehouse - N. Commerce Dr. | | | | | | |
| 11 | | Includes implementation of $3.00 convience fee. | | | | | | |
| 12 | | Projected investment income. | | | | | | |
| 13 | | $25 fee implemented by the Mayor for receipt of proclamations. | | | | | | |
| 14 | | Based on last year projections are showing a decrease of $154K. | | | | | | |
| 15 | | Camp Creek TAD Tax revenue increment. | | | | | | |
| 16 | | Based on actual receipts collected are showing an increase of $135K | | | | | | |
| 17 | | Moved back to General Fund - Auction slated for July 2014. | | | | | | |
| 18 | | $38,805 increase based on Fulton County Tas Assessor projections for Tax Digest. | | | | | | |



The city of
EAST POINT
Georgia

# FY 2015
# Expenditures

# City of East Point FY15 Adopted Budget

## Table of Contents


| Division | Page | Division | Page | Division | Page |
|---|---|---|---|---|---|
| City Council | 1 | Facilities & Operating | 22 | Water - Sewer -Administration | 44 |
| Ward A | 2 | Municipal Court | 23 | Water - Sewer -General Fund Allocation | 45 |
| Ward A - At Large | 3 | Police - Administration | 24 | Water - Sewer - Line Maintenance | 46 |
| Ward B | 4 | Police - Jail Division | 25 | Water - Water Treatment Plant | 47 |
| Ward B - At Large | 5 | Police - Code Enforcement | 26 | Water - Water Line Maintenance | 48 |
| Ward C | 6 | Fire | 27 | Water - Water Meter Repair | 49 |
| Ward C - At Large | 7 | Public Works - Administration | 28 | Water - Technical Services | 50 |
| Ward D | 8 | Public Works - Roads & Drainage | 29 | Water - Bonds | 51 |
| Ward D - At Large | 9 | Public Works - Transportation | 30 | Electric - Administration | 52 |
| City Clerk | 10 | Parks & Recreation - Administration | 31 | Electric - Distribution | 53 |
| Mayor | 11 | Parks & Recreation - Programs | 32 | Storm Water | 54 |
| City Manager | 12 | Parks & Recreation - Facilities | 33 | Solid Waste | 55 |
| Communications | 13 | Planning & Zoning | 34 | Enterprise - Non Departmental | 56 |
| Legal | 14 | Economic Development | 35 | Customer Care - Administration | 57 |
| Finance | 15 | Police - Condemned Funds | 36 | Customer Care - Customer Service | 58 |
| Accounting | 16 | Police - E-911 Fund | 37 | Customer Care - Meter Reading | 59 |
| Property Tax Division | 17 | Restricted Grants | 38 | Customer Care - Cashiers | 60 |
| Contracts & Procurement | 18 | Police - Grants Fund | 39 | Fleet Maintenance | 61 |
| Information Technology | 19 | TAD 2002 | 40 | Information Technology | 62 |
| Human Resources | 20 | Hotel/Motel Fund | 41 | Public Utilities - Administration | 63 |
| Buildings & Grounds | 21 | Bond Construction Fund | 42 | | |
| General Fund Transfers (Out) | 22 | Capital Project Fund | 43 | | |

# *FY15 Adopted Expenditures by Department*

| Category | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **City Council** | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Other Professional Fees | **100-1110-521.12-09** | 16,934 | 23,738 | 32,500 | 32,500 | 32,500 | 1 |
| State Lobbyists | **100-1110-521.12-22** | - | - | - | - | - | |
| Federal Lobbyists | **100-1110-521.12-23** | 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 | 3,258 | 13,090 | 13,090 | 13,266 | 2 |
| Operating Supplies | **100-1110-531.11-02** | - | | - | - | - | |
| Special Events General | **100-1110-531.11-04** | - | 245 | 6,000 | 6,000 | 6,000 | 3 |
| **Total City Council & Committees** | | **81,001** | **27,241** | **51,590** | **51,590** | **51,766** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | - | - | - | - | - | |
| | **Purchased/Contracted Services** | 81,001 | 26,996 | 45,590 | 45,590 | 45,766 | |
| | **Supplies** | - | 245 | 6,000 | 6,000 | 6,000 | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **81,001** | **27,241** | **51,590** | **51,590** | **51,766** | |
| | | | | | | | |
| NOTES : | 1 | **Contracted professional Services , management search, mandatory training** | | | | | |
| | 2 | **$9,993 (GMA dues); $3,500 Nat'l League of Cities** | | | | | |
| | 3 | **Council retreat $3K; South Fulton Municipal Association Meeting -$2K; Town Hall Mtgs (2) - $1K** | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

# *FY15 Adopted Expenditures by Department*

| Category | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Ward A** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 100-1112-511.11-00 | 11,465 | 10,577 | 11,000 | 11,000 | 11,000 | |
| Group Insurance | 100-1112-512.21-00 | 5,860 | 4,293 | 5,296 | 5,296 | 4,276 | |
| Medicare | 100-1112-512.23-00 | 294 | 136 | 148 | 148 | 148 | |
| Defined Benefit | 100-1112-512.24-02 | 1,862 | 4,383 | 660 | 660 | 552 | |
| Unfunded Pension | 100-1112-512.28-50 | - | - | 4,505 | 4,505 | - | 3 |
| Unemployment Insurance | 100-1112-512.26-00 | 47 | 41 | 51 | 51 | 43 | |
| Worker's Compensation | 100-1112-512.27-00 | 567 | 505 | 630 | 630 | 527 | |
| Council Expense Allowance | 100-1112-512.30-00 | - | - | 1,800 | 1,800 | 1,800 | 2 |
| Cellular Phones & Radios | 100-1112-523.32-03 | 1,635 | 1,275 | - | - | - | 1 |
| Postage & Shipping | 100-1112-523.32-05 | - | 667 | - | - | - | |
| Advertising | 100-1112-523.33-00 | - | - | - | - | - | |
| Travel (Local) | 100-1112-523.35-00 | - | - | - | - | - | |
| Department Event | 100-1112-523.35-09 | 81 | - | - | - | - | |
| Education & Travel | 100-1112-523.37-00 | 1,315 | 3,215 | - | - | 2,000 | 4 |
| Office Supplies | 100-1112-531.11-01 | 97 | 1,126 | - | - | - | |
| Certificates & Awards | 100-1112-531.11-03 | - | - | - | - | - | |
| **Total Ward A** | | **23,223** | **26,218** | **24,090** | **24,090** | **20,346** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 20,095 | 19,935 | 24,090 | 24,090 | 18,346 | |
| | **Purchased/Contracted Services** | 3,031 | 5,157 | - | - | 2,000 | |
| | **Supplies** | 97 | 1,126 | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **23,223** | **26,218** | **24,090** | **24,090** | **20,346** | |
| | | | | | | | |
| **NOTES:** | 1 | **The cost were moved to Information Technology to control cost** | | | | | |
| | 2 | **Budgeted per ward expense ordinance - includes office supplies, printing & postage.** | | | | | |
| | 3 | **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)** | | | | | |
| | 4 | **Continuing Education** | | | | | |

# *FY15 Adopted Expenditures by Department*

| Category | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Ward A - At Large** | | | | | | | |
| Salaries & Wages | 100-1113-511.11-00 | 11,042 | 11,000 | 11,000 | 11,000 | 11,000 | |
| Group Insurance | 100-1113-512.21-00 | 4,610 | 4,618 | 5,296 | 5,296 | 52 | |
| Medicare | 100-1113-512.23-00 | 755 | 758 | 740 | 740 | 790 | |
| Defined Benefit | 100-1113-512.24-02 | - | - | - | - | 660 | |
| Unemployment Insurance | 100-1113-512.26-00 | 46 | 46 | 55 | 55 | 55 | |
| Worker's Compensation | 100-1113-512.27-00 | 563 | 560 | 670 | 670 | 671 | |
| Council Expense Allowance | 100-1113-512.30-00 | - | - | 1,800 | 1,800 | 1,800 | 2 |
| Cellular Phones & Radios | 100-1113-523.32-03 | 1,385 | 775 | - | - | - | 1 |
| Postage & Shipping | 100-1113-523.32-05 | - | - | - | - | - | |
| Printing & Binding | 100-1113-523.34-00 | 669 | - | - | - | - | |
| Travel (Local) | 100-1113-523.35-00 | 700 | - | - | - | - | |
| Department Event | 100-1113-523.35-09 | 551 | 8 | - | - | - | |
| Education & Travel | 100-1113-523.37-00 | - | - | - | - | 2,000 | 3 |
| Office Supplies | 100-1113-531.11-01 | 246 | 214 | - | - | - | |
| Certificates & Awards | 100-1113-531.11-03 | - | - | - | - | - | |
| **Total Ward A - At Large** | | **20,567** | **17,979** | **19,561** | **19,561** | **17,028** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 17,016 | 16,982 | 19,561 | 19,561 | 15,028 | |
| | **Purchased/Contracted Services** | 3,305 | 783 | - | - | 2,000 | |
| | **Supplies** | 246 | 214 | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **20,567** | **17,979** | **19,561** | **19,561** | **17,028** | |

**NOTES:**

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

2 **Budgeted per ward expense ordinance - includes office supplies, printing & postage.**

3 **Continuing Education**

# FY15 Adopted Expenditures by Department

| Category | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Ward B** | | | | | | | |
| Salaries & Wages | 100-1114-511.11-00 | 11,042 | 11,000 | 11,000 | 11,000 | 11,000 | |
| Group Insurance | 100-1114-512.21-00 | 44 | 43 | 52 | 52 | 44 | |
| Medicare | 100-1114-512.23-00 | 160 | 160 | 159 | 159 | 159 | |
| Defined Benefit | 100-1114-512.24-02 | 3,472 | 4,382 | 660 | 660 | 552 | |
| Unfunded Pension | 100-1114-512.28-50 | - | - | 4,505 | 4,505 | - | 3 |
| Unemployment Insurance | 100-1114-512.26-00 | 43 | 43 | 52 | 52 | 43 | |
| Worker's Compensation | 100-1114-512.27-00 | 530 | 527 | 631 | 631 | 528 | |
| Council Expense Allowance | 100-1114-512.30-00 | - | - | 1,800 | 1,800 | 1,800 | 2 |
| Cellular Phones & Radios | 100-1114-523.32-03 | 1,709 | 1,524 | - | - | - | 1 |
| Postage & Shipping | 100-1114-523.32-05 | - | - | - | - | - | |
| Printing & Binding | 100-1114-523.34-00 | 207 | 2,367 | | | | |
| Travel (Local) | 100-1114-523.35-00 | - | - | - | - | - | |
| Department Event | 100-1114-523.35-09 | - | - | - | - | - | |
| Education & Travel | 100-1114-523.37-00 | 2,067 | - | - | - | 2,000 | 4 |
| Office Supplies | 100-1114-531.11-01 | 1,620 | 718 | - | - | - | |
| Operating Supplies | 100-1114-531.11-02 | - | - | - | - | - | |
| Certificates & Awards | 100-1114-531.11-03 | - | - | - | - | - | |
| **Total Ward B** | | **20,894** | **20,764** | **18,859** | **18,859** | **16,126** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 15,291 | 16,155 | 18,859 | 18,859 | 14,126 | |
| | **Purchased/Contracted Services** | 3,983 | 3,891 | - | - | 2,000 | |
| | **Supplies** | 1,620 | 718 | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **20,894** | **20,764** | **18,859** | **18,859** | **16,126** | |
| | | | | | | | |
| | | | | | | | |
| **NOTES:** | 1 | **The cost were moved to Information Technology to control cost.** | | | | | |
| | 2 | **Budgeted per ward expense ordinance - includes office supplies, printing & postage.** | | | | | |
| | 3 | **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)** | | | | | |
| | 4 | **Continuing Education** | | | | | |

# FY15 Adopted Expenditures by Department

| Category | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Ward B - At Large** | | | | | | | |
| Salaries & Wages | 100-1115-511.11-00 | 11,042 | 11,000 | 11,000 | 11,000 | 11,000 | |
| Group Insurance | 100-1115-512.21-00 | 125 | 604 | 622 | 622 | 4,284 | |
| Medicare | 100-1115-512.23-00 | 153 | 153 | 152 | 152 | 780 | |
| Defined Benefit | 100-1115-512.24-02 | 3,472 | 4,382 | 660 | 660 | 660 | |
| Unfunded Pension | 100-1115-512.28-50 | - | - | 4,505 | 4,505 | - | 3 |
| Unemployment Insurance | 100-1115-512.26-00 | 43 | 43 | 51 | 51 | 55 | |
| Worker's Compensation | 100-1115-512.27-00 | 529 | 526 | 629 | 629 | 670 | |
| Council Expense Allowance | 100-1115-512.30-00 | - | - | 1,800 | 1,800 | 1,800 | 2 |
| Cellular Phones & Radios | 100-1115-523.32-03 | 1,614 | 1,269 | - | - | - | 1 |
| Postage & Shipping | 100-1115-523.32-05 | - | - | - | - | - | |
| Printing & Binding | 100-1115-523.34-00 | - | - | - | - | - | |
| Travel (Local) | 100-1115-523.35-00 | - | - | - | - | - | |
| Department Event | 100-1115-523.35-09 | - | - | - | - | - | |
| Education & Travel | 100-1115-523.37-00 | - | - | - | - | 2,000 | 4 |
| Office Supplies | 100-1115-531.11-01 | - | 215 | - | - | - | |
| Certificates & Awards | 100-1115-531.11-03 | - | - | - | - | | |
| **Total Ward B - At Large** | | **16,978** | **18,192** | **19,419** | **19,419** | **21,249** | |
| | | | | | | | |
| | **Personal Services** | 15,364 | 16,708 | 19,419 | 19,419 | 19,249 | |
| | **Purchased/Contracted Services** | 1,614 | 1,269 | - | - | 2,000 | |
| | **Supplies** | - | 215 | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **16,978** | **18,192** | **19,419** | **19,419** | **21,249** | |

**NOTES:**

1. **The cost were moved to Information Technology to control cost.**
2. **Budgeted per ward expense ordinance - includes office supplies, printing & postage.**
3. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
4. **Continuing Education**

# *FY15 Adopted Expenditures by Department*

| Category | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Ward C** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 100-1116-511.11-00 | 11,042 | 11,000 | 11,000 | 11,000 | 11,000 | |
| Group Insurance | 100-1116-512.21-00 | 125 | 129 | 134 | 134 | 125 | |
| Medicare | 100-1116-512.23-00 | 160 | 159 | 159 | 159 | 159 | |
| Defined Benefit | 100-1116-512.24-02 | 3,472 | 4,382 | 660 | 660 | 552 | |
| Unfunded Pension | 100-1116-512.28-50 | - | - | 4,505 | 4,505 | - | 3 |
| Unemployment Insurance | 100-1116-512.26-00 | 43 | 44 | 52 | 52 | 43 | |
| Worker's Compensation | 100-1116-512.27-00 | 529 | 526 | 629 | 629 | 527 | |
| Council Expense Allowance | 100-1116-512.30-00 | - | - | 1,800 | 1,800 | 1,800 | 2 |
| Cellular Phones & Radios | 100-1116-523.32-03 | 1,592 | 1,287 | - | - | - | 1 |
| Postage & Shipping | 100-1116-523.32-05 | - | - | - | - | - | |
| Printing & Binding | 100-1116-523.34-00 | - | 920 | | | | |
| Travel (Local) | 100-1116-523.35-00 | - | - | - | - | - | |
| Department Event | 100-1116-523.35-09 | - | - | - | - | - | |
| Education & Travel | 100-1116-523.37-00 | - | 1,735 | - | - | 2,000 | 4 |
| Office Supplies | 100-1116-531.11-01 | 121 | 836 | - | - | - | |
| Operating Supplies | 100-1116-531.11-02 | - | - | - | - | | |
| Certificates & Awards | 100-1116-531.11-03 | - | - | - | - | | |
| **Total Ward C** | | **17,084** | **21,018** | **18,939** | **18,939** | **16,206** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 15,371 | 16,240 | 18,939 | 18,939 | 14,206 | |
| | **Purchased/Contracted Services** | 1,592 | 3,942 | - | - | 2,000 | |
| | **Supplies** | 121 | 836 | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **17,084** | **21,018** | **18,939** | **18,939** | **16,206** | |

**NOTES:**

1. **The cost were moved to Information Technology to control cost.**
2. **Budgeted per ward expense ordinance - includes office supplies, printing & postage.**
3. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
4. **Continuing Education**

# FY15 Adopted Expenditures by Department

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Ward C - At Large** | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 100-1117-511.11-00 | 11,042 | 11,000 | 11,000 | 11,000 | 11,000 | |
| Group Insurance | 100-1117-512.21-00 | 125 | 129 | 134 | 134 | 4,193 | |
| Medicare | 100-1117-512.23-00 | 160 | 160 | 159 | 159 | 783 | |
| Defined Benefit | 100-1117-512.24-02 | 3,472 | 4,382 | 660 | 660 | 660 | |
| Unfunded Pension | 100-1117-512.28-50 | - | - | 4,505 | 4,505 | - | 3 |
| Unemployment Insurance | 100-1117-512.26-00 | 43 | 44 | 52 | 52 | 55 | |
| Worker's Compensation | 100-1117-512.27-00 | 529 | 527 | 629 | 629 | 671 | |
| Council Expense Allowance | 100-1117-512.30-00 | - | - | 1,800 | 1,800 | 1,800 | 2 |
| Cellular Phones & Radios | 100-1117-523.32-03 | 2,441 | 1,795 | - | - | - | 1 |
| Postage & Shipping | 100-1117-523.32-05 | - | - | - | - | - | |
| Printing & Binding | 100-1117-523.34-00 | - | - | - | - | - | |
| Travel (Local) | 100-1117-523.35-00 | 1,162 | 1,514 | - | - | - | |
| Department Event | 100-1117-523.35-09 | - | - | - | - | - | |
| Education & Travel | 100-1117-523.37-00 | 2,759 | 3,334 | - | - | 2,000 | 4 |
| Office Supplies | 100-1117-531.11-01 | 325 | 688 | - | - | - | |
| Certificates & Awards | 100-1117-531.11-03 | - | - | - | - | - | |
| **Total Ward C - At Large** | | **22,059** | **23,573** | **18,939** | **18,939** | **21,162** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 15,371 | 16,242 | 18,939 | 18,939 | 19,162 | |
| | **Purchased/Contracted Services** | 6,362 | 6,643 | - | - | 2,000 | |
| | **Supplies** | 325 | 688 | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **22,059** | **23,573** | **18,939** | **18,939** | **21,162** | |
| | | | | | | | |
| | | | | | | | |
| NOTES: | 1 | **The cost were moved to Information Technology to control cost.** | | | | | |
| | 2 | **Budgeted per ward expense ordinance - includes office supplies, printing & postage.** | | | | | |
| | 3 | **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)** | | | | | |
| | 4 | **Continuing Education** | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Ward D** | | | | | | | |
| Salaries & Wages | **100-1118-511.11-00** | 11,042 | 11,000 | 11,000 | 11,000 | 11,000 | |
| Group Insurance | **100-1118-512.21-00** | 3,663 | 258 | 269 | 269 | 288 | |
| Medicare | **100-1118-512.23-00** | 122 | 158 | 157 | 157 | 157 | |
| Defined Benefit | **100-1118-512.24-02** | 3,472 | 4,382 | 660 | 660 | 552 | |
| Unfunded Pension | **100-1118-512.28-50** | - | - | 4,505 | 4,505 | - | 3 |
| Unemployment Insurance | **100-1118-512.26-00** | 43 | 43 | 52 | 52 | 43 | |
| Worker's Compensation | **100-1118-512.27-00** | 530 | 527 | 631 | 631 | 528 | |
| Council Expense Allowance | **100-1118-512.30-00** | - | - | 1,800 | 1,800 | 1,800 | 2 |
| Cellular Phones & Radios | **100-1118-523.32-03** | 1,837 | 1,269 | - | - | - | 1 |
| Postage & Shipping | **100-1118-523.32-05** | - | - | - | - | - | |
| Printing & Binding | **100-1118-523.34-00** | 37 | 5,805 | - | - | - | |
| Travel (Local) | **100-1118-523.35-00** | (28) | - | - | - | - | |
| Department Event | **100-1118-523.35-09** | 243 | 300 | - | - | - | |
| Education & Travel | **100-1118-523.37-00** | 5,649 | 2,483 | - | - | 2,000 | 4 |
| Office Supplies | **100-1118-531.11-01** | 29 | 411 | - | - | - | |
| Certificates & Awards | **100-1118-531.11-03** | - | | - | - | | |
| **Total Ward D** | | **26,641** | **26,636** | **19,074** | **19,074** | **16,368** | |
| | | | | | | | |
| | **Personal Services** | 18,873 | 16,368 | 19,074 | 19,074 | 14,368 | |
| | **Purchased/Contracted Services** | 7,739 | 9,857 | - | - | 2,000 | |
| | **Supplies** | 29 | 411 | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **26,641** | **26,636** | **19,074** | **19,074** | **16,368** | |

**NOTES:**

1. **The cost were moved to Information Technology to control cost.**
2. **Budgeted per ward expense ordinance - includes office supplies, printing & postage.**
3. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
4. **Continuing Education**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Ward D - At Large** | | | | | | | |
| Salaries & Wages | 100-1119-511.11-00 | 9,235 | 9,200 | 11,000 | 11,000 | 11,000 | |
| Group Insurance | 100-1119-512.21-00 | 125 | 603 | 622 | 622 | 52 | |
| Medicare | 100-1119-512.23-00 | 636 | 635 | 762 | 762 | 841 | |
| Defined Benefit | 100-1119-512.24-02 | - | - | - | - | 660 | |
| Unemployment Insurance | 100-1119-512.26-00 | 46 | 46 | 55 | 55 | 55 | |
| Worker's Compensation | 100-1119-512.27-00 | 563 | 560 | 670 | 670 | 671 | |
| Council Expense Allowance | 100-1119-512.30-00 | 652 | 584 | 1,800 | 1,800 | 1,800 | 2 |
| Cellular Phones & Radios | 100-1119-523.32-03 | 1,246 | 882 | - | - | - | 1 |
| Postage & Shipping | 100-1119-523.32-05 | - | - | - | - | - | |
| Printing & Binding | 100-1119-523.34-00 | 37 | 163 | - | - | - | |
| Travel (Local) | 100-1119-523.35-00 | 1,657 | - | - | - | - | |
| Department Event | 100-1119-523.35-09 | 261 | - | - | - | - | |
| Education & Travel | 100-1119-523.37-00 | 2,183 | 746 | - | - | 2,000 | 3 |
| Office Supplies | 100-1119-531.11-01 | 495 | 852 | - | - | - | |
| Operating Supplies | 100-1119-531.11-02 | - | - | - | - | - | |
| Certificates & Awards | 100-1119-531.11-03 | - | - | - | - | - | |
| Computers & Hardware | 100-1119-542.24-00 | - | 1,291 | - | - | - | |
| **Total Ward D - At Large** | | **17,136** | **15,562** | **14,909** | **14,909** | **17,079** | |
| | | | | | | | |
| | **Personal Services** | 11,258 | 11,628 | 14,909 | 14,909 | 15,079 | |
| | **Purchased/Contracted Services** | 5,383 | 1,791 | - | - | 2,000 | |
| | **Supplies** | 495 | 852 | - | - | - | |
| | **Capital** | - | 1,291 | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **17,136** | **15,562** | **14,909** | **14,909** | **17,079** | |
| **NOTES:** | 1 | **The cost were moved to Information Technology to control cost.** | | | | | |
| | 2 | **Budgeted per ward expense ordinance - Includes office supplies, printing & postage.** | | | | | |
| | 3 | **Continuing Education** | | | | | |
| **Total Council & Committee Expenses** | | **245,582** | **197,183** | **205,380** | **205,380** | **197,330** | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **City Clerk** | | | | | | | |
| Salaries & Wages | 100-1130-511.11-00 | 164,445 | 151,475 | 164,199 | 164,199 | 167,899 | |
| Group Insurance | 100-1130-512.21-00 | 21,005 | 18,295 | 22,302 | 22,302 | 13,418 | |
| Medicare | 100-1130-512.23-00 | 2,197 | 2,051 | 2,227 | 2,227 | 2,380 | |
| Defined Contribution (ICMA) | 100-1130-512.24-01 | - | 6,965 | 7,705 | 7,705 | 3,853 | |
| Defined Benefit | 100-1130-512.24-02 | 43,158 | 40,756 | 6,000 | 6,000 | 6,221 | |
| Unfunded Pension | 100-1130-512.28-50 | - | - | 41,059 | 41,059 | - | 5 |
| Unemployment Insurance | 100-1130-512.26-00 | 724 | 658 | 771 | 771 | 789 | |
| Worker's Compensation | 100-1130-512.27-00 | 3,813 | 3,714 | 4,019 | 4,019 | 4,032 | |
| Medical | 100-1130-521.12-04 | - | 182 | - | - | | |
| Other Professional Fees | 100-1130-521.12-09 | 14,998 | 100,088 | 21,000 | 21,000 | 96,000 | 4 |
| City Elections | 100-1130-521.40-01 | - | - | 25,000 | 25,000 | - | |
| Telephone | 100-1130-523.32-01 | 5,374 | 9,787 | - | - | - | 1 |
| Cellular Phones & Radios | 100-1130-523.32-03 | 2,760 | 1,770 | - | - | - | 1 |
| Postage & Shipping | 100-1130-523.32-05 | 25,368 | 8,009 | 57,000 | 57,000 | 57,000 | 2 |
| Advertising | 100-1130-523.33-00 | 11,231 | 7,729 | 6,000 | 6,000 | 6,000 | |
| Printing & Binding | 100-1130-523.34-00 | 37 | 40 | - | - | - | |
| Dues & Fees | 100-1130-523.36-00 | 279 | 195 | 280 | 280 | 400 | 6 |
| Education & Travel | 100-1130-523.37-00 | 5,006 | 2,197 | 2,000 | 2,000 | 3,500 | 6 |
| Software & Maintenance | 100-1130-523.38-50 | 1,584 | 9,504 | 15,000 | 15,000 | 15,000 | 3 |
| Office Supplies | 100-1130-531.11-01 | 2,880 | 1,990 | 2,000 | 2,000 | 2,500 | |
| Operating Supplies | 100-1130-531.11-02 | - | - | - | - | | |
| Small & Safety Equipment | 100-1130-531.16-00 | 1,286 | - | - | - | - | |
| **Total City Clerk** | | **306,143** | **365,405** | **376,562** | **376,562** | **378,992** | |
| | **Personal Services** | 235,341 | 223,914 | 248,282 | 248,282 | 198,592 | |
| | **Purchased/Contracted Services** | 66,636 | 139,501 | 126,280 | 126,280 | 177,900 | |
| | **Supplies** | 4,166 | 1,990 | 2,000 | 2,000 | 2,500 | |
| | **Capital** | - | - | - | - | - | |
| | | **306,143** | **365,405** | **376,562** | **376,562** | **378,992** | |

**NOTES:**

1. **The cost were moved to Information Technology to control cost.**
2. **Postage allowance to cover all administrative departments other than the city manager's office.**
3. **Paperless agenda - for on-line streaming contract for council meetings.**
4. **MUNICODE expenses - cost for consolidation of precincts/registration cards; Records Retention ($75K)**
5. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
6. **Continuing Education**

# FY15 Adopted Expenditures by Department

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Mayor** | | | | | | | |
| Salaries & Wages | 100-1310-511.11-00 | 35,136 | 40,068 | 47,100 | 47,100 | 46,586 | |
| Group Insurance | 100-1310-512.21-00 | 150 | 411 | 413 | 413 | 4,199 | |
| Medicare | 100-1310-512.23-00 | 1,791 | 2,232 | 2,232 | 2,232 | 6,755 | |
| Defined Benefit | 100-1310-512.24-02 | 4,604 | 5,811 | 514 | 514 | 732 | |
| Unfunded Pension | 100-1310-512.28-50 | - | - | 5,815 | 5,815 | - | 5 |
| Unemployment Insurance | 100-1310-512.26-00 | 158 | 183 | 200 | 200 | 391 | |
| Worker's Compensation | 100-1310-512.27-00 | 766 | 786 | 813 | 813 | 940 | |
| Car Allowance | 100-1310-512.29-01 | 6,025 | 6,000 | 6,000 | 6,000 | 6,000 | |
| Council Expense Allowance | 100-1310-512.30-00 | - | - | 2,000 | 2,000 | 2,000 | 2 |
| Medical | 100-1310-521.12-04 | 182 | - | - | - | - | |
| Other Professional Fees | 100-1310-521.12-09 | 875 | 790 | - | - | - | |
| Telephone | 100-1310-523.32-01 | 3,437 | 5,383 | - | - | - | 1 |
| Cellular Phones & Radios | 100-1310-523.32-03 | 689 | 639 | - | - | - | 1 |
| Postage & Shipping | 100-1310-523.32-05 | 35 | 36 | 40 | 40 | 40 | |
| Printing & Binding | 100-1310-523.34-00 | 8,171 | 7,398 | - | - | - | |
| Department Event | 100-1310-523.35-09 | - | 137 | 300 | 300 | 300 | |
| Dues & Fees | 100-1310-523.36-00 | - | - | - | - | 3,489 | 6 |
| Education & Travel | 100-1310-523.37-00 | 28 | - | - | - | 2,000 | 3 |
| Office Supplies | 100-1310-531.11-01 | 1,313 | 832 | 500 | 500 | 500 | |
| Certificates & Awards | 100-1310-531.11-03 | - | - | 200 | 200 | 2,500 | 4 |
| **Total Mayor** | | **63,359** | **70,706** | **66,127** | **66,127** | **76,432** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 48,630 | 55,491 | 65,087 | 65,087 | 67,603 | **2,516** |
| | **Purchased/Contracted Services** | 13,417 | 14,383 | 340 | 340 | 5,829 | |
| | **Supplies** | 1,313 | 832 | 700 | 700 | 3,000 | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **63,359** | **70,706** | **66,127** | **66,127** | **76,432** | |

**NOTES:**

1. **The cost were moved to Information Technology to control cost.**
2. **Budgeted per ward expense ordinance - includes office supplies, printing & postage.**
3. **Continuing Education**
4. **Proclamations - implementing a charge of $25 to cover expense (estimating 100)**
5. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
6. **US Conference for Mayors**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **City Manager** | | | | | | | |
| Salaries & Wages | 100-1320-511.11-00 | 389,052 | 179,072 | 165,000 | 165,000 | 194,121 | 3 |
| Group Insurance | 100-1320-512.21-00 | 20,911 | 10,130 | 11,309 | 11,309 | 17,404 | 3 |
| Medicare | 100-1320-512.23-00 | 5,279 | 2,564 | 6,053 | 6,053 | 2,816 | |
| Defined Contribution (ICMA) | 100-1320-512.24-01 | - | 4,237 | - | - | 8,947 | 3 |
| Defined Benefit | 100-1320-512.24-02 | 55,896 | 29,231 | 2,700 | 2,700 | 2,700 | |
| Unfunded Pension | 100-1320-512.28-50 | - | - | 18,478 | 18,478 | - | 1 |
| Unemployment Insurance | 100-1320-512.26-00 | 1,267 | 546 | 972 | 972 | 746 | |
| Worker's Compensation | 100-1320-512.27-00 | 13,954 | 6,804 | 6,005 | 6,005 | 9,248 | 3 |
| Car Allowance | 100-1320-512.29-01 | 6,000 | 6,300 | 7,200 | 7,200 | 5,400 | 4 |
| Medical | 100-1320-521.12-04 | - | 116 | 120 | 120 | 120 | |
| Other Professional Fees | 100-1320-521.12-09 | 71,831 | 130 | 1,034 | 1,034 | 1,034 | |
| Rental | 100-1320-522.23-00 | - | - | - | - | - | |
| Telephone | 100-1320-523.32-01 | 6,519 | 8,972 | - | - | - | 2 |
| Cellular Phones & Radios | 100-1320-523.32-03 | 4,466 | 2,900 | - | - | - | 2 |
| Postage & Shipping | 100-1320-523.32-05 | 296 | 229 | 200 | 200 | 200 | |
| Advertising | 100-1320-523.33-00 | - | - | - | - | - | |
| Printing & Binding | 100-1320-523.34-00 | 73 | 241 | 200 | 200 | 200 | |
| Travel (Local) | 100-1320-523.35-00 | - | - | - | - | - | |
| Department Event | 100-1320-523.35-09 | - | - | - | - | - | |
| Dues & Fees | 100-1320-523.36-00 | 1,090 | - | 750 | 750 | 1,750 | |
| Education & Travel | 100-1320-523.37-00 | 15,287 | 150 | 500 | 500 | 4,000 | |
| Office Supplies | 100-1320-531.11-01 | 1,546 | 1,025 | 1,500 | 1,500 | 1,500 | |
| Operating Supplies | 100-1320-531.11-02 | 2,554 | 125 | 250 | 250 | 250 | |
| Special Events General | 100-1320-531.11-04 | 4,889 | - | - | - | - | |
| Claims & Damages | 100-1320-578.80-00 | - | - | - | - | | |
| **Total City Manager** | | **600,907** | **252,772** | **222,271** | **222,271** | **250,436** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 492,358 | 238,884 | 217,717 | 217,717 | 241,382 | |
| | **Purchased/Contracted Services** | 99,562 | 12,738 | 2,804 | 2,804 | 7,304 | |
| | **Supplies** | 8,988 | 1,150 | 1,750 | 1,750 | 1,750 | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **600,907** | **252,772** | **222,271** | **222,271** | **250,436** | |

**NOTES:**

1 **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**

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

3 **City Manager position funded (October - June); Deputy City Manager - 6 months**

4 **Car Allowance funded (October - June)**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Communications** | | | | | | | |
| Salaries & Wages | 100-1324-511.11-00 | 38,668 | 38,668 | 38,668 | 38,668 | 37,542 | |
| Group Insurance | 100-1324-512.21-00 | 4,732 | 4,758 | 5,427 | 5,427 | 8,891 | |
| Medicare | 100-1324-512.23-00 | 551 | 549 | 546 | 546 | 544 | |
| Defined Benefit | 100-1324-512.24-02 | 14,539 | 18,419 | 2,320 | 2,320 | 2,253 | |
| Unfunded Pension | 100-1324-512.28-50 | - | - | 15,878 | 15,878 | - | 6 |
| Unemployment Insurance | 100-1324-512.26-00 | 170 | 169 | 179 | 179 | 188 | |
| Worker's Compensation | 100-1324-512.27-00 | 2,076 | 2,063 | 2,185 | 2,185 | 2,290 | |
| Other Professional Fees | 100-1324-521.12-09 | 6,320 | 7,509 | 6,800 | 6,800 | 6,800 | 5 |
| Repair & Maintenance | 100-1324-522.22-00 | 287 | - | 600 | 600 | 600 | |
| Telephone | 100-1324-523.32-01 | 1,146 | 1,795 | - | - | - | 7 |
| Cellular Phones & Radios | 100-1324-523.32-03 | 1,823 | 1,534 | - | - | - | 7 |
| Postage & Shipping | 100-1324-523.32-05 | - | 100 | - | - | - | |
| Advertising | 100-1324-523.33-00 | 51 | - | 100 | 100 | 100 | 1 |
| Printing & Binding | 100-1324-523.34-00 | 170 | 338 | 500 | 500 | 500 | |
| Department Event | 100-1324-523.35-09 | 538 | 1,702 | 1,500 | 1,500 | 1,500 | 2 |
| Dues & Fees | 100-1324-523.36-00 | 600 | 279 | 250 | 250 | 250 | |
| Education & Travel | 100-1324-523.37-00 | 1,919 | 581 | 500 | 500 | 500 | |
| Software & Maintenance | 100-1324-523.38-50 | 110 | 420 | 500 | 500 | 500 | 3 |
| Office Supplies | 100-1324-531.11-01 | 1,038 | 64 | - | - | - | |
| Operating Supplies | 100-1324-531.11-02 | - | 580 | 600 | 600 | 600 | |
| Books & Publications | 100-1324-531.14-00 | - | - | - | - | - | |
| Computers & Hardware | 100-1324-542.24-00 | - | 6,310 | 2,000 | 2,000 | 2,000 | 4 |
| **Total Communications** | | **74,739** | **85,838** | **78,553** | **78,553** | **65,058** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 60,736 | 64,626 | 65,203 | 65,203 | 51,708 | |
| | **Purchased/Contracted Services** | 12,965 | 14,258 | 10,750 | 10,750 | 10,750 | |
| | **Supplies** | 1,038 | 644 | 600 | 600 | 600 | |
| | **Capital** | - | 6,310 | 2,000 | 2,000 | 2,000 | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **74,739** | **85,838** | **78,553** | **78,553** | **65,058** | |
| | | | | | | | |
| | | | | | | | |
| | 1 | **Billboards** | | | | | |
| | 2 | **Citizens Leadership Academy** | | | | | |
| | 3 | **Adobe Creative Suite** | | | | | |
| | 4 | **Studio upgrades- Mac Pro for editing Council meetings** | | | | | |
| | 5 | **PEG Central; Media monitoring; contractual svcs; Media streaming per Council** | | | | | |
| | 6 | **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)** | | | | | |
| | 7 | **The cost were moved to Information Technology to control cost.** | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Legal** | | | | | | | |
| Salaries & Wages | **100-1326-511.11-00** | 246,234 | 188,193 | 296,651 | 296,651 | 280,000 | |
| Overtime | **100-1326-511.13-00** | 61 | - | - | - | - | |
| Group Insurance | **100-1326-512.21-00** | 21,039 | 16,488 | 19,480 | 19,480 | 18,927 | |
| Medicare | **100-1326-512.23-00** | 3,361 | 2,591 | 3,178 | 3,178 | 3,851 | |
| Defined Contribution (ICMA) | **100-1326-512.24-01** | - | 5,611 | 8,100 | 8,100 | 6,600 | |
| Defined Benefit | **100-1326-512.24-02** | 71,529 | 46,216 | 10,320 | 10,320 | 10,200 | |
| Unfunded Pension | **100-1326-512.28-50** | - | - | 70,627 | 70,627 | - | 2 |
| Unemployment Insurance | **100-1326-512.26-00** | 1,101 | 830 | 1,436 | 1,436 | 1,303 | |
| Worker's Compensation | **100-1326-512.27-00** | 11,234 | 8,408 | 6,256 | 6,256 | 13,736 | 4 |
| Medical | **100-1326-521.12-04** | - | 322 | - | - | - | |
| Legal - Holland & Knight | **100-1326-521.12-05** | 233,314 | 249,793 | - | - | - | 3 |
| Legal-Hawkins & Parnell | **100-1326-521.12-06** | 102,700 | 89,702 | - | - | - | 3 |
| Legal--Other Attorneys | **100-1326-521.12-07** | 543,998 | 430,350 | 900,000 | 900,000 | 500,000 | 3 |
| Other Professional Fees | **100-1326-521.12-09** | 44,954 | 38,732 | 40,000 | 40,000 | 40,000 | |
| Other Legal Costs | **100-1326-521.12-12** | 1,349 | 344 | - | - | - | |
| Settlement Costs | **100-1326-521.12-13** | 77,622 | 5,888 | 25,000 | 25,000 | 25,000 | |
| Hunton & Williams | **100-1326-521.12-15** | 17,011 | - | - | - | - | |
| Fincher, Denmark & Williams | **100-1326-521.12-19** | 27,948 | (604) | - | - | - | 3 |
| Freeman Mathis | **100-1326-521.12-31** | 139,184 | 38,649 | - | - | - | 3 |
| Maintenance Equipment | **100-1326-522.22-01** | 1,255 | 1,125 | 1,500 | 1,500 | 1,200 | |
| Telephone | **100-1326-523.32-01** | 5,729 | 8,972 | - | - | - | 1 |
| Cellular Phones & Radios | **100-1326-523.32-03** | 3,934 | 1,918 | - | - | - | 1 |
| Postage & Shipping | **100-1326-523.32-05** | 98 | 42 | - | - | 50 | |
| Travel (Local) | **100-1326-523.35-00** | 142 | - | 100 | 100 | 50 | |
| Dues & Fees | **100-1326-523.36-00** | 389 | 898 | 1,000 | 1,000 | 1,000 | |
| Education & Travel | **100-1326-523.37-00** | 3,337 | 2,322 | 2,500 | 2,500 | 2,500 | |
| Office Supplies | **100-1326-531.11-01** | 2,450 | 3,568 | 3,500 | 3,500 | 3,500 | |
| Lexis/Nexis - Online Legal Database | **100-1326-531.14-00** | 12,818 | 13,247 | 15,000 | 15,000 | 14,000 | |
| Small & Safety Equipment | **100-1326-531.16-00** | - | - | - | - | | |
| Computers & Hardware | **100-1326-542.24-00** | - | - | - | - | | 1 |
| **Total Legal** | | **1,572,790** | **1,153,605** | **1,404,648** | **1,404,648** | **921,917** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 354,558 | 268,337 | 416,048 | 416,048 | 334,617 | |
| | **Purchased/Contracted Services** | 1,202,963 | 868,453 | 970,100 | 970,100 | 569,800 | |
| | **Supplies** | 15,268 | 16,815 | 18,500 | 18,500 | 17,500 | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **1,572,790** | **1,153,605** | **1,404,648** | **1,404,648** | **921,917** | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **Storm Water Restricted Legal** | | | | | | | |
| | | | | | | | |
| Miscellaneous Legal Expenses | **100-1327-521.12-14** | - | 24,171 | 430,829 | 430,829 | 400,829 | |
| **Total Storm water Restricted Legal** | | - | **24,171** | **430,829** | **430,829** | **400,829** | |
| | | | | | | | |
| | | | | | | | |

# *FY15 Adopted Expenditures by Department*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | - | - | - | - | - | |
| | **Purchased/Contracted Services** | - | 24,171 | 430,829 | 430,829 | 400,829 | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **-** | **24,171** | **430,829** | **430,829** | **400,829** | |
| | | | | | | | |
| **NOTES:** | **1** | **The cost were moved to Information Technology to control cost.** | | | | | |
| | **2** | **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)** | | | | | |
| | **3** | **Total of specific firm allocations.** | | | | | |
| | | | | | | | |
| | | | | | | | |

# FY15 Adopted Expenditures by Department

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Finance** | | | | | | | |
| Salaries & Wages | 100-1510-511.11-00 | 139,191 | 124,090 | 43,339 | 43,339 | 104,742 | 9 |
| Group Insurance | 100-1510-512.21-00 | 7,780 | 6,956 | 6,822 | 6,822 | 11,701 | |
| Medicare | 100-1510-512.23-00 | 1,970 | 1,731 | 544 | 544 | 1,435 | |
| Defined Contribution (ICMA) | 100-1510-512.24-01 | - | - | - | - | 3,575 | 9 |
| Defined Benefit | 100-1510-512.24-02 | 37,735 | 59,156 | 2,600 | 2,600 | 2,709 | |
| Unfunded Pension | 100-1510-512.28-50 | - | - | 17,796 | 17,796 | - | 8 |
| Unemployment Insurance | 100-1510-512.26-00 | 600 | 548 | 203 | 203 | 510 | |
| Worker's Compensation | 100-1510-512.27-00 | 5,191 | 4,507 | 147 | 147 | 3,787 | |
| Accounting | 100-1510-521.12-01 | 15,300 | - | 30,625 | 30,625 | - | 2 |
| Other Professional Fees | 100-1510-521.12-09 | 31,281 | 21,878 | 29,300 | 29,300 | 29,300 | 3 |
| Telephone | 100-1510-523.32-01 | 2,291 | 3,589 | - | - | - | 1 |
| Cellular Phones & Radios | 100-1510-523.32-03 | 1,002 | 416 | - | - | - | 1 |
| Postage & Shipping | 100-1510-523.32-05 | - | - | 2,200 | 2,200 | 200 | 4 |
| Advertising | 100-1510-523.33-00 | 480 | 360 | 400 | 400 | 700 | 5 |
| Printing & Binding | 100-1510-523.34-00 | 403 | 1,315 | 1,400 | 1,400 | 1,400 | 6 |
| Travel (Local) | 100-1510-523.35-00 | 136 | 51 | 100 | 100 | 100 | |
| Dues & Fees | 100-1510-523.36-00 | 353 | 195 | 200 | 200 | 200 | 7 |
| Education & Travel | 100-1510-523.37-00 | 1,818 | - | - | - | 3,843 | 7 |
| Office Supplies | 100-1510-531.11-01 | 2,306 | 1,307 | 1,700 | 1,700 | 1,700 | |
| Operating Supplies | 100-1510-531.11-02 | 363 | - | - | - | - | |
| Books & Publications | 100-1510-531.14-00 | 304 | 159 | 325 | 325 | 325 | |
| **Total Finance** | | **248,504** | **226,258** | **137,701** | **137,701** | **166,227** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 192,467 | 196,988 | 71,451 | 71,451 | 128,459 | |
| | **Purchased/Contracted Services** | 53,064 | 27,804 | 64,225 | 64,225 | 35,743 | |
| | **Supplies** | 2,973 | 1,466 | 2,025 | 2,025 | 2,025 | |
| | **Capital** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **248,504** | **226,258** | **137,701** | **137,701** | **166,227** | |

**NOTES:**

1. The cost were moved to Information Technology to control cost.
2. Annual Audit (moved to Dept. 1599)
3. Regions Bank - Dissemination of bonds (TAD); Digital Assurance Certification; Mail Courier; OPEB Study
4. Returned mail
5. Mileage rate ads
6. Comprehensive Annual Financial Report (CAFR) printing
7. Continuing education
8. Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)
9. Finance Director position funded (November - June)

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Accounting** | | | | | | | |
| Salaries & Wages | 100-1512-511.11-00 | 459,394 | 433,821 | 584,027 | 584,027 | 521,206 | |
| Temporary Employees | 100-1512-511.12-00 | 5,148 | - | - | - | - | |
| Overtime | 100-1512-511.13-00 | 351 | 224 | - | - | - | |
| Group Insurance | 100-1512-512.21-00 | 39,318 | 41,036 | 54,256 | 54,256 | 46,467 | |
| Medicare | 100-1512-512.23-00 | 6,258 | 6,030 | 7,643 | 7,643 | 7,145 | |
| Defined Benefit | 100-1512-512.24-02 | 172,119 | 206,470 | 33,326 | 33,326 | 31,273 | |
| Unfunded Pension | 100-1512-512.28-50 | - | - | 209,336 | 209,336 | - | 6 |
| Unemployment Insurance | 100-1512-512.26-00 | 2,021 | 1,891 | 1,840 | 1,840 | 2,411 | |
| Worker's Compensation | 100-1512-512.27-00 | 15,119 | 13,608 | 23,573 | 23,573 | 18,576 | |
| Medical | 100-1512-521.12-04 | 91 | - | - | - | - | |
| Other Professional Fees | 100-1512-521.12-09 | 30,877 | - | - | - | - | |
| Accounting Services | 100-1512-521.12-30 | 35,413 | - | - | - | - | |
| Telephone | 100-1512-523.32-01 | 10,312 | 16,150 | - | - | - | 1 |
| Cellular Phones & Radios | 100-1512-523.32-03 | 2,569 | 3,155 | - | - | - | 1 |
| Postage & Shipping | 100-1512-523.32-05 | 176 | 100 | - | - | 100 | 7 |
| Advertising | 100-1512-523.33-00 | - | - | 500 | 500 | 500 | 3 |
| Printing & Binding | 100-1512-523.34-00 | 1,850 | 1,023 | - | - | 2,000 | 2 |
| Travel (Local) | 100-1512-523.35-00 | - | 42 | 100 | 100 | 100 | |
| Dues & Fees | 100-1512-523.36-00 | 1,313 | 2,160 | 2,000 | 2,000 | 2,000 | |
| Education & Travel | 100-1512-523.37-00 | 7,154 | 2,369 | 1,500 | 1,500 | 8,950 | 4 |
| Software & Maintenance | 100-1512-523.38-50 | - | 24,106 | 24,106 | 24,106 | 24,106 | 5 |
| Office Supplies | 100-1512-531.11-01 | 6,363 | 5,454 | 5,000 | 5,000 | 5,000 | |
| Books & Publications | 100-1512-531.14-00 | 427 | 404 | 450 | 450 | 400 | |
| **Total Accounting** | | **796,271** | **758,043** | **947,657** | **947,657** | **670,234** | |
| | | | | | | | |
| | **Personal Services** | 699,727 | 703,080 | 914,001 | 914,001 | 627,078 | |
| | **Purchased/Contracted Services** | 89,754 | 49,105 | 28,206 | 28,206 | 37,756 | |
| | **Supplies** | 6,790 | 5,858 | 5,450 | 5,450 | 5,400 | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **796,271** | **758,043** | **947,657** | **947,657** | **670,234** | |

**NOTES:**

1. **The cost were moved to Information Technology to control cost.**
2. **Budget Book printing**
3. **Budget Ads in South Fulton for Public Hearings & Adoption**
4. **Continuing education training**
5. **Grant Mgmt. Network - $24,106; Payment made in May.**
6. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
7. **Payroll mailings**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Property Tax Division** | | | | | | | |
| Salaries & Wages | 100-1515-511.11-00 | 98,335 | 128,927 | 147,983 | 147,983 | 97,958 | 7 |
| Temporary Employees | 100-1515-511.12-00 | 8,040 | - | - | - | - | |
| Overtime | 100-1515-511.13-00 | - | - | - | - | - | |
| Group Insurance | 100-1515-512.21-00 | 5,113 | 11,214 | 16,543 | 16,543 | 4,779 | |
| Medicare | 100-1515-512.23-00 | 1,416 | 1,827 | 1,982 | 1,982 | 1,390 | |
| Defined Benefit | 100-1515-512.24-02 | 36,967 | 62,556 | 9,009 | 9,009 | 5,878 | |
| Unfunded Pension | 100-1515-512.28-50 | - | - | 61,600 | 61,600 | - | 5 |
| Unemployment Insurance | 100-1515-512.26-00 | 169 | 302 | 420 | 420 | 174 | |
| Worker's Compensation | 100-1515-512.27-00 | 320 | 414 | 508 | 508 | 331 | |
| Other Professional Fees | 100-1515-521.12-09 | 9,660 | 36,839 | 12,000 | 12,000 | 12,000 | 4 |
| Technical Services | 100-1515-521.13-00 | 21,319 | - | 22,948 | 22,948 | 22,948 | 6 |
| Telephone | 100-1515-523.32-01 | 4,583 | 7,178 | - | - | - | 1 |
| Cellular Phones & Radios | 100-1515-523.32-03 | 879 | 784 | - | - | - | 1 |
| Postage & Shipping | 100-1515-523.32-05 | 10,336 | 6,000 | 10,000 | 10,000 | 7,500 | 3 |
| Advertising | 100-1515-523.33-00 | 1,802 | 1,292 | 1,300 | 1,300 | 1,300 | 2 |
| Education & Travel | 100-1515-523.37-00 | 855 | - | 900 | 900 | 900 | |
| Supplies | 100-1515-531.11-00 | - | - | - | - | - | |
| Office Supplies | 100-1515-531.11-01 | 754 | 208 | 250 | 250 | 250 | |
| Computers & Hardware | 100-1515-542.24-00 | 1,044 | - | - | - | - | |
| MasterCard/Visa Fees | 100-1515-579.50-04 | 3,773 | 2,309 | 2,500 | 2,500 | 2,500 | |
| **Total Property Tax Division** | | **205,364** | **259,850** | **287,943** | **287,943** | **157,908** | |
| | **Personal Services** | 150,360 | 205,240 | 238,045 | 238,045 | 110,510 | |
| | **Purchased/Contracted Services** | 49,434 | 52,093 | 47,148 | 47,148 | 44,648 | |
| | **Supplies** | 754 | 208 | 250 | 250 | 250 | |
| | **Capital** | 1,044 | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | 3,773 | 2,309 | 2,500 | 2,500 | 2,500 | |
| | | **205,364** | **259,850** | **287,943** | **287,943** | **157,908** | |

**NOTES:**

1 The cost were moved to Information Technology to control cost.
2 Mileage Rate ad
3 Mailing of Tax Bills
4 Recording Tax Liens/Non-Exempt Property tax
5 Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)
6 Recording and Cancellation of FIFA liens
7 Reclassification

# FY15 Adopted Expenditures by Department

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Contracts & Procurement** | | | | | | | |
| Salaries & Wages | 100-1517-511.11-00 | 281,739 | 242,761 | 171,252 | 171,252 | 167,285 | |
| Overtime | 100-1517-511.13-00 | 1,994 | 2,398 | - | - | - | |
| Group Insurance | 100-1517-512.21-00 | 26,175 | 29,662 | 14,135 | 14,135 | 12,864 | |
| Medicare | 100-1517-512.23-00 | 3,890 | 3,336 | 3,110 | 3,110 | 2,312 | |
| Defined Contribution (ICMA) | 100-1517-512.24-01 | - | 6,698 | - | - | - | |
| Defined Benefit | 100-1517-512.24-02 | 82,569 | 90,010 | 10,312 | 10,312 | 10,037 | |
| Unfunded Pension | 100-1517-512.28-50 | - | - | 36,763 | 36,763 | - | 3 |
| Unemployment Insurance | 100-1517-512.26-00 | 1,221 | 1,037 | 519 | 519 | 762 | |
| Worker's Compensation | 100-1517-512.27-00 | 6,502 | 4,793 | 4,674 | 4,674 | 2,129 | |
| Medical | 100-1517-521.12-04 | - | - | - | - | | |
| Other Professional Fees | 100-1517-521.12-09 | 13,123 | 9,343 | 9,000 | 9,000 | 8,500 | 2 |
| Technical Services | 100-1517-521.13-00 | - | - | - | - | - | |
| Maintenance Buildings | 100-1517-522.22-02 | 4,065 | 510 | 600 | 600 | 600 | |
| Telephone | 100-1517-523.32-01 | 8,811 | 12,561 | - | - | - | 1 |
| Cellular Phones & Radios | 100-1517-523.32-03 | 1,364 | 1,316 | - | - | - | 1 |
| Postage & Shipping | 100-1517-523.32-05 | 13 | 24 | - | - | - | |
| Advertising | 100-1517-523.33-00 | 240 | - | - | - | - | |
| Dues & Fees | 100-1517-523.36-00 | 505 | 555 | 480 | 480 | 480 | |
| Education & Travel | 100-1517-523.37-00 | 3,826 | 2,021 | 1,000 | 1,000 | 3,000 | 4 |
| Office Supplies | 100-1517-531.11-01 | 1,618 | 1,132 | 1,200 | 1,200 | 1,200 | |
| Operating Supplies | 100-1517-531.11-02 | - | - | - | - | - | |
| Uniforms | 100-1517-531.11-40 | 75 | 134 | 200 | 200 | 500 | 5 |
| Books & Publications | 100-1517-531.14-00 | 16 | - | - | - | - | |
| Inventory (Over) Under | 100-1517-531.99-99 | - | 31,914 | - | - | - | |
| Computers & Hardware | 100-1517-542.24-00 | 983 | - | - | - | - | |
| **Total Contracts & Procurement** | | **438,731** | **440,205** | **253,245** | **253,245** | **209,669** | |
| | **Personal Services** | 404,090 | 380,695 | 240,765 | 240,765 | 195,389 | |
| | **Purchased/Contracted Services** | 31,948 | 26,330 | 11,080 | 11,080 | 12,580 | |
| | **Supplies** | 1,709 | 33,180 | 1,400 | 1,400 | 1,700 | |
| | **Capital** | 983 | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **438,731** | **440,205** | **253,245** | **253,245** | **209,669** | |

**NOTES:**

1. The cost were moved to Information Technology to control cost.
2. GOVDEALS.com - Solicitation of procurement contracts
3. Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)
4. Continuing education training
5. To provide the warehouse staff with proper footwear and clothes to stay in line with the City's dress code for the Service Center.

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Information Technology** | | | | | | | |
| Salaries & Wages | 100-1535-511.11-00 | 240,304 | 207,162 | - | - | - | 1 |
| Group Insurance | 100-1535-512.21-00 | 19,199 | 22,050 | - | - | - | |
| Medicare | 100-1535-512.23-00 | 3,398 | 2,886 | - | - | - | |
| Defined Benefit | 100-1535-512.24-02 | 86,796 | 93,275 | - | - | - | |
| Unemployment Insurance | 100-1535-512.26-00 | 1,088 | 928 | - | - | - | |
| Worker's Compensation | 100-1535-512.27-00 | 12,662 | 11,327 | - | - | - | |
| Medical | 100-1535-521.12-04 | 306 | - | - | - | - | |
| Other Professional Fees | 100-1535-521.12-09 | 13,107 | - | - | - | - | |
| Technical Services | 100-1535-521.13-00 | 172,212 | 171,189 | - | - | - | |
| Maintenance Equipment | 100-1535-522.22-01 | - | - | - | - | - | |
| Maintenance Buildings | 100-1535-522.22-02 | - | - | - | - | - | |
| Telephone | 100-1535-523.32-01 | 7,001 | 17,123 | - | - | - | |
| Cellular Phones & Radios | 100-1535-523.32-03 | 18,038 | 9,910 | - | - | - | |
| Postage & Shipping | 100-1535-523.32-05 | - | 12 | - | - | - | |
| Education & Travel | 100-1535-523.37-00 | 1,398 | 4,638 | - | - | - | |
| Software & Maintenance | 100-1535-523.38-50 | 316,148 | 168,951 | - | - | - | |
| Office Supplies | 100-1535-531.11-01 | - | 38 | - | - | - | |
| Operating Supplies | 100-1535-531.11-02 | - | 580 | - | - | - | |
| Gas (Natural & Propane) | 100-1535-531.12-20 | - | - | - | - | - | |
| Small & Safety Equipment | 100-1535-531.16-00 | - | - | - | - | - | |
| Machinery | 100-1535-542.21-00 | - | - | - | - | - | |
| Computers & Hardware | 100-1535-542.24-00 | 165,049 | 73,022 | - | - | - | |
| Claims & Damages | 100-1535-578.80-00 | - | - | - | - | | |
| **Total Information Resources** | | **1,056,706** | **783,091** | - | - | - | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 363,447 | 337,628 | - | - | - | |
| | **Purchased/Contracted Services** | 528,210 | 371,823 | - | - | - | |
| | **Supplies** | - | 618 | - | - | - | |
| | **Capital** | 165,049 | 73,022 | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **1,056,706** | **783,091** | - | - | - | |
| NOTES: | 1 | **Moved to Internal Fund to be allocated Citywide** | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Human Resources** | | | | | | | |
| Salaries & Wages | 100-1540-511.11-00 | 280,107 | 170,420 | 76,961 | 76,961 | 183,208 | 4 |
| Temporary Employees | 100-1540-511.12-00 | 1,747 | - | - | - | - | |
| Overtime | 100-1540-511.13-00 | 25 | - | - | - | - | |
| Group Insurance | 100-1540-512.21-00 | 32,841 | 22,766 | 13,172 | 13,172 | 24,273 | |
| Medicare | 100-1540-512.23-00 | 3,854 | 2,319 | 1,055 | 1,055 | 2,575 | |
| Defined Contribution (ICMA) | 100-1540-512.24-01 | - | 189 | - | - | 3,257 | 4 |
| Defined Benefit | 100-1540-512.24-02 | 79,566 | 73,917 | 4,617 | 4,617 | 5,482 | |
| Unfunded Pension | 100-1540-512.28-50 | - | - | 31,602 | 31,602 | - | 2 |
| Unemployment Insurance | 100-1540-512.26-00 | 1,059 | 595 | 174 | 174 | 637 | |
| Worker's Compensation | 100-1540-512.27-00 | 11,073 | 11,358 | 253 | 253 | 6,523 | |
| Subsequent Injury Trust Fund | 100-1540-512.27-01 | - | - | - | - | 35,000 | 3 |
| GA State Board of Worker's Comp | 100-1540-512.27-02 | - | - | - | - | 10,000 | 3 |
| AmTrust | 100-1540-512.27-03 | - | - | - | - | 72,000 | 3 |
| Medical | 100-1540-521.12-04 | 364 | 91 | 400 | 400 | 400 | |
| Other Professional Fees | 100-1540-521.12-09 | 15,895 | 15,728 | 16,000 | 16,000 | 26,000 | 5 |
| 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 | 9,166 | 14,356 | - | - | - | 1 |
| Cellular Phones & Radios | 100-1540-523.32-03 | 2,239 | 2,029 | - | - | - | 1 |
| Postage & Shipping | 100-1540-523.32-05 | 337 | 479 | 400 | 400 | 400 | |
| Advertising | 100-1540-523.33-00 | 691 | - | - | - | - | |
| Printing & Binding | 100-1540-523.34-00 | 852 | 144 | 200 | 200 | 200 | |
| Travel (Local) | 100-1540-523.35-00 | 107 | 68 | 75 | 75 | 75 | |
| Dues & Fees | 100-1540-523.36-00 | 1,323 | 150 | 150 | 150 | 150 | |
| Education & Travel | 100-1540-523.37-00 | 4,684 | 3,699 | 1,500 | 1,500 | 3,700 | |
| Software & Maintenance | 100-1540-523.38-50 | 8,500 | - | - | - | - | |
| Office Supplies | 100-1540-531.11-01 | 4,012 | 2,254 | 2,200 | 2,200 | 2,200 | |
| Certificates & Awards | 100-1540-531.11-03 | - | 537 | 550 | 550 | 550 | |
| Special Events General | 100-1540-531.11-04 | 1,081 | - | - | - | - | |
| Books & Publications | 100-1540-531.14-00 | 1,225 | 489 | 500 | 500 | 500 | |
| Computers & Hardware | 100-1540-542.24-00 | 2,244 | 1,972 | - | - | - | |
| Claims & Damages | 100-1540-578.80-00 | - | - | 1,000 | 1,000 | 1,000 | |
| **Total Human Resources** | | **521,309** | **332,060** | **159,309** | **159,309** | **386,630** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 410,271 | 281,564 | 127,834 | 127,834 | 342,955 | |
| | **Purchased/Contracted Services** | 102,476 | 45,244 | 27,225 | 27,225 | 39,425 | |
| | **Supplies** | 6,319 | 3,280 | 3,250 | 3,250 | 3,250 | |
| | **Capital** | 2,244 | 1,972 | - | - | - | |
| | **Other Costs** | - | - | 1,000 | 1,000 | 1,000 | |
| | | **521,309** | **332,060** | **159,309** | **159,309** | **386,630** | |

**NOTES:**

1. **The cost were moved to Information Technology to control cost.**
2. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
3. **Moved from Dept. 1599 (Facilities & Operating)**
4. **HR Director funded (November - June)**
5. **Workforce Training - $10K**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Buildings & Grounds** | | | | | | | |
| Salaries & Wages | 100-1565-511.11-00 | 512,302 | 478,662 | 440,959 | 440,959 | 416,497 | |
| Overtime | 100-1565-511.13-00 | 14,305 | 23,680 | - | - | 25,000 | |
| Group Insurance | 100-1565-512.21-00 | 58,832 | 44,681 | 60,199 | 60,199 | 48,920 | |
| Medicare | 100-1565-512.23-00 | 15,354 | 15,200 | 13,102 | 13,102 | 11,562 | |
| Defined Benefit | 100-1565-512.24-02 | 151,054 | 174,770 | 19,310 | 19,310 | 19,374 | |
| Unfunded Pension | 100-1565-512.28-50 | - | - | 121,152 | 121,152 | - | 2 |
| Unemployment Insurance | 100-1565-512.26-00 | 2,334 | 2,243 | 3,888 | 3,888 | 1,769 | |
| Worker's Compensation | 100-1565-512.27-00 | 23,917 | 23,054 | 22,140 | 22,140 | 20,701 | |
| Medical | 100-1565-521.12-04 | 1,249 | 139 | 200 | 200 | 200 | |
| Other Professional Fees | 100-1565-521.12-09 | 38,948 | 13,102 | 13,200 | 13,200 | 13,200 | |
| Technical Services | 100-1565-521.13-00 | 8,969 | - | - | - | - | |
| City Utilities | 100-1565-521.14-00 | 93,658 | 114,861 | 121,000 | 121,000 | 115,000 | |
| Maintenance Equipment | 100-1565-522.22-01 | 17,528 | 4,566 | 7,500 | 7,500 | 7,500 | |
| Maintenance Buildings | 100-1565-522.22-02 | 55,684 | 16,635 | 17,000 | 17,000 | 17,000 | |
| Maintenance Vehicles | 100-1565-522.22-04 | 1,994 | - | - | - | - | |
| Rental of Equipment | 100-1565-522.23-20 | - | - | - | - | - | |
| Telephone | 100-1565-523.32-01 | 14,150 | 3,589 | - | - | - | 1 |
| Cellular Phones & Radios | 100-1565-523.32-03 | 5,590 | 6,574 | - | - | - | 1 |
| Postage & Shipping | 100-1565-523.32-05 | | 10 | - | - | - | |
| Uniform & Towel Services | 100-1565-523.40-00 | 11,418 | 12,811 | 13,000 | 13,000 | 13,000 | |
| Operating Supplies | 100-1565-531.11-02 | 104 | 4,057 | 4,100 | 4,100 | 4,100 | |
| Construction Supplies | 100-1565-531.11-09 | 9,501 | 46 | - | - | - | |
| Gas (Natural & Propane) | 100-1565-531.12-20 | 11,819 | 12,841 | 13,000 | 13,000 | 13,500 | |
| Small & Safety Equipment | 100-1565-531.16-00 | 6,682 | 754 | 800 | 800 | 800 | |
| Buildings | 100-1565-541.13-00 | - | - | - | - | - | |
| Machinery | 100-1565-542.21-00 | - | - | - | - | - | |
| Claims & Damages | 100-1565-578.80-00 | - | - | 1,000 | 1,000 | 1,000 | |
| **Total Buildings & Grounds** | | **1,055,392** | **952,275** | **871,550** | **871,550** | **729,123** | |
| | | | | | | | |
| | **Personal Services** | 778,098 | 762,290 | 680,750 | 680,750 | 543,823 | |
| | **Purchased/Contracted Services** | 249,189 | 172,287 | 171,900 | 171,900 | 165,900 | |
| | **Supplies** | 28,106 | 17,698 | 17,900 | 17,900 | 18,400 | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | - | - | 1,000 | 1,000 | 1,000 | |
| | | **1,055,392** | **952,275** | **871,550** | **871,550** | **729,123** | |

NOTES:

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

2 Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **General Fund - Transfer (Out)** | | | | | | | |
| | | | | | | | |
| Allocated Cost from Click to GOV | 100-1585-551.14-00 | - | - | 62,000 | 62,000 | - | |
| Transfer to E-911 SRF | 100-1585-611.11-13 | - | 682,599 | 705,919 | 705,919 | 854,528 | 1 |
| **Total General Fund - Transfer (Out)** | | - | **682,599** | **767,919** | **767,919** | **854,528** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | - | - | - | - | - | |
| | **Purchased/Contracted Services** | - | - | - | - | - | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | - | - | 62,000 | 62,000 | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | 682,599 | 705,919 | 705,919 | 854,528 | |
| | **Other Costs** | - | - | - | - | - | |
| | | - | **682,599** | **767,919** | **767,919** | **854,528** | |
| | | | | | | | |
| **Facilities & Operating** | | | | | | | |
| Illegal Dumping (Landfill costs) | 100-1599-522.21-14 | - | - | 100,000 | 100,000 | - | |
| Defined Benefit | 100-1599-512.24-02 | 2,136 | - | - | - | - | |
| Worker's Compensation | 100-1599-512.27-00 | - | 32,178 | - | - | - | |
| Subsequent Injury Trust Fund | 100-1599-512.27-01 | - | - | 35,000 | 35,000 | - | 2 |
| GA State Board of Worker's Comp | 100-1599-512.27-02 | - | - | 10,000 | 10,000 | - | 2 |
| AmTrust | 100-1599-512.27-03 | - | - | 72,000 | 72,000 | - | 2 |
| Retirees Health Insurance | 100-1599-512.28-00 | 302,959 | 528,972 | 467,646 | 467,646 | 426,517 | 3 |
| Unfunded Pension | 100-1599-512.28-50 | - | - | - | - | 4,824,454 | 14 |
| Vacancy Rate Reduction | 100-1599-513.10-00 | - | - | - | - | (336,259) | 17 |
| Accounting | 100-1599-521.12-01 | 126,000 | 149,200 | 122,500 | 122,500 | 122,500 | 4 |
| Other Professional Fees | 100-1599-521.12-09 | 82,466 | 60,526 | - | - | 265,000 | 16 |
| Hunton & Williams | 100-1599-521.12-15 | 12,750 | 12,750 | 12,750 | 12,750 | 12,750 | 13 |
| K.E.P.B (Keep East Point Beautiful) | 100-1599-521.12-25 | 65,000 | - | - | - | 65,000 | |
| Main Street | 100-1599-521.12-26 | - | 25,000 | - | - | - | |
| Technical Services | 100-1599-521.13-00 | - | 22,172 | - | - | - | |
| Animal Control | 100-1599-522.21-12 | - | - | 257,972 | 257,972 | 180,000 | 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 | 497,157 | 113,155 | 310,582 | 310,582 | 329,016 | 7 |
| Insurance/Adjustments | 100-1599-523.31-00 | 2,380 | (125) | 1,500 | 1,500 | 1,500 | |
| General Liability | 100-1599-523.31-01 | 583,876 | 107,794 | 173,848 | 173,848 | 190,848 | 6 |
| Postage & Shipping | 100-1599-523.32-05 | 2,378 | 2,602 | 2,500 | 2,500 | 2,500 | |
| Dues & Fees | 100-1599-523.36-00 | 3,272 | - | - | - | 331 | 15 |
| Other Miscellaneous Expenses | 100-1599-523.90-00 | 1,339 | - | - | - | - | |
| Special Events General | 100-1599-531.11-04 | - | 1,952 | - | - | 1,000 | 12 |
| Small & Safety Equipment | 100-1599-531.16-00 | 233 | - | - | - | - | |
| Other Supplies | 100-1599-531.17-00 | 1,693 | 1,650 | - | - | - | |
| Allocated Direct Cost from IT | 100-1599-551.15-00 | - | - | 516,714 | 516,714 | 566,776 | 8 |
| Contingent Fund (RESERVES) | 100-1599-579.21-00 | 39,500 | 375 | 654,124 | 654,124 | 325,000 | 9 |
| Salary Contingency (Cost Of Living Adjustment) | 100-1599-579.21-50 | - | - | - | - | 248,365 | 18 |
| CAFR Adjustments | 100-1599-579.94-02 | (2,146,916) | (3,121,513) | - | - | - | |
| Interest Exp./Capital Leases | 100-1599-579.22-00 | 5,839 | - | - | - | - | |
| Principal Lease | 100-1599-579.23-00 | 764,770 | - | - | - | - | |

# *FY15 Adopted Expenditures by Department*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Bank Service Charges | 100-1599-579.91-00 | | 34,377 | 38,065 | 38,214 | 38,214 | - | 10 |
| Interest Expense | 100-1599-579.91-21 | | 84,844 | 119,160 | 110,000 | 110,000 | 60,000 | 11 |
| **Facilities & Operating** | | | **471,843** | **(1,906,087)** | **2,885,350** | **2,885,350** | **7,285,298** | |
| | | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | 305,095 | 561,150 | 584,646 | 584,646 | 4,914,712 | |
| | **Purchased/Contracted Services** | | 1,382,407 | 493,074 | 981,652 | 981,652 | 1,169,445 | |
| | **Supplies** | | 1,926 | 3,602 | - | - | 1,000 | |
| | **Capital** | | - | - | - | - | - | |
| | **Debt Service** | | - | - | - | - | - | |
| | **Indirect/Direct Costs** | | - | - | - | - | - | |
| | **Other Financing Uses** | | - | - | 516,714 | 516,714 | 566,776 | |
| | **Other Costs** | | - | - | - | - | - | |
| | | | (1,217,585) | (2,963,913) | 802,338 | 802,338 | 633,365 | |
| | | | **471,843** | **(1,906,087)** | **2,885,350** | **2,885,350** | **7,285,298** | |
| | | | | | | | | |
| **NOTES:** | | 1 | **E911 Fund subsidy** | | | | | |
| | | 2 | **Cost moved to HR Department Budget. Page 20** | | | | | |
| | | 3 | **Retirees - Health insurance (reallocation among all Funds)** | | | | | |
| | | 4 | **Annual Audit** | | | | | |
| | | 5 | **Per Fulton County contract** | | | | | |
| | | 6 | **Total cost $954,240 - split cost with GF-W&S-Storm Water-Sanitation&Electric** | | | | | |
| | | 7 | **Lease agreement split between GF-W&S-Storm Water&Electric - total cost $450K** | | | | | |
| | | 8 | **General Fund IT allocation** | | | | | |
| | | 9 | **Legal Reserve** | | | | | |
| | | 10 | **Merchant Fees - removed by Regions** | | | | | |
| | | 11 | **Tax Anticipation Note (TAN) - Interest on loan ($6M)** | | | | | |
| | | 12 | **Budget Training** | | | | | |
| | | 13 | **Legal counselor for TAN** | | | | | |
| | | 14 | **Unfunded Pension (General Fund portion)** | | | | | |
| | | 15 | **ASCAP yearly license fee** | | | | | |
| | | 16 | **Management Company (5 months); Indirect Cost Plan analysis** | | | | | |
| | | 17 | **Based on analysis of unfilled positions - 3% vacancy rate** | | | | | |
| | | 18 | **Cost of Living Adjustment (2%) - General Fund portion** | | | | | **Page 22** |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Municipal Court** | | | | | | | |
| Salaries & Wages | 100-2650-511.11-00 | 334,506 | 304,009 | 361,713 | 361,713 | 412,853 | 3 |
| Temporary Employees | 100-2650-511.12-00 | 3,325 | 10,325 | 8,500 | 8,500 | 8,500 | 4 |
| Overtime | 100-2650-511.13-00 | 1,214 | 1,993 | 1,800 | 1,800 | 1,800 | |
| Group Insurance | 100-2650-512.21-00 | 36,028 | 27,277 | 58,246 | 58,246 | 55,683 | |
| Medicare | 100-2650-512.23-00 | 5,483 | 5,788 | 5,943 | 5,943 | 5,992 | |
| Defined Contribution (ICMA) | 100-2650-512.24-01 | - | 14,547 | 14,008 | 14,008 | 14,008 | |
| Defined Benefit | 100-2650-512.24-02 | 92,404 | 84,156 | 14,375 | 14,375 | 14,242 | |
| Unfunded Pension | 100-2650-512.28-50 | - | - | 79,530 | 79,530 | - | 6 |
| Unemployment Insurance | 100-2650-512.26-00 | 1,483 | 1,375 | 2,196 | 2,196 | 1,944 | |
| Worker's Compensation | 100-2650-512.27-00 | 7,654 | 7,654 | 8,020 | 8,020 | 7,697 | |
| Medical | 100-2650-521.12-04 | 632 | 364 | 200 | 200 | 350 | |
| Other Professional Fees | 100-2650-521.12-09 | - | - | 5,000 | 5,000 | 5,000 | 2 |
| Miscellaneous Legal Expenses | 100-2650-521.12-14 | 87,670 | 89,582 | 90,000 | 90,000 | 90,000 | 5 |
| Telephone | 100-2650-523.32-01 | 14,895 | 23,328 | - | - | - | 1 |
| Cellular Phones & Radios | 100-2650-523.32-03 | 1,519 | 803 | - | - | - | 1 |
| Dues & Fees | 100-2650-523.36-00 | 400 | 404 | 510 | 510 | 520 | |
| Education & Travel | 100-2650-523.37-00 | 4,253 | 2,445 | 4,000 | 4,000 | 6,725 | 7 |
| Office Supplies | 100-2650-531.11-01 | 2,445 | 3,676 | 3,000 | 3,000 | 3,000 | |
| Operating Supplies | 100-2650-531.11-02 | 1,011 | 955 | 750 | 750 | 1,000 | |
| Books & Publications | 100-2650-531.14-00 | 215 | - | 200 | 200 | 300 | |
| Computers & Hardware | 100-2650-542.24-00 | - | 2,226 | - | - | 10,000 | 8 |
| **Municipal Court** | | **595,138** | **580,907** | **657,991** | **657,991** | **639,614** | |
| | | | | | | | |
| | **Personal Services** | 482,098 | 457,124 | 554,331 | 554,331 | 522,719 | |
| | **Purchased/Contracted Services** | 109,369 | 116,926 | 99,710 | 99,710 | 102,595 | |
| | **Supplies** | 3,671 | 4,631 | 3,950 | 3,950 | 4,300 | |
| | **Capital** | - | 2,226 | - | - | 10,000 | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | - | - | - | - | - | |
| | | **595,138** | **580,907** | **657,991** | **657,991** | **639,614** | |

**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)**
4. **Payment of other judges - W2**
5. **Indigent Defense & Court Interpreter**
6. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
7. **State required annual training**
8. **Technology items needed to enhance court**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Police - Administration** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 100-3210-511.11-00 | 6,303,480 | 6,279,317 | 5,807,188 | 5,890,832 | 6,148,872 | |
| Overtime | 100-3210-511.13-00 | 307,990 | 404,177 | 270,000 | 301,929 | 400,000 | 1 |
| Certification Salary Adjustment | 100-3210-511.14-00 | - | - | - | - | 27,080 | 12 |
| Group Insurance | 100-3210-512.21-00 | 740,662 | 685,143 | 863,263 | 863,263 | 722,456 | |
| Medicare | 100-3210-512.23-00 | 116,832 | 119,711 | 113,665 | 113,665 | 105,985 | |
| Defined Contribution (ICMA) | 100-3210-512.24-01 | - | 7,339 | 8,120 | 8,120 | 8,120 | |
| Defined Benefit | 100-3210-512.24-02 | 2,205,255 | 2,750,409 | 348,091 | 348,091 | 313,595 | |
| Unfunded Pension | 100-3210-512.28-50 | - | - | 2,758,427 | 2,758,427 | - | 11 |
| Unemployment Insurance | 100-3210-512.26-00 | 29,246 | 29,262 | 25,882 | 25,882 | 28,426 | |
| Worker's Compensation | 100-3210-512.27-00 | 225,023 | 219,559 | 215,191 | 215,191 | 223,818 | |
| Uniform Allowance | 100-3210-512.29-00 | 13,125 | 11,934 | 10,000 | 10,000 | 10,000 | |
| Medical | 100-3210-521.12-04 | 24,264 | 18,132 | 20,000 | 20,000 | 20,000 | 2 |
| Other Professional Fees | 100-3210-521.12-09 | 57,620 | 44,397 | 45,000 | 45,000 | 45,000 | 3 |
| Technical Services | 100-3210-521.13-00 | 5,229 | 2,940 | 3,000 | 3,000 | 3,000 | 4 |
| City Utilities | 100-3210-521.14-00 | 189,358 | 215,629 | 215,000 | 215,000 | 215,000 | |
| Maintenance Equipment | 100-3210-522.22-01 | 3,307 | 3,070 | 3,000 | 3,000 | 3,000 | |
| Maintenance Buildings | 100-3210-522.22-02 | 44,135 | 37,352 | 35,000 | 35,000 | 40,000 | 5 |
| Maintenance Vehicles | 100-3210-522.22-04 | 55,641 | 44,087 | 45,000 | 45,000 | 45,000 | 6 |
| Rental of Equipment | 100-3210-522.23-20 | 408 | - | - | - | - | |
| Rental of Equipment & Vehicle | 100-3210-523.23-20 | - | 484 | 508 | 508 | 508 | |
| Telephone | 100-3210-523.32-01 | 90,494 | 135,628 | 7,500 | 7,500 | 11,864 | 7 |
| Cellular Phones & Radios | 100-3210-523.32-03 | 42,156 | 61,840 | - | - | - | |
| Postage & Shipping | 100-3210-523.32-05 | 143 | 61 | 100 | 100 | 100 | |
| Advertising | 100-3210-523.33-00 | 811 | - | - | - | - | |
| Printing & Binding | 100-3210-523.34-00 | 7,172 | 2,923 | 3,000 | 3,000 | 3,000 | 8 |
| Dues & Fees | 100-3210-523.36-00 | 2,725 | 2,800 | 2,800 | 2,800 | 15,810 | 9 |
| Education & Travel | 100-3210-523.37-00 | 9,838 | 10,227 | 10,000 | 10,000 | 10,000 | |
| Software & Maintenance | 100-3210-523.38-50 | - | 20,697 | 21,000 | 21,000 | 21,000 | |
| Office Supplies | 100-3210-531.11-01 | 8,984 | 5,743 | 5,800 | 5,800 | 5,800 | |
| Operating Supplies | 100-3210-531.11-02 | 17,579 | 15,117 | 16,000 | 16,000 | 16,000 | |
| Certificates & Awards | 100-3210-531.11-03 | 995 | 136 | 150 | 150 | 150 | |
| Winter Storm | 100-3210-531.11-13 | - | - | - | 26,373 | - | |
| Uniforms | 100-3210-531.11-40 | 66,111 | 53,627 | 54,000 | 54,000 | 54,000 | |
| HVAC & Electricity | 100-3210-531.12-15 | 5,875 | 5,398 | 5,400 | 5,400 | 5,400 | |
| Gas (Natural & Propane) | 100-3210-531.12-20 | 25,130 | 25,578 | 26,000 | 26,000 | 26,000 | |
| Fuel (Diesel) | 100-3210-531.12-70 | 338,570 | 323,128 | 325,000 | 325,000 | 325,000 | |
| Books & Publications | 100-3210-531.14-00 | 60 | 39 | 100 | 100 | 100 | |
| Small & Safety Equipment | 100-3210-531.16-00 | 16,775 | 10,011 | 10,000 | 10,000 | 10,000 | |
| Vehicles | 100-3210-551.12-00 | 132,536 | - | - | - | - | |
| Claims & Damages | 100-3210-578.80-00 | 1,037,244 | 49,231 | 25,000 | 25,000 | 25,000 | |
| MasterCard/Visa Fees - Police | 100-3210-579.50-03 | 816 | 947 | 1,000 | 1,000 | 1,000 | |
| Interest Lease Expense | 100-3210-582.22-50 | 1,875 | 2,930 | 1,497 | 1,497 | - | 10 |
| Principal Lease | 100-3210-582.22-51 | - | 33,468 | 34,903 | 34,903 | - | 10 |
| **Police - Administration** | | **12,127,465** | **11,632,471** | **11,335,585** | **11,477,531** | **8,890,084** | |
| | | | | | | | |
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| | | | | | | | |

# *FY15 Adopted Expenditures by Department*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | 9,941,613 | 10,506,851 | 10,419,827 | 10,535,400 | 7,988,352 | |
| | **Purchased/Contracted Services** | 533,302 | 600,267 | 410,908 | 410,908 | 433,282 | |
| | **Supplies** | 480,079 | 438,777 | 442,450 | 468,823 | 442,450 | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | 1,875 | 36,398 | 36,400 | 36,400 | - | |
| | **Indirect/Direct Costs** | 132,536 | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | 1,038,060 | 50,178 | 26,000 | 26,000 | 26,000 | |
| | | **12,127,465** | **11,632,471** | **11,335,585** | **11,477,531** | **8,890,084** | |
| | | | | | | | |
| **NOTES:** | 1 | **Vacancies & officers reaching the max level of comp time accrual** | | | | | |
| | 2 | **Vacancies that will require medical screening for background investigation** | | | | | |
| | 3 | **Vacancies for new hire background investigations & radio consultant firm** | | | | | |
| | 4 | **The need for an internet based people search feature for detectives division** | | | | | |
| | 5 | **Price increase for elevator & age of building needing more repairs** | | | | | |
| | 6 | **Repairs to aging police fleet** | | | | | |
| | 7 | **Price increase for NCIC/GCIC & COMCAST bill added to this line as teleservice** | | | | | |
| | 8 | **Thermal paper for e-tickets, criminal/traffic citations, business cards, etc.** | | | | | |
| | 9 | **New officers added to list along with addition of police dept. dues** | | | | | |
| | 10 | **Per Finance - lease agreements ended in FY2014.** | | | | | |
| | 11 | **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)** | | | | | |
| | 12 | **Certification Pay for 8 officers** | | | | | **Page 24** |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Police - Jail Division** | | | | | | | |
| Salaries & Wages | 100-3226-511.11-00 | 496,266 | 538,631 | 553,173 | 553,173 | 553,173 | |
| Overtime | 100-3226-511.13-00 | 47,300 | 45,070 | 20,000 | 20,000 | 40,000 | 5 |
| Group Insurance | 100-3226-512.21-00 | 54,234 | 57,146 | 90,110 | 90,110 | 71,289 | |
| Medicare | 100-3226-512.23-00 | 7,610 | 8,147 | 8,506 | 8,506 | 7,640 | |
| Defined Benefit | 100-3226-512.24-02 | 172,700 | 256,763 | 27,063 | 27,063 | 29,661 | |
| Unfunded Pension | 100-3226-512.28-50 | - | - | 251,305 | 251,305 | - | 2 |
| Unemployment Insurance | 100-3226-512.26-00 | 2,472 | 2,617 | 2,911 | 2,911 | 2,617 | |
| Worker's Compensation | 100-3226-512.27-00 | 17,817 | 19,051 | 18,053 | 18,053 | 20,723 | |
| Medical | 100-3226-521.12-04 | 507 | - | 500 | 500 | 500 | |
| Other Professional Fees | 100-3226-521.12-09 | 235,579 | 83,377 | 80,000 | 80,000 | 80,000 | |
| Settlement Costs | 100-3226-521.12-13 | - | 1,000,000 | 1,000,000 | 1,000,000 | 200,000 | 1 |
| Maintenance Equipment | 100-3226-522.22-01 | - | - | - | - | - | |
| Maintenance Buildings | 100-3226-522.22-02 | 45,643 | 5,229 | 20,000 | 20,000 | 20,000 | 3 |
| Telephone | 100-3226-523.32-01 | - | - | - | - | - | |
| Education & Travel | 100-3226-523.37-00 | 45 | 28 | 100 | 100 | 100 | |
| Office Supplies | 100-3226-531.11-01 | 669 | 668 | 675 | 675 | 675 | |
| Operating Supplies | 100-3226-531.11-02 | 11,615 | 8,909 | 9,000 | 9,000 | 20,000 | 4 |
| Food | 100-3226-531.13-00 | 65,700 | 61,309 | 61,500 | 61,500 | 70,000 | 4 |
| Small & Safety Equipment | 100-3226-531.16-00 | 4,169 | - | - | - | | |
| **Police - Jail Division** | | **1,162,326** | **2,086,945** | **2,142,896** | **2,142,896** | **1,116,378** | |
| | | | | | | | |
| | **Personal Services** | 798,399 | 927,425 | 971,121 | 971,121 | 725,103 | |
| | **Purchased/Contracted Services** | 281,774 | 1,088,634 | 1,100,600 | 1,100,600 | 300,600 | |
| | **Supplies** | 82,153 | 70,886 | 71,175 | 71,175 | 90,675 | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | - | - | - | - | - | |
| | | **1,162,326** | **2,086,945** | **2,142,896** | **2,142,896** | **1,116,378** | |

**NOTES:**

1. **Per Legal - last payment of $200K due 12/13/14.**
2. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
3. **Repairs needed for HVAC, Elevator, etc.**
4. **Increase capacity from increase jail population (Hapeville & College Park)**
5. **Vacancies, comp time max & increase jail population**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Police - Code Enforcement** | | | | | | | |
| Salaries & Wages | 100-3280-511.11-00 | 83,600 | 65,072 | 152,131 | 152,131 | 166,838 | 1 |
| Overtime | 100-3280-511.13-00 | 11,042 | 5,697 | 3,500 | 3,500 | 3,500 | |
| Group Insurance | 100-3280-512.21-00 | 13,333 | 8,782 | 35,507 | 35,507 | 25,500 | |
| Medicare | 100-3280-512.23-00 | 1,287 | 972 | 2,248 | 2,248 | 2,747 | |
| Defined Benefit | 100-3280-512.24-02 | 31,445 | 29,815 | 10,275 | 10,275 | 6,480 | |
| Unfunded Pension | 100-3280-512.28-50 | - | - | 80,587 | 80,587 | - | 2 |
| Unemployment Insurance | 100-3280-512.26-00 | 433 | 314 | 949 | 949 | 949 | |
| Worker's Compensation | 100-3280-512.27-00 | 4,541 | 3,474 | 6,073 | 6,073 | 10,956 | |
| Telephone | 100-3280-523.32-01 | 8,020 | 12,562 | - | - | - | |
| Cellular Phones & Radios | 100-3280-523.32-03 | 2,972 | 3,089 | - | - | - | |
| Printing & Binding | 100-3280-523.34-00 | - | - | - | - | - | |
| Education & Travel | 100-3280-523.37-00 | - | - | - | - | 2,000 | 3 |
| Office Supplies | 100-3280-531.11-01 | - | - | - | - | 1,500 | |
| Operating Supplies | 100-3280-531.11-02 | - | - | - | - | 1,000 | 4 |
| Uniforms | 100-3280-531.11-40 | - | - | - | - | 2,500 | 1 |
| **Police - Code Enforcement** | | **156,673** | **129,777** | **291,270** | **291,270** | **223,970** | |
| | **Personal Services** | 145,681 | 114,126 | 291,270 | 291,270 | 216,970 | |
| | **Purchased/Contracted Services** | 10,992 | 15,651 | - | - | 2,000 | |
| | **Supplies** | - | - | - | - | 5,000 | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | - | - | - | - | - | |
| | | **156,673** | **129,777** | **291,270** | **291,270** | **223,970** | |

NOTES:

1 **Vacant positions funded**

2 **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**

3 **Training for new hires**

4 **Operating start up costs**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Fire** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 100-3510-511.11-00 | 3,489,254 | 3,355,617 | 3,457,881 | 3,554,117 | 3,437,549 | |
| Overtime | 100-3510-511.13-00 | 269,722 | 143,365 | 150,000 | 162,341 | 150,000 | |
| Group Insurance | 100-3510-512.21-00 | 412,672 | 425,839 | 437,169 | 437,169 | 407,285 | |
| Medicare | 100-3510-512.23-00 | 51,975 | 47,685 | 42,208 | 42,208 | 46,520 | |
| Defined Contribution (ICMA) | 100-3510-512.24-01 | - | 12,864 | 12,388 | 12,388 | 12,387 | |
| Defined Benefit | 100-3510-512.24-02 | 1,289,538 | 1,581,091 | 325,311 | 325,311 | 183,339 | |
| Unfunded Pension | 100-3510-512.28-50 | - | - | 1,350,250 | 1,350,250 | - | 10 |
| Unemployment Insurance | 100-3510-512.26-00 | 16,081 | 14,812 | 15,148 | 15,148 | 15,523 | |
| Worker's Compensation | 100-3510-512.27-00 | 197,705 | 188,038 | 183,753 | 183,753 | 208,878 | |
| Medical | 100-3510-521.12-04 | 993 | 2,778 | 2,000 | 2,000 | 2,000 | |
| Other Professional Fees | 100-3510-521.12-09 | 44,468 | 32,130 | 35,000 | 35,000 | 106,855 | 1 |
| Technical Services | 100-3510-521.13-00 | 360 | 252 | 100 | 100 | 250 | 2 |
| City Utilities | 100-3510-521.14-00 | 70,370 | 74,554 | 75,000 | 75,000 | 75,000 | |
| Maintenance Equipment | 100-3510-522.22-01 | 40,149 | 11,278 | 12,000 | 12,000 | 45,240 | 3 |
| Maintenance Buildings | 100-3510-522.22-02 | 20,710 | 43,459 | 37,500 | 37,500 | 37,500 | |
| Maintenance Vehicles | 100-3510-522.22-04 | 102,696 | 82,059 | 72,000 | 72,000 | 72,000 | 4 |
| Telephone | 100-3510-523.32-01 | 34,372 | 53,834 | - | - | - | |
| Cellular Phones & Radios | 100-3510-523.32-03 | 10,287 | 13,590 | - | - | - | |
| Postage & Shipping | 100-3510-523.32-05 | 10 | 13 | - | - | 50 | 5 |
| Printing & Binding | 100-3510-523.34-00 | 1,411 | 1,300 | 1,500 | 1,500 | 2,000 | 6 |
| Dues & Fees | 100-3510-523.36-00 | 1,679 | 1,728 | 1,700 | 1,700 | 1,700 | |
| Education & Travel | 100-3510-523.37-00 | 23,246 | 28,442 | 20,000 | 20,000 | 20,000 | 7 |
| Software & Maintenance | 100-3510-523.38-50 | 3,490 | 3,490 | - | - | - | |
| Office Supplies | 100-3510-531.11-01 | 2,580 | 4,262 | 2,500 | 2,500 | 2,500 | |
| Operating Supplies | 100-3510-531.11-02 | 92,044 | 84,775 | 85,000 | 85,000 | 85,000 | |
| Certificates & Awards | 100-3510-531.11-03 | 1,275 | 1,854 | 2,000 | 2,000 | 2,000 | |
| Uniforms | 100-3510-531.11-40 | 29,351 | 26,364 | 25,000 | 25,000 | 25,000 | 8 |
| Gas (Natural & Propane) | 100-3510-531.12-20 | 14,725 | 16,525 | 16,000 | 16,000 | 16,000 | |
| Fuel (Diesel) | 100-3510-531.12-70 | 60,410 | 56,272 | 57,000 | 57,000 | 57,000 | |
| Books & Publications | 100-3510-531.14-00 | 714 | 3,333 | 3,500 | 3,500 | 3,500 | |
| Small & Safety Equipment | 100-3510-531.16-00 | 69,694 | 39,557 | 38,000 | 38,000 | 38,000 | |
| Capital Improvements | 100-3510-541.16-00 | - | - | - | 165,000 | - | |
| Claims & Damages | 100-3510-578.80-00 | 6,775 | 3,005 | 3,000 | 3,000 | 3,000 | |
| Interest Lease Expense | 100-3510-582.22-50 | 25,333 | 27,162 | 33,806 | 33,806 | 25,365 | 9 |
| Principal Lease | 100-3510-582.22-51 | 792,239 | 118,973 | 263,449 | 263,449 | 271,890 | 9 |
| Fire | | **7,176,328** | **6,500,300** | **6,760,163** | **7,033,740** | **5,353,331** | |
| | | | | | | | |
| | **Personal Services** | 5,726,947 | 5,769,311 | 5,974,108 | 6,082,685 | 4,461,481 | |
| | **Purchased/Contracted Services** | 354,241 | 348,907 | 256,800 | 256,800 | 362,595 | |
| | **Supplies** | 270,793 | 232,942 | 229,000 | 229,000 | 229,000 | |
| | **Capital** | - | - | - | 165,000 | - | |
| | **Debt Service** | 817,572 | 146,135 | 297,255 | 297,255 | 297,255 | |
| | **Other Costs** | 6,775 | 3,005 | 3,000 | 3,000 | 3,000 | |
| | | **7,176,328** | **6,500,300** | **6,760,163** | **7,033,740** | **5,353,331** | |

# *FY15 Adopted Expenditures by Department*

| NOTES: | | |
|---|---|---|
| | 1 | Includes the City's Code Red annual fee. It also includes the cost for a department promotional exam in FY15. |
| | 2 | This increase is based on previous cost of services. |
| | 3 | This includes the cost to maintain emergency extraction equipment on each apparatus, repair and service the exhaust systems at each station, and the maintenance for the ALS equipment used by paramedics. |
| | 4 | This increase is based on previous cost of services. |
| | 5 | Each department is responsible for this expense. |
| | 6 | Includes the cost to print the Fire Department Rules and Regulation Book for employees. |
| | 7 | The cost of the EMS Training Conference and the Car seat technician certification course. |
| | 8 | Based on previous expense of ($416 allowance per employee) |
| | 9 | Per Finance - the cost for new apparatus lease payments. |
| | 10 | Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22) |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Public Works - Administration** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | **100-4210-511.11-00** | 169,498 | 170,177 | 109,209 | 109,209 | 118,500 | |
| Overtime | **100-4210-511.13-00** | - | - | - | - | - | |
| Group Insurance | **100-4210-512.21-00** | 7,521 | 9,369 | 11,022 | 11,022 | 14,592 | |
| Medicare | **100-4210-512.23-00** | 2,383 | 2,373 | 1,523 | 1,523 | 1,636 | |
| Defined Contribution (ICMA) | **100-4210-512.24-01** | - | 8,662 | - | - | 4,800 | |
| Defined Benefit | **100-4210-512.24-02** | 37,287 | 38,219 | 2,700 | 2,700 | 2,310 | |
| Unfunded Pension | **100-4210-512.28-50** | - | - | 44,844 | 44,844 | - | 2 |
| Unemployment Insurance | **100-4210-512.26-00** | 726 | 756 | 513 | 513 | 581 | |
| Worker's Compensation | **100-4210-512.27-00** | 7,132 | 7,272 | 7,685 | 7,685 | 5,010 | |
| Medical | **100-4210-521.12-04** | - | - | - | - | - | |
| Other Professional Fees | **100-4210-521.12-09** | - | - | - | - | 1,000 | |
| Telephone | **100-4210-523.32-01** | 13,829 | 17,945 | - | - | - | 1 |
| Cellular Phones & Radios | **100-4210-523.32-03** | 2,540 | 3,202 | - | - | - | 1 |
| Dues & Fees | **100-4210-523.36-00** | 116 | - | - | - | 500 | |
| Education & Travel | **100-4210-523.37-00** | 1,052 | 529 | 500 | 500 | 1,500 | |
| Office Supplies | **100-4210-531.11-01** | 949 | 503 | 500 | 500 | 500 | |
| Operating Supplies | **100-4210-531.11-02** | - | - | - | - | - | |
| Interest Exp./Capital Leases | **100-4210-579.22-00** | 51,408 | - | - | - | - | |
| Principal Lease | **100-4210-579.23-00** | 666,335 | - | - | - | - | |
| **Public Works - Administration** | | **960,776** | **259,007** | **178,496** | **178,496** | **150,929** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 224,547 | 236,828 | 177,496 | 177,496 | 147,429 | |
| | **Purchased/Contracted Services** | 17,537 | 21,676 | 500 | 500 | 3,000 | |
| | **Supplies** | 949 | 503 | 500 | 500 | 500 | |
| | **Other Costs** | 717,743 | - | - | - | - | |
| | | **960,776** | **259,007** | **178,496** | **178,496** | **150,929** | |
| | | | | | | | |
| | | | | | | | |
| NOTES: | 1 | **Cost moved to IT** | | | | | |
| | 2 | **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)** | | | | | |
| | | | | | | | **Page 28** |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Public Works - Roads & Drainage** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 100-4220-511.11-00 | 268,536 | 288,465 | 238,377 | 256,098 | 311,946 | |
| Overtime | 100-4220-511.13-00 | - | 711 | 1,000 | 8,261 | 1,000 | |
| Group Insurance | 100-4220-512.21-00 | 44,318 | 51,242 | 49,426 | 49,426 | 49,533 | |
| Medicare | 100-4220-512.23-00 | 3,624 | 3,928 | 3,159 | 3,159 | 4,798 | |
| Defined Benefit | 100-4220-512.24-02 | 100,242 | 137,202 | 14,302 | 14,302 | 16,301 | |
| Unfunded Pension | 100-4220-512.28-50 | - | - | 97,883 | 97,883 | - | 4 |
| Unemployment Insurance | 100-4220-512.26-00 | 1,134 | 1,264 | 1,098 | 1,098 | 1,459 | |
| Worker's Compensation | 100-4220-512.27-00 | 20,564 | 21,899 | 19,852 | 19,852 | 24,225 | |
| Engineering | 100-4220-521.12-02 | 3,300 | - | - | - | - | |
| Medical | 100-4220-521.12-04 | 629 | 58 | 100 | 100 | 100 | |
| Other Professional Fees | 100-4220-521.12-09 | 1,331 | 2,291 | 2,000 | 2,000 | 2,000 | |
| Maintenance Equipment | 100-4220-522.22-01 | - | - | 2,000 | 2,000 | 2,000 | |
| Maintenance Vehicles | 100-4220-522.22-04 | - | - | 5,000 | 5,000 | 5,000 | |
| Rental of Equipment | 100-4220-522.23-20 | 8,467 | 1,327 | 1,500 | 1,500 | 1,500 | |
| Telephone | 100-4220-523.32-01 | 710 | 3,589 | - | - | - | 1 |
| Cellular Phones & Radios | 100-4220-523.32-03 | 2,510 | 3,275 | - | - | - | 1 |
| Postage & Shipping | 100-4220-523.32-05 | 420 | - | - | - | 100 | |
| Dues & Fees | 100-4220-523.36-00 | - | 200 | 200 | 200 | 200 | 2 |
| Education & Travel | 100-4220-523.37-00 | 2,460 | 387 | 500 | 500 | 2,850 | 2 |
| Towing | 100-4220-523.39-01 | - | 500 | 750 | 750 | 900 | 5 |
| Uniform & Towel Services | 100-4220-523.40-00 | 6,279 | 5,191 | 6,000 | 6,000 | 6,000 | |
| Office Supplies | 100-4220-531.11-01 | 197 | - | 100 | 100 | 100 | |
| Operating Supplies | 100-4220-531.11-02 | 22,823 | 7,810 | - | - | 11,000 | 6 |
| Construction Supplies | 100-4220-531.11-09 | 122,993 | 96,945 | 80,000 | 80,000 | 74,500 | 7 |
| Winter Storm | 100-4220-531.11-13 | - | - | - | 11,997 | - | |
| Small & Safety Equipment | 100-4220-531.16-00 | - | 1,029 | 1,000 | 1,000 | 1,000 | |
| Street & Roads | 100-4220-541.12-10 | 7,461 | 33,604 | 60,000 | 60,000 | 64,000 | 8 |
| Machinery | 100-4220-542.21-00 | 46,025 | - | - | - | - | |
| Vehicles | 100-4220-542.22-00 | 71,925 | - | - | - | - | |
| Allocated Direct Cost from Fleet | 100-4220-551.26-00 | 235,786 | 223,231 | 255,083 | 255,083 | 295,841 | |
| Allocated Direct Cost from Storm Water | 100-4220-551.28-00 | 566,188 | (8,972) | - | - | - | |
| Claims & Damages | 100-4220-578.80-00 | 4,971 | 4,025 | 3,000 | 3,000 | 5,000 | |
| Interest Lease Expense | 100-4220-582.22-50 | - | 13,648 | 11,119 | 11,119 | 8,492 | 3 |
| Principal Lease | 100-4220-582.22-51 | - | 66,807 | 69,337 | 69,337 | 71,964 | 3 |
| **Public Works - Roads & Drainage** | | **1,542,893** | **959,656** | **922,786** | **959,765** | **961,809** | |
| | | | | | | | |
| | **Personal Services** | 438,418 | 504,711 | 425,097 | 450,079 | 409,262 | |
| | **Purchased/Contracted Services** | 26,106 | 16,818 | 18,050 | 18,050 | 20,650 | |
| | **Supplies** | 146,013 | 105,784 | 81,100 | 93,097 | 86,600 | |
| | **Capital** | 125,411 | 33,604 | 60,000 | 60,000 | 64,000 | |
| | **Debt Service** | - | 80,455 | 80,456 | 80,456 | 80,456 | |
| | **Indirect/Direct Costs** | 801,974 | 214,259 | 255,083 | 255,083 | 295,841 | |
| | **Other Costs** | 4,971 | 4,025 | 3,000 | 3,000 | 5,000 | |
| | | **1,542,893** | **959,656** | **922,786** | **959,765** | **961,809** | |

# *FY15 Adopted Expenditures by Department*

| NOTES: | | | | | | |
|---|---|---|---|---|---|---|
| | 1 | The cost were moved to Information Technology to control cost. | | | | |
| | 2 | Continuing Education | | | | |
| | 3 | Lease purchase payment - per Finance | | | | |
| | 4 | Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22) | | | | |
| | 5 | Towing for excavator with additional increase for service | | | | |
| | 6 | Rock and sand | | | | |
| | 7 | Asphalt, tack and concrete | | | | |
| | 8 | Street signs and striping paint | | | | |
| | | | | | | Page 29 |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 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 | 893 | 333 | 333 | 9,073 | |
| Medicare | 100-4230-512.23-00 | 926 | 998 | 1,018 | 1,018 | 904 | |
| Defined Benefit | 100-4230-512.24-02 | 24,365 | 33,439 | 4,212 | 4,212 | 4,212 | |
| Unfunded Pension | 100-4230-512.28-50 | - | - | 28,826 | 28,826 | - | 2 |
| Unemployment Insurance | 100-4230-512.26-00 | 285 | 312 | 330 | 330 | 330 | |
| Worker's Compensation | 100-4230-512.27-00 | 3,476 | 3,802 | 4,026 | 4,026 | 4,024 | |
| Engineering | 100-4230-521.12-02 | 4,608 | 57,056 | 57,000 | 57,000 | 57,000 | |
| Telephone | 100-4230-523.32-01 | 355 | 1,794 | - | - | - | 1 |
| Cellular Phones & Radios | 100-4230-523.32-03 | 958 | 1,035 | - | - | - | 1 |
| Dues & Fees | 100-4230-523.36-00 | 754 | 320 | 320 | 320 | 500 | 3 |
| Education & Travel | 100-4230-523.37-00 | 2,779 | 405 | 395 | 395 | 1,000 | 3 |
| Office Supplies | 100-4230-531.11-01 | 593 | 548 | 500 | 500 | 500 | |
| Fuel (Diesel) | 100-4230-531.12-70 | - | - | - | - | - | |
| Books & Publications | 100-4230-531.14-00 | 445 | 255 | 250 | 250 | 500 | |
| Capital Improvements | 100-4230-541.16-00 | - | - | 108,118 | 108,118 | 108,118 | |
| **Total Public Works - Transportation** | | **108,832** | **166,450** | **275,528** | **275,528** | **256,361** | |
| | **Personal Services** | 98,340 | 109,644 | 108,945 | 108,945 | 88,743 | |
| | **Purchased/Contracted Services** | 9,454 | 56,003 | 57,715 | 57,715 | 58,500 | |
| | **Supplies** | 1,038 | 803 | 750 | 750 | 1,000 | |
| | **Capital** | - | - | 108,118 | 108,118 | 108,118 | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | - | - | - | - | - | |
| | | **108,832** | **166,450** | **275,528** | **275,528** | **256,361** | |

**NOTES:**

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

2 **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**

3 **Continuing Education**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Parks & Recreation - Administration** | | | | | | | |
| Salaries & Wages | **100-6110-511.11-00** | 146,716 | 95,407 | 36,601 | 36,601 | 36,601 | |
| Overtime | **100-6110-511.13-00** | 246 | - | - | - | - | |
| Group Insurance | **100-6110-512.21-00** | 7,563 | 5,196 | 1,075 | 1,075 | 9,182 | |
| Medicare | **100-6110-512.23-00** | 3,277 | 3,612 | 1,692 | 1,692 | 410 | |
| Defined Contribution (ICMA) | **100-6110-512.24-01** | - | 8,554 | - | - | - | |
| Defined Benefit | **100-6110-512.24-02** | 30,148 | 19,650 | 2,197 | 2,197 | 2,196 | |
| Unemployment Insurance | **100-6110-512.26-00** | 643 | 430 | 537 | 537 | 172 | |
| Worker's Compensation | **100-6110-512.27-00** | 6,103 | 2,928 | 3,184 | 3,184 | 124 | |
| Medical | **100-6110-521.12-04** | 273 | - | - | - | - | |
| Technical Services | **100-6110-521.13-00** | 25,220 | - | - | - | - | |
| City Utilities | **100-6110-521.14-00** | 10 | - | - | - | - | |
| Telephone | **100-6110-523.32-01** | 12,603 | 19,739 | - | - | - | |
| Cellular Phones & Radios | **100-6110-523.32-03** | 6,165 | 6,678 | - | - | - | |
| Postage & Shipping | **100-6110-523.32-05** | - | - | - | - | 100 | |
| Advertising | **100-6110-523.33-00** | 2,160 | - | - | - | 1,500 | |
| Printing & Binding | **100-6110-523.34-00** | 2,591 | - | - | - | 500 | |
| Travel (Local) | **100-6110-523.35-00** | 68 | 1,497 | - | - | 1,000 | |
| Dues & Fees | **100-6110-523.36-00** | 2,370 | 1,346 | - | - | 1,300 | |
| Education & Travel | **100-6110-523.37-00** | 4,647 | 2,246 | - | - | 1,500 | |
| Office Supplies | **100-6110-531.11-01** | 2,342 | 1,483 | - | - | 500 | |
| Operating Supplies | **100-6110-531.11-02** | 70 | - | - | - | - | |
| Uniforms | **100-6110-531.11-40** | 8,520 | 4,711 | - | - | 500 | |
| HVAC & Electricity | **100-6110-531.12-15** | - | - | - | - | - | |
| Small & Safety Equipment | **100-6110-531.16-00** | - | - | - | - | - | |
| Computers & Hardware | **100-6110-542.24-00** | 3,481 | 1,137 | - | - | 1,150 | |
| **Parks & Recreation - Administration** | | **265,215** | **174,614** | **45,286** | **45,286** | **56,735** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 194,697 | 135,777 | 45,286 | 45,286 | 48,685 | |
| | **Purchased/Contracted Services** | 56,106 | 31,506 | - | - | 5,900 | |
| | **Supplies** | 10,932 | 6,194 | - | - | 1,000 | |
| | **Capital** | 3,481 | 1,137 | - | - | 1,150 | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | - | - | - | - | - | |
| | | **265,215** | **174,614** | **45,286** | **45,286** | **56,735** | |
| | | | | | | | |
| | | | | | | | |
| **NOTES:** | | | | | | | |
| | | | | | | | |
| | | | | | | | |

# FY15 Adopted Expenditures by Department

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Parks & Recreation - Programs** | | | | | | | |
| Salaries & Wages | 100-6120-511.11-00 | 205,169 | 194,895 | 247,468 | 247,468 | 299,363 | |
| Overtime | 100-6120-511.13-00 | 1,721 | - | - | - | - | |
| Group Insurance | 100-6120-512.21-00 | 19,368 | 14,691 | 21,834 | 21,834 | 17,785 | |
| Medicare | 100-6120-512.23-00 | 5,207 | 4,128 | 7,185 | 7,185 | 12,579 | |
| Defined Benefit | 100-6120-512.24-02 | 62,736 | 81,541 | 9,923 | 9,923 | 9,923 | |
| Unfunded Pension | 100-6120-512.28-50 | - | - | 53,231 | 53,231 | - | 3 |
| Unemployment Insurance | 100-6120-512.26-00 | 931 | 872 | 1,090 | 1,090 | 989 | |
| Worker's Compensation | 100-6120-512.27-00 | 9,772 | 9,458 | 13,962 | 13,962 | 15,083 | |
| Medical | 100-6120-521.12-04 | 910 | 422 | 500 | 500 | 500 | |
| Other Professional Fees | 100-6120-521.12-09 | 15,271 | 26,071 | 22,000 | 22,000 | 22,000 | 6 |
| Maintenance Buildings | 100-6120-522.22-02 | 199 | - | - | - | - | |
| Travel (Local) | 100-6120-523.35-00 | 3,087 | 313 | 1,200 | 1,200 | 1,200 | |
| Dues & Fees | 100-6120-523.36-00 | 16,259 | 9,545 | 10,500 | 10,500 | 10,500 | 1 |
| Education & Travel | 100-6120-523.37-00 | 64 | 12 | - | - | - | |
| Office Supplies | 100-6120-531.11-01 | - | - | 1,500 | 1,500 | 1,500 | 2 |
| Operating Supplies | 100-6120-531.11-02 | 42,188 | 27,636 | 37,095 | 37,095 | 37,095 | |
| Uniforms | 100-6120-531.11-40 | - | - | 2,300 | 2,300 | 2,300 | 4 |
| Programs Expense | 100-6120-531.11-12 | - | - | 21,500 | 21,500 | 21,500 | 5 |
| Food | 100-6120-531.13-00 | - | 2,087 | 2,000 | 2,000 | 2,000 | |
| Equipment | 100-6120-542.20-00 | - | 4,279 | 5,000 | 5,000 | 5,000 | |
| Refunds | 100-6120-579.01-00 | 145 | 1,038 | 1,500 | 1,500 | 1,500 | |
| **Parks & Recreation - Programs** | | **383,028** | **376,988** | **459,788** | **459,788** | **460,817** | |
| | **Personal Services** | 304,904 | 305,585 | 354,693 | 354,693 | 355,722 | |
| | **Purchased/Contracted Services** | 35,790 | 36,363 | 34,200 | 34,200 | 34,200 | |
| | **Supplies** | 42,188 | 29,723 | 64,395 | 64,395 | 64,395 | |
| | **Capital** | - | 4,279 | 5,000 | 5,000 | 5,000 | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | 145 | 1,038 | 1,500 | 1,500 | 1,500 | |
| | | **383,028** | **376,988** | **459,788** | **459,788** | **460,817** | |

**NOTES:**

1. $3K moved from P & R Administration
2. $1,500 moved from P & R Administration to cover employee uniforms
3. Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)
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
6. Overtime for Police for city events

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Parks & Recreation - Facilities** | | | | | | | |
| Salaries & Wages | 100-6122-511.11-00 | 194,838 | 179,955 | 218,368 | 218,368 | 216,559 | |
| Overtime | 100-6122-511.13-00 | 1,616 | 91 | 100 | 100 | 100 | |
| Group Insurance | 100-6122-512.21-00 | 27,714 | 24,622 | 44,664 | 44,664 | 39,362 | |
| Medicare | 100-6122-512.23-00 | 5,041 | 4,072 | 4,323 | 4,323 | 4,575 | |
| Defined Benefit | 100-6122-512.24-02 | 59,754 | 74,921 | 11,847 | 11,847 | 9,594 | |
| Unfunded Pension | 100-6122-512.28-50 | - | - | 81,083 | 81,083 | - | 1 |
| Unemployment Insurance | 100-6122-512.26-00 | 892 | 787 | 1,039 | 1,039 | 1,239 | |
| Worker's Compensation | 100-6122-512.27-00 | 9,341 | 7,994 | 10,359 | 10,359 | 11,559 | |
| Medical | 100-6122-521.12-04 | 842 | 15 | 100 | 100 | 100 | |
| Other Professional Fees | 100-6122-521.12-09 | 10,213 | 15,419 | 7,000 | 7,000 | 7,000 | 3 |
| City Utilities | 100-6122-521.14-00 | 69,441 | 78,019 | 75,000 | 75,000 | 75,000 | |
| Maintenance Equipment | 100-6122-522.22-01 | 5,415 | - | 3,000 | 3,000 | 5,000 | 4 |
| Maintenance Buildings | 100-6122-522.22-02 | 27,523 | 5,129 | 7,400 | 7,400 | 8,000 | 5 |
| Maintenance Vehicles | 100-6122-522.22-04 | 854 | 8,644 | 8,500 | 8,500 | 1,000 | |
| Rental of Equipment | 100-6122-522.23-20 | 1,967 | 526 | 1,000 | 1,000 | 1,000 | |
| Education & Travel | 100-6122-523.37-00 | - | - | 500 | 500 | 1,500 | 7 |
| Office Supplies | 100-6122-531.11-01 | - | - | 100 | 100 | 100 | |
| Operating Supplies | 100-6122-531.11-02 | 60,243 | 21,162 | 21,000 | 21,000 | 22,000 | |
| Uniforms | 100-6122-531.11-40 | - | - | 5,000 | 5,000 | 5,500 | 2 |
| Janitorial Supplies | 100-6122-531.11-11 | 2,099 | 1,453 | 1,500 | 1,500 | 2,000 | |
| HVAC & Electricity | 100-6122-531.12-15 | 11,978 | 7,571 | 8,000 | 8,000 | 8,000 | 6 |
| Gas (Natural & Propane) | 100-6122-531.12-20 | 7,063 | 8,159 | 7,500 | 7,500 | 7,500 | |
| Small & Safety Equipment | 100-6122-531.16-00 | 3,028 | 770 | 1,000 | 1,000 | 1,000 | |
| Machinery | 100-6122-542.21-00 | 8,127 | - | - | - | - | |
| Claims & Damages | 100-6122-578.80-00 | 106 | - | 1,000 | 1,000 | 1,000 | |
| Refunds | 100-6122-579.01-00 | 360 | 335 | 500 | 500 | 350 | |
| Interest Lease Expense | 100-6122-582.22-50 | 1,705 | 524 | - | - | - | |
| Principal Lease | 100-6122-582.22-51 | 24,820 | 8,719 | - | - | - | |
| **Total Parks & Recreation - Facilities** | | **534,979** | **448,889** | **519,883** | **519,883** | **429,038** | |
| | | | | | | | |
| | **Personal Services** | 299,195 | 292,442 | 371,783 | 371,783 | 282,988 | |
| | **Purchased/Contracted Services** | 116,255 | 107,752 | 102,500 | 102,500 | 98,600 | |
| | **Supplies** | 84,412 | 39,115 | 44,100 | 44,100 | 46,100 | |
| | **Capital** | 8,127 | - | - | - | - | |
| | **Debt Service** | 26,525 | 9,243 | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | 466 | 335 | 1,500 | 1,500 | 1,350 | |
| | | **534,979** | **448,887** | **519,883** | **519,883** | **429,038** | |

NOTES:

1 **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
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**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Community Services (Planning & Zoning)** | | | | | | | |
| Salaries & Wages | 100-7210-511.11-00 | 567,682 | 548,719 | 551,257 | 551,257 | 533,459 | |
| Group Insurance | 100-7210-512.21-00 | 54,954 | 54,740 | 64,110 | 64,110 | 46,961 | |
| Medicare | 100-7210-512.23-00 | 7,996 | 7,711 | 7,699 | 7,699 | 7,600 | |
| Defined Contribution (ICMA) | 100-7210-512.24-01 | - | 8,602 | 9,517 | 9,517 | 9,517 | |
| Defined Benefit | 100-7210-512.24-02 | 191,439 | 223,650 | 30,395 | 30,395 | 24,875 | |
| Unfunded Pension | 100-7210-512.28-50 | - | - | 220,557 | 220,557 | - | 1 |
| Unemployment Insurance | 100-7210-512.26-00 | 2,498 | 2,356 | 2,587 | 2,587 | 2,517 | |
| Worker's Compensation | 100-7210-512.27-00 | 22,422 | 21,960 | 23,556 | 23,556 | 22,722 | |
| Medical | 100-7210-521.12-04 | 58 | - | 100 | 100 | 100 | |
| Other Professional Fees | 100-7210-521.12-09 | 123,215 | 2,175 | 27,200 | 27,200 | 78,000 | 2 |
| Maintenance Vehicles | 100-7210-522.22-04 | - | 33 | 20,000 | 20,000 | 20,000 | |
| Telephone | 100-7210-523.32-01 | 18,332 | 28,712 | - | - | - | |
| Cellular Phones & Radios | 100-7210-523.32-03 | 3,401 | 5,207 | - | - | - | |
| Postage & Shipping | 100-7210-523.32-05 | 1,106 | 1,172 | - | - | - | |
| Advertising | 100-7210-523.33-00 | 8,560 | 5,781 | 6,000 | 6,000 | 6,000 | |
| Printing & Binding | 100-7210-523.34-00 | 2,627 | 1,191 | 1,500 | 1,500 | 1,500 | |
| Travel (Local) | 100-7210-523.35-00 | 59 | 105 | 100 | 100 | 100 | |
| Dues & Fees | 100-7210-523.36-00 | 1,353 | 1,488 | 1,500 | 1,500 | 1,750 | 3 |
| Education & Travel | 100-7210-523.37-00 | 4,969 | 10,554 | 2,500 | 2,500 | 2,500 | |
| Software & Maintenance | 100-7210-523.38-50 | - | 4,599 | 1,500 | 1,500 | 1,500 | |
| Final Plat | 100-7210-523.42-01 | 411 | 207 | 300 | 300 | 300 | |
| Office Supplies | 100-7210-531.11-01 | 3,064 | 4,201 | 4,000 | 4,000 | 4,000 | |
| Operating Supplies | 100-7210-531.11-02 | 1,423 | 3,441 | 3,000 | 3,000 | 3,000 | |
| Certificates & Awards | 100-7210-531.11-03 | 191 | 244 | 200 | 200 | 200 | |
| Uniforms | 100-7210-531.11-40 | 2,063 | 1,771 | 2,000 | 2,000 | 3,000 | 4 |
| Books & Publications | 100-7210-531.14-00 | 1,172 | 1,057 | 1,000 | 1,000 | 1,000 | |
| Computers & Hardware | 100-7210-542.24-00 | 6,866 | 3,828 | - | - | 4,000 | 5 |
| Refunds | 100-7210-579.01-00 | - | 795 | 1,000 | 1,000 | 1,000 | |
| Claims & Damages | 100-7210-578.80-00 | 5,953 | 22,945 | 5,000 | 5,000 | 5,000 | |
| **Total Community Services (Planning & Zoning)** | | **1,031,813** | **967,244** | **986,578** | **986,578** | **780,601** | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 846,991 | 867,738 | 909,678 | 909,678 | 647,651 | |
| | **Purchased/Contracted Services** | 164,091 | 61,224 | 60,700 | 60,700 | 111,750 | |
| | **Supplies** | 7,912 | 10,714 | 10,200 | 10,200 | 11,200 | |
| | **Capital** | 6,866 | 3,828 | - | - | 4,000 | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | 5,953 | 23,740 | 6,000 | 6,000 | 6,000 | |
| | | **1,031,813** | **967,244** | **986,578** | **986,578** | **780,601** | |
| | | | | | | | |
| | | | | | | | |
| **NOTES:** | 1 | **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)** | | | | | |
| | 2 | **$20K - TE Grant Streetscape plans, Stenographer - $3K, Public Arts Program - $25K, Community Vision Plan @ Washington Rd - $30K, Matching funds for potential grants - $50K** | | | | | |
| | 3 | **Maintain certifications for existing personnel** | | | | | |
| | 4 | **Cost for additional Building Inspector** | | | | | |
| | 5 | **2 year Maintenance agreement for HP Plotter & Scanner** | | | | | |

# *FY15 Adopted Expenditures by Department*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Planning & Zoning Committee** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | **100-1338-511.11-00** | 4,950 | 1,400 | - | - | - | |
| Medicare | **100-1338-512.23-00** | - | - | - | - | - | |
| Other Professional Fees | **100-1338-521.12-09** | - | 2,550 | 6,500 | 6,500 | 7,800 | 1 |
| **Total Planning & Zoning Committee** | | **4,950** | **3,950** | **6,500** | **6,500** | **7,800** | |
| | | | | | | | |
| | **Personal Services** | 4,950 | 1,400 | - | - | - | |
| | **Purchased/Contracted Services** | - | 2,550 | 6,500 | 6,500 | 7,800 | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Other Costs** | - | - | - | - | - | |
| | | **4,950** | **3,950** | **6,500** | **6,500** | **7,800** | |
| | | | | | | | |
| **NOTES:** | 1 | **9 commissioners, 12 meetings + 2 special call meetings @ $50.00 each. Planning Commission Training @ $1500.00** | | | | | |
| | | | | | | | **Page 34** |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Economic Development** | | | | | | | |
| Salaries & Wages | 100-7520-511.11-00 | 221,336 | 215,329 | 116,944 | 116,944 | 224,059 | 7 |
| Group Insurance | 100-7520-512.21-00 | 24,090 | 27,156 | 11,064 | 11,064 | 24,469 | |
| Medicare | 100-7520-512.23-00 | 3,041 | 2,864 | 2,580 | 2,580 | 3,008 | |
| Defined Contribution (ICMA) | 100-7520-512.24-01 | - | 10,570 | - | - | 4,200 | |
| Defined Benefit | 100-7520-512.24-02 | 62,154 | 61,171 | 8,952 | 8,952 | 9,244 | |
| Unemployment Insurance | 100-7520-512.26-00 | 963 | 920 | 214 | 214 | 1,074 | |
| Worker's Compensation | 100-7520-512.27-00 | 9,986 | 9,510 | 8,618 | 8,618 | 11,137 | |
| Medical | 100-7520-521.12-04 | 91 | - | - | - | - | |
| Other Professional Fees | 100-7520-521.12-09 | 72,531 | 36,638 | 61,900 | 61,900 | 36,200 | 2 |
| Main Street | 100-7520-521.12-26 | - | - | 25,000 | 25,000 | 30,000 | 6 |
| BIDA - Project Manager | 100-7520-522.15-10 | - | 52,500 | 52,500 | 52,500 | - | |
| BIDA - Façade Grant | 100-7520-522.15-11 | - | - | 10,000 | 10,000 | - | |
| Rental of Equipment | 100-7520-522.23-20 | 358 | 1,347 | - | - | - | |
| Telephone | 100-7520-523.32-01 | 4,583 | 7,178 | - | - | - | 1 |
| Cellular Phones & Radios | 100-7520-523.32-03 | 1,785 | 1,862 | - | - | - | 1 |
| Postage & Shipping | 100-7520-523.32-05 | 44 | 143 | - | - | - | |
| Advertising | 100-7520-523.33-00 | 12,911 | 5,506 | - | - | 7,500 | 3 |
| Printing & Binding | 100-7520-523.34-00 | 1,565 | 765 | - | - | 3,000 | 4 |
| Travel (Local) | 100-7520-523.35-00 | 10 | 114 | - | - | 150 | |
| Dues & Fees | 100-7520-523.36-00 | 3,428 | 2,996 | - | - | 2,000 | 5 |
| Education & Travel | 100-7520-523.37-00 | 1,727 | 3,128 | - | - | 2,000 | 5 |
| Office Supplies | 100-7520-531.11-01 | 3,422 | 1,614 | - | - | 2,000 | |
| Operating Supplies | 100-7520-531.11-02 | 5 | - | - | - | 7,500 | |
| Food | 100-7520-531.13-00 | 1,080 | 388 | - | - | - | |
| Books & Publications | 100-7520-531.14-00 | 92 | 99 | - | - | 1,000 | |
| Computers & Hardware | 100-7520-542.24-00 | - | - | - | - | - | |
| **Total Economic Development** | | **425,203** | **441,798** | **297,772** | **297,772** | **368,541** | |
| | **Personal Services** | 321,571 | 327,520 | 148,372 | 148,372 | 277,191 | |
| | **Purchased/Contracted Services** | 99,032 | 112,177 | 149,400 | 149,400 | 80,850 | |
| | **Supplies** | 4,600 | 2,101 | - | - | 10,500 | |
| | | **425,203** | **441,798** | **297,772** | **297,772** | **368,541** | |

**NOTES:**

1. The cost were moved to Information Technology to control cost.
2. Downtown Beautification projects; Business Façade Improvement Assistance Program; Tri-Cities Networking Events; Friday Night Flicks; Tour of EP - Business Development Roundtable
3. Magazine ads and marketing brochures
4. Newsletter
5. Continuing Education
6. Per Main Street Association proposed budget
7. Includes Economic Development Director

# *FY15 Adopted Expenditures by Department*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | 24,452,168 | 24,966,627 | 24,775,626 | 25,024,758 | 24,058,688 | |
| | **Purchased/Contracted Services** | 5,810,094 | 4,988,047 | 5,215,712 | 5,215,712 | 4,361,997 | |
| | **Supplies** | 1,217,022 | 1,034,819 | 1,007,445 | 1,045,815 | 1,056,095 | |
| | **Capital** | 313,204 | 127,669 | 175,118 | 340,118 | 194,268 | |
| | **Debt Service** | 845,972 | 272,231 | 414,111 | 414,111 | 377,711 | |
| | **Other Financing Uses** | - | 682,599 | 705,919 | 705,919 | 854,528 | |
| | **Indirect/Direct Costs** | 934,510 | 214,259 | 833,797 | 833,797 | 862,617 | |
| | **Other Costs** | 560,301 | (2,879,283) | 847,838 | 847,838 | 680,715 | |
| | | **34,133,270** | **29,406,968** | **33,975,566** | **34,428,068** | **32,446,619** | |
| **Total General Fund** | | **34,133,260** | **29,406,970** | **33,975,566** | **34,428,068** | **32,446,619** | |
| | | | | | | - | |
| | | | | | | | **Page 35** |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Police - Condemned Funds** | | | | | | | |
| Other Professional Fees | 210-3222-521.12-09 | 600 | 859 | 15,000 | 15,000 | 39,909 | |
| Transfer - Grant Fund | 210-3222-611.10-15 | - | - | 25,579 | 25,579 | 670 | 1 |
| Maintenance Buildings | 210-3222-522.22-02 | 4,137 | 2,430 | - | - | - | |
| Postage & Shipping | 210-3222-523.32-05 | - | - | - | - | - | |
| Education & Travel | 210-3222-523.37-00 | 90,083 | 31,865 | 75,160 | 75,160 | 75,160 | |
| Office Supplies | 210-3222-531.11-01 | - | - | - | - | - | |
| Operating Supplies | 210-3222-531.11-02 | 60,062 | 16,874 | 50,000 | 50,000 | 50,000 | |
| Uniforms | 210-3222-531.11-40 | 33,961 | - | - | - | - | |
| Small & Safety Equipment | 210-3222-531.16-00 | 85,649 | 8,773 | 29,261 | 29,261 | 29,261 | |
| Vehicles | 210-3222-542.22-00 | 222,818 | - | - | - | - | |
| Furniture & Fixtures | 210-3222-542.23-00 | 2,014 | 1,026 | - | - | - | |
| Computers & Hardware | 210-3222-542.24-00 | 41,809 | - | - | - | - | |
| **Total Condemned Fund - Police** | | **541,133** | **61,827** | **195,000** | **195,000** | **195,000** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | - | - | - | - | - | |
| | **Purchased/Contracted Services** | 94,820 | 35,154 | 90,160 | 90,160 | 115,069 | |
| | **Supplies** | 179,672 | 25,647 | 79,261 | 79,261 | 79,261 | |
| | **Capital** | 266,641 | 1,026 | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | 25,579 | 25,579 | 670 | |
| | **Other Costs** | - | - | - | - | - | |
| | | **541,133** | **61,827** | **195,000** | **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.** | | | | | | | |

# FY15 Adopted Expenditures by Department

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Police - E-911 Fund** | | | | | | | |
| Bank Service Charges | 215-3800-579.91-00 | 414 | 747 | - | - | - | |
| Salaries & Wages | 215-3800-511.11-00 | 417,334 | 417,273 | 475,076 | 475,076 | 485,213 | |
| Overtime | 215-3800-511.13-00 | 57,930 | 73,389 | 25,000 | 25,000 | 25,000 | |
| Group Insurance | 215-3800-512.21-00 | 48,006 | 58,008 | 82,514 | 82,514 | 69,958 | |
| Medicare | 215-3800-512.23-00 | 6,525 | 6,618 | 6,900 | 6,900 | 6,405 | |
| Defined Benefit | 215-3800-512.24-02 | 153,568 | 201,011 | 31,258 | 31,258 | 27,432 | |
| Unfunded Pension | 215-3800-512.28-50 | - | - | 226,207 | 226,207 | 181,874 | 2 |
| Unemployment Insurance | 215-3800-512.26-00 | 2,124 | 2,174 | 2,476 | 2,476 | 2,288 | |
| Worker's Compensation | 215-3800-512.27-00 | 3,280 | 3,123 | 3,691 | 3,691 | 3,563 | |
| Uniform Allowance | 215-3800-512.29-00 | 469 | 442 | - | - | - | |
| Medical | 215-3800-521.12-04 | 1,345 | 607 | 300 | 300 | 600 | 5 |
| Maintenance Equipment | 215-3800-522.22-01 | 32,758 | 97,785 | 90,243 | 90,243 | 137,050 | 3 |
| Rental of Equipment | 215-3800-522.23-20 | 2,984 | 1,164 | 1,000 | 1,000 | 2,328 | |
| Telephone | 215-3800-523.32-01 | 116,381 | 52,046 | 183,611 | 183,611 | 183,611 | 6 |
| Cellular Phones & Radios | 215-3800-523.32-03 | 1,992 | 1,745 | - | - | - | 1 |
| Dues & Fees | 215-3800-523.36-00 | 191 | 222 | 222 | 222 | 2,117 | |
| Education & Travel | 215-3800-523.37-00 | 3,494 | 28 | 100 | 100 | | |
| Software & Maintenance | 215-3800-523.38-50 | - | 582 | 650 | 650 | - | 7 |
| Office Supplies | 215-3800-531.11-01 | 3,484 | 3,400 | 3,500 | 3,500 | 3,500 | |
| Operating Supplies | 215-3800-531.11-02 | 2,217 | 2,093 | 2,100 | 2,100 | 2,100 | |
| Capital Improvements | 215-3800-541.16-00 | - | - | - | 313,000 | - | |
| Salary Contingency (Cost Of Living Adjustment) | 215-3800-579.21-50 | - | - | - | - | 9,704 | 8 |
| Allocated Direct Cost from IT | 215-3800-551.15-00 | - | - | 51,671 | 51,671 | 37,785 | 4 |
| Computers & Hardware | 215-3800-542.24-00 | 3,525 | - | - | - | | |
| **Total E-911 Fund** | | **858,022** | **922,457** | **1,186,519** | **1,499,519** | **1,180,528** | |
| | | | | | | | |
| | **Personal Services** | 689,236 | 762,038 | 853,122 | 853,122 | 801,733 | |
| | **Purchased/Contracted Services** | 159,146 | 154,179 | 276,126 | 276,126 | 325,706 | |
| | **Supplies** | 5,701 | 5,493 | 5,600 | 5,600 | 5,600 | |
| | **Capital** | 3,525 | - | - | 313,000 | - | |
| | **Indirect/Direct Costs** | - | - | 51,671 | 51,671 | 37,785 | |
| | **Other Costs** | 414 | 747 | - | - | 9,704 | |
| | | **858,022** | **922,457** | **1,186,519** | **1,499,519** | **1,180,528** | |

**NOTES:**

1. The cost were moved to Information Technology to control cost.
2. Unfunded Pension Liability
3. Language line & EarthLink added
4. E911 portion for IT cost
5. New hires
6. Motorola upgrade - 800 MHz (radio usage & annual maintenance)
7. Moved to Rental of equipment
8. 2% Cost of Living Adjustment

# FY15 Adopted Expenditures by Department

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Restricted Grants** | | | | | | | |
| Bank Service Charges | 225-1599-579.91-00 | 30 | - | - | - | - | |
| Expenses from prior year | 225-1599-579.11-00 | - | - | - | - | 5,514,008 | 1 |
| Small & Safety Equipment | 225-3510-531.16-00 | 7,500 | - | - | - | - | |
| Machinery | 225-3510-542.21-00 | - | - | - | - | - | |
| Street & Roads | 225-4210-541.12-10 | 188,081 | - | - | - | - | |
| Other Professional Fees | 225-4230-521.12-09 | 14,200 | 242,180 | - | - | - | |
| Land | 225-4230-541.11-00 | - | - | 2,568,352 | 2,568,352 | - | |
| Other Professional Fees | 225-4570-521.12-09 | - | - | 485,000 | 485,000 | - | |
| Other Professional Fees | 225-6110-521.12-09 | 10,179 | 86,259 | 100,000 | 100,000 | - | |
| Technical Services | 225-6110-521.13-00 | - | - | - | - | - | |
| Advertising | 225-6110-523.33-00 | 360 | - | - | - | - | |
| Travel (Local) | 225-6110-523.35-00 | - | 1,862 | - | - | - | |
| Dues & Fees | 225-6110-523.36-00 | - | - | - | - | - | |
| Education & Travel | 225-6110-523.37-00 | 17,245 | 1,868 | - | - | - | |
| Operating Supplies | 225-6110-531.11-02 | 170 | 659 | - | - | - | |
| Books & Publications | 225-6110-531.14-00 | - | - | - | - | - | |
| Improvements | 225-6110-541.12-00 | 28,451 | - | - | - | - | |
| Engineering | 225-7210-521.12-02 | - | 44,910 | - | - | - | |
| Other Professional Fees | 225-7210-521.12-09 | 119,045 | - | 2,360,656 | 2,360,656 | 3,333,556 | 2 |
| Construction Services | 225-7210-522.24-00 | 126,879 | - | - | - | - | |
| Education & Travel | 225-7210-523.37-00 | 6,624 | - | - | - | - | |
| Operating Supplies | 225-7210-531.11-02 | 15,468 | - | - | - | - | |
| Improvements | 225-7310-541.12-00 | - | - | - | - | - | |
| Other Professional Fees | 225-7520-521.12-09 | 72,000 | 8,000 | - | - | - | |
| **Total Restricted Grants** | | **606,232** | **385,738** | **5,514,008** | **5,514,008** | **8,847,564** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | - | - | - | - | - | |
| | **Purchased/Contracted Services** | 366,532 | 385,079 | 2,945,656 | 2,945,656 | 3,333,556 | |
| | **Supplies** | 23,138 | 659 | - | - | - | |
| | **Capital** | 216,532 | - | 2,568,352 | 2,568,352 | - | |
| | **Other Costs** | 30 | - | - | - | 5,514,008 | |
| | | **606,232** | **385,738** | **5,514,008** | **5,514,008** | **8,847,564** | |
| | | | | | | | |
| NOTES: | 1 | **FY14 Carryover** | | | | | |
| | 2 | **New grants awarded** | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Police - Grants Fund** | | | | | | | |
| | | | | | | | |
| Overtime | **250-3210-511.13-00** | - | - | - | - | | |
| Other Professional Fees | **250-3210-521.12-09** | 45,500 | 177,470 | 193,440 | 193,440 | 61,158 | |
| Education & Travel | **250-3210-523.37-00** | 2,401 | 1,261 | - | - | - | |
| Operating Supplies | **250-3210-531.11-02** | 2,215 | - | - | - | - | |
| Certificates & Awards | **250-3210-531.11-03** | 58 | - | - | - | - | |
| Small & Safety Equipment | **250-3210-531.16-00** | 40,714 | 29,726 | 34,361 | 34,361 | - | |
| Machinery | **250-3210-542.21-00** | 19,701 | - | - | - | - | |
| Computers & Hardware | **250-3210-542.24-00** | 260,234 | 3,249 | - | - | - | |
| **Total Grants Fund - Police** | | **370,823** | **211,706** | **227,801** | **227,801** | **61,158** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | - | - | - | - | - | |
| | **Purchased/Contracted Services** | 47,901 | 178,731 | 193,440 | 193,440 | 61,158 | |
| | **Supplies** | 42,987 | 29,726 | 34,361 | 34,361 | - | |
| | **Capital** | 279,935 | 3,249 | - | - | - | |
| | | **370,823** | **211,706** | **227,801** | **227,801** | **61,158** | |
| **NOTES:** | | | | | | | |
| | | | | | | | |
| | | | | | | | **Page 39** |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Bond Service Funds** | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **TAD Bonds 2002 B** | | | | | | | |
| | | | | | | | |
| Transfer to Paying Agent | **270-8002-614.10-10** | - | - | - | - | 946,218 | 1 |
| Principal | **270-8002-581.11-00** | 735,000 | 790,000 | 860,000 | 860,000 | 930,000 | |
| Interest Expense | **270-8002-582.21-00** | 1,630,800 | 1,572,000 | 1,508,800 | 1,508,800 | 1,440,000 | |
| **Total TAD Bonds 2002 B** | | **2,365,800** | **2,362,000** | **2,368,800** | **2,368,800** | **3,316,218** | |
| | | | | | | | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | 2,365,800 | 2,362,000 | 2,368,800 | 2,368,800 | 2,370,000 | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | 946,218 | |
| | **Indirect/Direct Costs** | - | - | - | - | - | |
| | **Other Costs** | - | - | - | - | - | |
| | | **2,365,800** | **2,362,000** | **2,368,800** | **2,368,800** | **3,316,218** | |
| **TAD Corridors Fund** | | | | | | | |
| | | | | | | | |
| Bank Charges | **280-8002-579.10-00** | - | - | - | - | - | |
| Transfer to Paying Agent | **280-8002-614.10-10** | - | - | - | - | 150,000 | 2 |
| Principal | **280-8002-581.11-00** | - | - | - | - | - | |
| **TAD Corridors Fund** | | - | - | - | - | **150,000** | |
| | | | | | | | |
| | | | | | | | |
| | **Other Financing Uses** | - | - | - | - | 150,000 | |
| | **Indirect/Direct Costs** | - | - | - | - | - | |
| | **Other Costs** | - | - | - | - | - | |
| | | - | - | - | - | **150,000** | |
| | | | | | | | |
| **Total Debt Service Fund** | | **2,365,800** | **2,362,000** | **2,368,800** | **2,368,800** | **3,466,218** | |
| | | | | | | | |
| NOTES: | 1 | **Camp Creek TAX revenue tax increment to Fulton County & Board of Education** | | | | | |
| | 2 | **East Point TAD revenue tax increment** | | | | | |
| | | | | | | | **Page 40** |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Hotel/Motel Fund** | | | | | | | |
| **Hotel/Motel Fund - Transfer (Out)** | | | | | | | |
| New Municipal Center | **275-1585-541.50-01** | - | - | - | - | - | |
| Transfer - General Fund | **275-1585-611.11-01** | 990,137 | 1,047,008 | 1,050,000 | 1,050,000 | 1,050,000 | 1 |
| Government Center | **275-1585-611.11-03** | 488,918 | 523,505 | - | - | - | |
| **Hotel/Motel Fund - Transfer (Out)** | | **1,479,055** | **1,570,513** | **1,050,000** | **1,050,000** | **1,050,000** | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | 1,479,055 | 1,570,513 | 1,050,000 | 1,050,000 | 1,050,000 | |
| | **Contingency** | - | - | - | - | - | |
| | | 1,479,055 | 1,570,513 | 1,050,000 | 1,050,000 | 1,050,000 | |
| **Hotel/Motel Fund - Expenses** | | | | | | | |
| DMO | **275-7520-523.22-10** | - | - | 1,225,000 | 1,225,000 | 1,225,000 | 2 |
| Product Development | **275-7520-523.22-20** | - | - | - | - | - | |
| Tourism Promotion | **275-7520-523.22-30** | 1,161,309 | 1,221,509 | 525,000 | 525,000 | 525,000 | 3 |
| **Total Hotel/Motel Fund - Expenses** | | **1,161,309** | **1,221,509** | **1,750,000** | **1,750,000** | **1,750,000** | |
| **Hotel/Motel Fund** | | **2,640,364** | **2,792,022** | **2,800,000** | **2,800,000** | **2,800,000** | |
| | **Personal Services** | - | - | - | - | - | |
| | **Purchased/Contracted Services** | 1,161,309 | 1,221,509 | 1,750,000 | 1,750,000 | 1,750,000 | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | 1,479,055 | 1,570,513 | 1,050,000 | 1,050,000 | 1,050,000 | |
| | **Indirect/Direct Costs** | - | - | - | - | - | |
| | **Other Costs** | - | - | - | - | - | |
| | | **2,640,364** | **2,792,022** | **2,800,000** | **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** | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Bond Construction Fund** | | | | | | | |
| | | | | | | | |
| Bank Service Charges | **340-1565-579.91-00** | 26 | - | - | - | - | |
| Wachovia | **340-1565-541.13-11** | 109,600 | - | - | - | - | |
| Improvements | **340-1565-541.13-20** | 44,930 | - | - | - | - | |
| Principal | **340-1565-581.11-00** | - | - | - | - | - | |
| **Total Bond Construction Fund** | | **154,556** | - | - | - | - | |
| | | | | | | | |
| | **Personal Services** | - | - | - | - | - | |
| | **Purchased/Contracted Services** | - | - | - | - | - | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | 154,530 | - | - | - | - | |
| | **Indirect/Direct Costs** | - | - | - | - | - | |
| | **Other Costs** | 26 | - | - | - | - | |
| | | **154,556** | - | - | - | - | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | **Page 42** |

# FY15 Adopted Expenditures by Department

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Capital Project Fund** | | | | | | | |
| Computers & Hardware | 350-1324-542.24-00 | 12,212 | 5,375 | - | - | - | |
| Roof | 350-1517-541.20-01 | 85,000 | - | - | - | - | |
| Computers & Hardware | 350-1517-542.24-00 | 19,998 | - | - | - | - | |
| Computers & Hardware | 350-1535-542.24-00 | 239,672 | 270,758 | 500,000 | 500,000 | - | |
| Transfer - Grant Fund | 350-1585-611.10-15 | - | - | 1,182,721 | 1,182,721 | 898,000 | 1 |
| Buildings | 350-1599-541.13-00 | 72,907 | 126,778 | - | 69,752 | - | |
| Computers & Hardware | 350-1599-542.24-00 | - | - | - | 267 | - | |
| Expenses from prior year | 350-1599-579.11-00 | - | - | - | - | 1,182,721 | 3 |
| Capital Improvements | 350-2650-541.16-00 | - | 17,487 | - | 18,723 | - | |
| Capital Improvements | 350-3210-541.16-00 | - | 20,314 | - | - | - | |
| Vehicles | 350-3210-542.22-00 | 33,924 | - | - | 218,925 | - | |
| Capital Improvements | 350-3510-541.16-00 | - | 103,800 | - | - | - | |
| Fire Station Facilities | 350-3510-541.16-03 | 37,824 | - | - | - | - | |
| Street & Roads | 350-4210-541.12-10 | 245,673 | 21,731 | - | - | - | |
| Traffic Signal | 350-4210-541.12-11 | - | - | - | - | - | |
| Capital Improvements | 350-4210-541.16-00 | 71,523 | - | - | - | - | |
| Vehicles | 350-4220-542.22-00 | - | - | - | - | - | |
| Capital Improvements | 350-4230-541.16-00 | 66,563 | 697,907 | 1,000,000 | 1,000,000 | 497,728 | 2 |
| Vehicles | 350-4520-542.22-00 | - | - | - | - | - | |
| Roof | 350-4600-541.20-01 | 90,000 | - | - | - | - | |
| Computers & Hardware | 350-6110-542.24-00 | 3,640 | - | - | - | - | |
| Capital Improvements | 350-6122-541.16-00 | 249,051 | 206,365 | - | 3,200 | - | |
| Machinery | 350-6122-542.21-00 | 22,369 | - | - | - | - | |
| **Total Capital Projects Fund** | | **1,250,356** | **1,470,515** | **2,682,721** | **2,993,588** | **2,578,449** | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | 1,250,356 | 1,470,515 | 1,500,000 | 1,810,867 | 497,728 | |
| | **Other Financing Uses** | - | - | 1,182,721 | 1,182,721 | 898,000 | |
| | **Indirect/Direct Costs** | - | - | - | - | - | |
| | **Other Costs** | - | - | - | - | 1,182,721 | |
| | | **1,250,356** | **1,470,515** | **2,682,721** | **2,993,588** | **2,578,449** | |

NOTES:

1 **Matching funds committed from FY2014-2017 with MCT Funds; an additional $495K is being requested for the Semmes Street Bicycle & Pedestrian Improvements Grant**

2 **Roll over funds from FY14 Budget for Transportation projects - See Addendum section for project listing**

3 **FY14 matching funds - rollover**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Water - Sewer Administration** | | | | | | | |
| | | | | | | | |
| **Water - Transfer Allocations** | | | | | | | |
| | | | | | | | |
| Computers & Hardware | **505-1585-542.24-00** | 96,326 | - | - | - | - | |
| Transfer to Storm water | **505-1585-611.11-32** | - | - | - | - | - | |
| **Water - Transfer Allocations** | | **96,326** | - | - | - | - | |
| | | | | | | | |
| | | | | | | | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | 96,326 | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | | **96,326** | - | - | - | - | |
| | | | | | | | |
| **Water - Sewer Administration** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | **505-4310-511.11-00** | 118,466 | 119,131 | 119,132 | 119,132 | 37,132 | |
| Overtime | **505-4310-511.13-00** | 201 | - | - | - | - | |
| Group Insurance | **505-4310-512.21-00** | 5,412 | 5,464 | 6,627 | 6,627 | 9,184 | |
| Medicare | **505-4310-512.23-00** | 1,649 | 1,674 | 1,660 | 1,660 | 405 | |
| Defined Contribution (ICMA) | **505-4310-512.24-01** | - | 6,497 | 6,560 | 6,560 | - | |
| Defined Benefit | **505-4310-512.24-02** | 21,096 | 17,498 | 2,228 | 2,228 | 2,228 | |
| OPEB Liability | **505-4310-512.24-04** | - | - | - | - | 46,022 | 6 |
| Unfunded Pension | **505-4310-512.28-50** | - | - | 15,247 | 15,247 | - | 1 |
| Compensated Absences | **505-4310-512.25-00** | - | 2,227 | - | - | - | |
| Unemployment Insurance | **505-4310-512.26-00** | 525 | 531 | 560 | 560 | 174 | |
| Worker's Compensation | **505-4310-512.27-00** | 4,420 | 4,633 | 4,826 | 4,826 | 126 | |
| Retirees Health Insurance | **505-4310-512.28-00** | - | - | 35,145 | 35,145 | 32,054 | 4 |
| Medical | **505-4310-521.12-04** | 91 | - | - | - | | |
| City Utilities | **505-4310-521.14-00** | 402,977 | 423,465 | 425,000 | 425,000 | 425,000 | 2 |
| Telephone | **505-4310-523.32-01** | 11,457 | 17,945 | - | - | - | 3 |
| Cellular Phones & Radios | **505-4310-523.32-03** | 2,383 | 2,430 | - | - | - | 3 |
| Dues & Fees | **505-4310-523.36-00** | - | - | - | - | 550 | |
| Education & Travel | **505-4310-523.37-00** | - | 5,407 | 1,500 | 1,500 | 5,000 | 5 |
| Uniform & Towel Services | **505-4310-523.40-00** | - | - | - | - | - | |
| Office Supplies | **505-4310-531.11-01** | 457 | 273 | 300 | 300 | 500 | |
| **Water - Sewer Administration** | | **569,135** | **607,175** | **618,785** | **618,785** | **558,375** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 151,769 | 157,655 | 191,985 | 191,985 | 127,325 | |
| | **Purchased/Contracted Services** | 416,909 | 449,247 | 426,500 | 426,500 | 430,550 | |
| | **Supplies** | 457 | 273 | 300 | 300 | 500 | |
| | **Other Costs** | - | - | - | - | - | |
| | | **569,135** | **607,175** | **618,785** | **618,785** | **558,375** | |
| | | | | | | | |

| NOTES: | | |
|---|---|---|
| | 1 | **Unfunded Pension Liability - moved to Dept. 4311 (Admin Allocations - pg. 48)** |
| | 2 | **Move from other divisions** |
| | 3 | **The cost were moved to Information Technology to control cost.** |
| | 4 | **Retirees - Health Insurance** |
| | 5 | **Continuing Education** |
| | 6 | **Previously charged to Medical in Dept. 4331. Per audit schedule** |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Water - Allocated Costs** | | | | | | | |
| | | | | | | | |
| Unfunded Pension | **505-4311-512.28-50** | - | - | - | - | 571,297 | 2 |
| Allocated Direct Cost from Non Departmental | **505-4311-551.14-00** | - | - | 99,200 | 99,200 | - | |
| Toilet Rebate Program | **505-4311-579.94-01** | (2,601,611) | 1,934,538 | - | - | - | |
| Improvements | **505-4311-541.12-00** | - | - | 3,200,000 | 3,200,000 | 2,700,000 | 3 |
| Allocated Indirect Cost from General Fund | **505-4311-551.29-00** | 1,115,418 | 830,464 | 1,235,819 | 1,235,819 | 1,026,957 | 1 |
| **Water - Allocated Costs** | | **(1,486,193)** | **2,765,002** | **4,535,019** | **4,535,019** | **4,298,254** | |
| | | | | | | | |
| | **Personal Services** | - | - | - | - | 571,297 | |
| | **Purchased/Contracted Services** | - | - | - | - | - | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | - | - | 3,200,000 | 3,200,000 | 2,700,000 | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | 1,115,418 | 830,464 | 1,335,019 | 1,335,019 | 1,026,957 | |
| | **Other Costs** | (2,601,611) | 1,934,538 | - | - | - | |
| | | **(1,486,193)** | **2,765,002** | **4,535,019** | **4,535,019** | **4,298,254** | |
| | | | | | | | |
| **NOTES:** | 1 | **ICP allocation to General Fund** | | | | | |
| | 2 | **Unfunded Pension (Water & Sewer portion)** | | | | | |
| | 3 | **Of the $2.9M budgeted - $2.7M (CIP funds rolled over from FY14 Budget)** | | | | | |
| | | **$2.7M proposed to Fulton County for Wastewater treatment in litigation** | | | | | |
| | | | | | | | **Page 45** |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Water - Sewer Line Maintenance** | | | | | | | |
| Salaries & Wages | 505-4331-511.11-00 | 322,996 | 337,482 | 242,763 | 323,019 | 280,468 | |
| Overtime | 505-4331-511.13-00 | 39,497 | 50,806 | 40,000 | 48,429 | 51,000 | |
| Group Insurance | 505-4331-512.21-00 | 54,776 | 56,445 | 51,551 | 51,551 | 44,686 | |
| Medicare | 505-4331-512.23-00 | 5,117 | 5,447 | 3,319 | 3,319 | 3,897 | |
| Defined Benefit | 505-4331-512.24-02 | 124,016 | 169,631 | 14,122 | 14,122 | 16,828 | |
| Unfunded Pension | 505-4331-512.28-50 | - | - | 115,219 | 115,219 | - | 1 |
| Compensated Absences | 505-4331-512.25-00 | 16,032 | 3,745 | - | - | - | |
| Unemployment Insurance | 505-4331-512.26-00 | 1,613 | 1,735 | 1,101 | 1,101 | 1,312 | |
| Worker's Compensation | 505-4331-512.27-00 | 26,259 | 25,917 | 19,439 | 19,439 | 21,481 | |
| Engineering | 505-4331-521.12-02 | 22,563 | - | - | - | - | |
| Medical | 505-4331-521.12-04 | 97,156 | 41,391 | - | - | 300 | |
| Other Legal Costs | 505-4331-521.12-12 | - | - | - | - | 50,000 | 8 |
| Troutman Sanders | 505-4331-521.12-16 | 164,810 | 46,142 | 50,000 | 50,000 | - | |
| Technical Services | 505-4331-521.13-00 | 58,477 | - | - | - | - | |
| Sewerage Disposal - COA | 505-4331-522.21-11 | 2,640,135 | 1,007,308 | 2,700,000 | 2,700,000 | 2,700,000 | |
| Sewerage Disposal - Fulton County | 505-4331-522.21-13 | - | 1,936,979 | 2,000,000 | 2,000,000 | 2,000,000 | 5 |
| Maintenance Equipment | 505-4331-522.22-01 | 23,978 | 14,275 | 295,000 | 295,000 | 295,000 | |
| Maintenance Buildings | 505-4331-522.22-02 | 50 | 209 | 300 | 300 | 300 | |
| Maintenance Vehicles | 505-4331-522.22-04 | 17,607 | 5,646 | 10,000 | 10,000 | 10,000 | |
| Rental of Equipment | 505-4331-522.23-20 | 118,967 | 26,281 | 7,600 | 7,600 | 7,600 | |
| Jefferson Building Rent | 505-4331-522.23-22 | - | 86,628 | 33,352 | 33,352 | 35,331 | 4 |
| Construction Services | 505-4331-522.24-00 | 132,159 | 51,381 | 36,500 | 36,500 | 36,500 | |
| Telephone | 505-4331-523.32-01 | 1,176 | - | - | - | - | 2 |
| Cellular Phones & Radios | 505-4331-523.32-03 | 7,654 | 1,701 | - | - | - | 2 |
| Advertising | 505-4331-523.33-00 | - | 1,111 | - | - | - | |
| Dues & Fees | 505-4331-523.36-00 | 834 | - | 223 | 223 | 200 | |
| Education & Travel | 505-4331-523.37-00 | 6,071 | 4,307 | 4,400 | 4,400 | 13,845 | 6 |
| Uniform & Towel Services | 505-4331-523.40-00 | 13,675 | 15,194 | 15,000 | 15,000 | 15,000 | |
| Office Supplies | 505-4331-531.11-01 | 360 | - | 500 | 500 | 500 | |
| Operating Supplies | 505-4331-531.11-02 | 79,455 | 39,150 | 38,000 | 38,000 | 55,000 | |
| Winter Storm | 505-4331-531.11-13 | - | - | - | 13,378 | - | |
| Small & Safety Equipment | 505-4331-531.16-00 | 7,072 | 3,823 | 3,100 | 3,100 | 3,100 | |
| Allocated Direct Cost from Public Utilities Administration | 505-4331-551.13-00 | - | - | - | - | 19,795 | 7 |
| Allocated Direct Cost from IT | 505-4331-551.15-00 | - | - | 155,014 | 155,014 | 198,371 | 3 |
| Allocated Direct Cost from Meter Reading | 505-4331-551.17-00 | 108,715 | 81,374 | 197,922 | 197,922 | 230,567 | |
| Allocated Direct Cost from Customer Service | 505-4331-551.19-00 | 130,711 | 194,819 | 199,303 | 199,303 | 212,217 | |
| Allocated Direct Cost from Cashiers | 505-4331-551.20-00 | 53,083 | 18,228 | 1,992 | 1,992 | - | |
| Allocated Direct Cost from Customer Care Admin | 505-4331-551.22-00 | 41,599 | 33,181 | 58,498 | 58,498 | 158,075 | |
| Allocated Direct Cost from Fleet | 505-4331-551.26-00 | 18,249 | 60,080 | 133,919 | 133,919 | 155,317 | |
| Depreciation | 505-4331-561.10-00 | 1,647,440 | 1,855,067 | - | - | - | |
| Claims & Damages | 505-4331-578.80-00 | 95,179 | 114,352 | 100,000 | 100,000 | 100,000 | |
| Inventory Adjustments | 505-4331-579.93-00 | - | (36,225) | - | - | - | |
| **Water - Sewer Line Maintenance** | | **6,077,480** | **6,253,610** | **6,528,137** | **6,630,200** | **6,716,690** | |

# *FY15 Adopted Expenditures by Department*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | 590,305 | 651,208 | 487,514 | 576,199 | 419,672 | |
| | **Purchased/Contracted Services** | 3,305,312 | 3,238,553 | 5,152,375 | 5,152,375 | 5,164,076 | |
| | **Supplies** | 86,887 | 42,973 | 41,600 | 54,978 | 58,600 | |
| | **Depreciation** | 1,647,440 | 1,855,067 | - | - | - | |
| | **Indirect/Direct Costs** | 352,357 | 387,682 | 746,648 | 746,648 | 974,342 | |
| | **Other Costs** | 95,179 | 78,127 | 100,000 | 100,000 | 100,000 | |
| | | | | | | | |
| | | **6,077,480** | **6,253,610** | **6,528,137** | **6,630,200** | **6,716,690** | |
| | | | | | | | |
| | | | | | | | |
| **NOTES:** | **1** | **Unfunded Pension Liability - moved to Dept. 4311 (Admin Allocations - pg. 45)** | | | | | |
| | **2** | **The cost were moved to Information Technology to control cost.** | | | | | |
| | **3** | **Information Technology cost** | | | | | |
| | **4** | **Building Rent based on new allocation schedule** | | | | | |
| | **5** | **Sewer Debt owed to Fulton County** | | | | | |
| | **6** | **Continuing Education** | | | | | |
| | **7** | **Allocation for Public Utilities Administration** | | | | | |
| | **8** | **Moved from Troutman Sanders** | | | | | **Page 46** |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Water - Water Treatment Plant** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | **505-4430-511.11-00** | 644,357 | 684,418 | 674,759 | 674,759 | 676,669 | 7 |
| Overtime | **505-4430-511.13-00** | 47,493 | 129,422 | 100,000 | 100,000 | 130,000 | |
| Group Insurance | **505-4430-512.21-00** | 51,145 | 66,698 | 86,281 | 86,281 | 70,827 | |
| Medicare | **505-4430-512.23-00** | 9,149 | 11,382 | 8,885 | 8,885 | 9,264 | |
| Defined Benefit | **505-4430-512.24-02** | 220,867 | 321,412 | 42,482 | 42,482 | 40,600 | |
| Unfunded Pension | **505-4430-512.28-50** | - | - | 262,291 | 262,291 | - | 1 |
| Unemployment Insurance | **505-4430-512.26-00** | 2,849 | 3,635 | 3,031 | 3,031 | 3,153 | |
| Worker's Compensation | **505-4430-512.27-00** | 31,724 | 36,334 | 36,587 | 36,587 | 37,727 | |
| Medical | **505-4430-521.12-04** | 695 | - | - | - | 300 | |
| Other Professional Fees | **505-4430-521.12-09** | 10,721 | 116,397 | 40,000 | 40,000 | 40,000 | 4 |
| Technical Services | **505-4430-521.13-00** | 10,581 | 12,318 | 13,000 | 13,000 | 13,000 | |
| Sanitary Landfill Disposal | **505-4430-522.21-10** | 31,425 | 14,721 | 15,000 | 15,000 | 15,000 | |
| Maintenance Equipment | **505-4430-522.22-01** | 142,668 | 85,299 | 240,000 | 240,000 | 240,000 | 3 |
| Maintenance Buildings | **505-4430-522.22-02** | 50,938 | 245,935 | 175,000 | 175,000 | 175,000 | 3 |
| Telephone | **505-4430-523.32-01** | 5,764 | 9,008 | - | - | - | 2 |
| Cellular Phones & Radios | **505-4430-523.32-03** | 2,133 | 3,019 | - | - | - | 2 |
| Postage & Shipping | **505-4430-523.32-05** | 67 | 2,520 | - | - | - | |
| Dues & Fees | **505-4430-523.36-00** | 840 | 520 | 600 | 600 | 2,881 | |
| Education & Travel | **505-4430-523.37-00** | 6,269 | 12,679 | 12,000 | 12,000 | 38,400 | 5 |
| Uniform & Towel Services | **505-4430-523.40-00** | 11,437 | 9,520 | 9,000 | 9,000 | 9,000 | |
| Office Supplies | **505-4430-531.11-01** | 902 | 474 | 500 | 500 | 500 | |
| Operating Supplies | **505-4430-531.11-02** | 379,503 | 539,142 | 515,000 | 515,000 | 649,500 | |
| Gas (Natural & Propane) | **505-4430-531.12-20** | 15,973 | 22,371 | 23,000 | 23,000 | 23,000 | |
| Small & Safety Equipment | **505-4430-531.16-00** | 1,851 | - | - | - | - | |
| Capital Improvements | **505-4430-541.16-00** | 10,800 | 17,610 | - | - | - | |
| Machinery | **505-4430-542.21-00** | 467 | - | - | - | - | |
| Claims & Damages | **505-4430-578.80-00** | - | - | 10,000 | 10,000 | 10,000 | |
| Allocated Direct Cost from Public Utilities Administration | **505-4430-551.13-00** | - | - | - | - | 17,465 | 6 |
| Allocated Direct Cost from IT | **505-4430-551.15-00** | - | - | 155,014 | 155,014 | 198,371 | |
| Allocated Direct Cost from Meter Reading | **505-4430-551.17-00** | 108,715 | 73,236 | 173,181 | 173,181 | 203,442 | |
| Allocated Direct Cost from Customer Service | **505-4430-551.19-00** | 160,741 | 128,687 | 174,390 | 174,390 | 187,250 | |
| Allocated Direct Cost from Cashiers | **505-4430-551.20-00** | 53,083 | 16,405 | 1,743 | 1,743 | - | |
| Allocated Direct Cost from Customer Care Admin | **505-4430-551.22-00** | 41,599 | 29,863 | 51,186 | 51,186 | 139,479 | |
| Allocated Direct Cost from Fleet | **505-4430-551.26-00** | 95,293 | 82,787 | 133,919 | 133,919 | 155,317 | |
| Depreciation | **505-4430-561.10-00** | 1,647,440 | 1,573,256 | - | - | - | |
| **Total Water - Water Treatment Plant** | | **3,797,490** | **4,247,134** | **2,956,849** | **2,956,849** | **3,086,145** | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 1,007,584 | 1,251,367 | 1,214,316 | 1,214,316 | 968,240 | |
| | **Purchased/Contracted Services** | 273,538 | 511,936 | 504,600 | 504,600 | 533,581 | |
| | **Supplies** | 398,229 | 561,987 | 538,500 | 538,500 | 673,000 | |
| | **Capital** | 11,267 | 17,610 | - | - | - | |
| | **Depreciation** | 1,647,440 | 1,573,256 | - | - | - | |
| | **Indirect/Direct Costs** | 459,431 | 330,978 | 689,433 | 689,433 | 901,324 | |
| | **Other Costs** | - | - | 10,000 | 10,000 | 10,000 | |
| | | **3,797,490** | **4,247,134** | **2,956,849** | **2,956,849** | **3,086,145** | |
| | | | | | | | |
| | | | | | | | |

# *FY15 Adopted Expenditures by Department*

| NOTES: | 1 | Unfunded Pension Liability - moved to Dept. 4311 (Admin Allocations - pg. 45) | | | | |
|---|---|---|---|---|---|---|
| | 2 | The cost were moved to Information Technology to control cost. | | | | |
| | 3 | New SCADA system | | | | |
| | 4 | Programming/training for SCADA | | | | |
| | 5 | Continuing Education | | | | |
| | 6 | Allocation for Public Utilities Administration | | | | |
| | 7 | Salary adjustment - Lab Analyst | | | | |

# FY15 Adopted Expenditures by Department

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Water - Water Line Maintenance** | | | | | | | |
| Salaries & Wages | 505-4440-511.11-00 | 274,435 | 256,883 | 339,186 | 342,503 | 353,487 | |
| Overtime | 505-4440-511.13-00 | 36,486 | 49,449 | 30,000 | 38,428 | 50,000 | |
| Group Insurance | 505-4440-512.21-00 | 41,348 | 41,544 | 69,074 | 69,074 | 57,862 | |
| Medicare | 505-4440-512.23-00 | 4,393 | 4,309 | 4,275 | 4,275 | 4,748 | |
| Defined Benefit | 505-4440-512.24-02 | 101,340 | 115,989 | 24,882 | 24,882 | 19,337 | |
| Unfunded Pension | 505-4440-512.28-50 | - | - | 130,244 | 130,244 | - | 1 |
| Compensated Absences | 505-4440-512.25-00 | 18,105 | 3,485 | - | - | - | |
| Unemployment Insurance | 505-4440-512.26-00 | 1,397 | 1,361 | 1,506 | 1,506 | 1,647 | |
| Worker's Compensation | 505-4440-512.27-00 | 15,744 | 14,460 | 19,143 | 19,143 | 20,365 | |
| Medical | 505-4440-521.12-04 | 407 | 240 | 300 | 300 | 300 | |
| Maintenance Equipment | 505-4440-522.22-01 | 24,285 | 130,071 | 130,071 | 130,071 | 130,071 | |
| Maintenance Buildings | 505-4440-522.22-02 | 3,558 | 854 | 1,200 | 1,200 | 1,200 | |
| Maintenance Vehicles | 505-4440-522.22-04 | - | 732 | 1,200 | 1,200 | 1,200 | |
| Construction Services | 505-4440-522.24-00 | - | 500 | - | - | - | |
| General Liability | 505-4440-523.31-01 | - | 127,791 | 173,848 | 173,848 | 190,848 | 3 |
| Telephone | 505-4440-523.32-01 | 1,274 | 3,589 | - | - | - | 2 |
| Cellular Phones & Radios | 505-4440-523.32-03 | - | 15,213 | - | - | - | 2 |
| Postage & Shipping | 505-4440-523.32-05 | 16 | - | - | - | - | |
| Advertising | 505-4440-523.33-00 | 731 | - | - | - | - | |
| Dues & Fees | 505-4440-523.36-00 | - | - | - | - | 892 | |
| Education & Travel | 505-4440-523.37-00 | 4,973 | 9,207 | 2,500 | 2,500 | 7,396 | 4 |
| Uniform & Towel Services | 505-4440-523.40-00 | 3,134 | 3,160 | 3,200 | 3,200 | 3,200 | |
| Office Supplies | 505-4440-531.11-01 | 5,981 | 4,510 | 4,500 | 4,500 | 4,500 | |
| Operating Supplies | 505-4440-531.11-02 | 100,074 | 89,705 | 90,000 | 90,000 | 90,000 | |
| Winter Storm | 505-4440-531.11-13 | - | - | - | 13,378 | - | |
| Allocated Direct Cost from Public Utilities Administration | 505-4440-551.13-00 | - | - | - | - | 17,466 | 5 |
| Allocated Direct Cost from IT | 505-4440-551.15-00 | - | - | 137,790 | 137,790 | 188,925 | |
| Allocated Direct Cost from Meter Reading | 505-4440-551.17-00 | 108,716 | 73,236 | 173,181 | 173,181 | 203,442 | |
| Allocated Direct Cost from Customer Service | 505-4440-551.19-00 | 130,711 | 128,687 | 174,390 | 174,390 | 187,250 | |
| Allocated Direct Cost from Cashiers | 505-4440-551.20-00 | 53,083 | 16,405 | 1,743 | 1,743 | - | |
| Allocated Direct Cost from Customer Care Admin | 505-4440-551.22-00 | 41,599 | 29,863 | 51,186 | 51,186 | 139,479 | |
| Allocated Direct Cost from Fleet | 505-4440-551.26-00 | 95,293 | 71,434 | 127,542 | 127,542 | 147,921 | |
| Claims & Damages | 505-4440-578.80-00 | - | - | 10,000 | 10,000 | 10,000 | |
| Bad Debt Expense | 505-4440-579.90-00 | 41,038 | 26,634 | 30,000 | 30,000 | 30,000 | |
| Toilet Rebate Program | 505-4440-579.94-01 | 3,780 | 5,900 | 5,900 | 5,900 | 5,900 | |
| **Water - Water Line Maintenance** | | **1,111,901** | **1,225,211** | **1,736,861** | **1,761,984** | **1,867,436** | |
| | **Personal Services** | 493,248 | 487,480 | 618,310 | 630,055 | 507,446 | |
| | **Purchased/Contracted Services** | 38,378 | 291,357 | 312,319 | 312,319 | 335,107 | |
| | **Supplies** | 106,055 | 94,215 | 94,500 | 107,878 | 94,500 | |
| | **Indirect/Direct Costs** | 429,402 | 319,625 | 665,832 | 665,832 | 884,483 | |
| | **Other Costs** | 44,818 | 32,534 | 45,900 | 45,900 | 45,900 | |
| | | **1,111,901** | **1,225,211** | **1,736,861** | **1,761,984** | **1,867,436** | |
| **NOTES:** | 1 | **Unfunded Pension Liability - moved to Dept. 4311 (Admin Allocations - pg. 45)** | | | | | |
| | 2 | **The cost were moved to Information Technology to control cost.** | | | | | |
| | 3 | **Total cost $954,240 - split cost with GF-W&S-Storm Water-Solid Waste & Electric** | | | | | |
| | 4 | **Continuing Education** | | | | | |
| | 5 | **Allocation for Public Utilities Administration** | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Water - Water Meter Repair** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | **505-4446-511.11-00** | 313,924 | 316,023 | - | - | - | 1 |
| Overtime | **505-4446-511.13-00** | 3,060 | 1,555 | - | - | - | |
| Group Insurance | **505-4446-512.21-00** | 39,180 | 45,792 | - | - | - | |
| Medicare | **505-4446-512.23-00** | 4,305 | 4,398 | - | - | - | |
| Defined Benefit | **505-4446-512.24-02** | 119,592 | 149,588 | - | - | - | |
| Compensated Absences | **505-4446-512.25-00** | 9,536 | 10,000 | - | - | - | |
| Unemployment Insurance | **505-4446-512.26-00** | 1,387 | 1,379 | - | - | - | |
| Worker's Compensation | **505-4446-512.27-00** | 15,377 | 14,760 | - | - | - | |
| Medical | **505-4446-521.12-04** | 414 | 372 | - | - | - | |
| Other Professional Fees | **505-4446-521.12-09** | - | 3,100 | - | - | - | |
| Technical Services | **505-4446-521.13-00** | 100,671 | 83,588 | - | - | - | |
| Maintenance Equipment | **505-4446-522.22-01** | 3,522 | 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** | - | 1,358 | - | - | - | |
| Telephone | **505-4446-523.32-01** | - | 7,150 | - | - | - | |
| Cellular Phones & Radios | **505-4446-523.32-03** | 8,811 | 11,655 | - | - | - | |
| Postage & Shipping | **505-4446-523.32-05** | 126 | 266 | - | - | - | |
| Dues & Fees | **505-4446-523.36-00** | - | 100 | - | - | - | |
| Education & Travel | **505-4446-523.37-00** | 11,679 | 6,422 | - | - | - | |
| Uniform & Towel Services | **505-4446-523.40-00** | 6,894 | 6,350 | - | - | - | |
| Office Supplies | **505-4446-531.11-01** | 663 | 631 | - | - | - | |
| Operating Supplies | **505-4446-531.11-02** | 202,608 | 33,657 | - | - | - | |
| Small & Safety Equipment | **505-4446-531.16-00** | 5,963 | 6,068 | - | - | - | |
| Meters | **505-4446-541.15-02** | - | 52,950 | - | - | - | |
| Vehicles | **505-4446-542.22-00** | 1,536 | - | - | - | - | |
| Allocated Direct Cost from Meter Reading | **505-4446-551.17-00** | 108,716 | 73,236 | - | - | - | |
| Allocated Direct Cost from Customer Service | **505-4446-551.19-00** | 130,711 | 128,687 | - | - | - | |
| Allocated Direct Cost from Cashiers | **505-4446-551.20-00** | 53,083 | 16,405 | - | - | - | |
| Allocated Direct Cost from Customer Care Admin | **505-4446-551.22-00** | 41,599 | 29,863 | - | - | - | |
| Allocated Direct Cost from Fleet | **505-4446-551.26-00** | 163,596 | 71,434 | - | - | - | |
| **Water - Water Meter Repair** | | **1,348,058** | **1,080,744** | - | - | - | |
| | | | | | | | |
| | **Personal Services** | 506,361 | 543,495 | - | - | - | |
| | **Purchased/Contracted Services** | 133,222 | 124,318 | - | - | - | |
| | **Supplies** | 209,234 | 40,356 | - | - | - | |
| | **Capital** | 1,536 | 52,950 | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | 497,705 | 319,625 | - | - | - | |
| | **Other Costs** | - | - | - | - | - | |
| | | **1,348,058** | **1,080,744** | - | - | - | |
| | | | | | | | |
| **NOTES:** | 1 | **Department moved to Customer Care (Meter)** | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Water - Technical Services** | | | | | | | |
| Salaries & Wages | 505-4460-511.11-00 | 66,079 | 71,585 | 95,635 | 150,864 | 119,585 | 4 |
| Group Insurance | 505-4460-512.21-00 | 386 | 824 | 1,183 | 1,183 | 1,637 | |
| Medicare | 505-4460-512.23-00 | 953 | 1,033 | 1,368 | 1,368 | 1,702 | |
| Defined Benefit | 505-4460-512.24-02 | 24,846 | 34,098 | 5,685 | 5,685 | 7,175 | |
| Unfunded Pension | 505-4460-512.28-50 | - | - | 39,250 | 39,250 | - | 3 |
| Compensated Absences | 505-4460-512.25-00 | 4,349 | (4,228) | - | - | - | |
| Unemployment Insurance | 505-4460-512.26-00 | 289 | 307 | 435 | 435 | 549 | |
| Worker's Compensation | 505-4460-512.27-00 | 3,524 | 3,741 | 5,321 | 5,321 | 6,697 | |
| Telephone | 505-4460-523.32-01 | - | 1,787 | - | - | - | 1 |
| Cellular Phones & Radios | 505-4460-523.32-03 | - | - | - | - | - | 1 |
| Dues & Fees | 505-4460-523.36-00 | - | - | - | - | 500 | |
| Education & Travel | 505-4460-523.37-00 | - | - | - | - | 1,500 | 2 |
| Allocated Direct Cost from Public Utilities Administration | 505-4460-551.13-00 | - | - | - | - | 1,164 | 5 |
| Allocated Direct Cost from IT | 505-4460-551.15-00 | - | - | 17,224 | 17,224 | 18,893 | |
| Allocated Direct Cost from Meter Reading | 505-4460-551.17-00 | - | 65,099 | 12,370 | 12,370 | 13,563 | |
| Allocated Direct Cost from Customer Service | 505-4460-551.19-00 | - | 114,388 | 12,456 | 12,456 | 12,483 | |
| Allocated Direct Cost from Cashiers | 505-4460-551.20-00 | - | 14,582 | 124 | 124 | - | |
| Allocated Direct Cost from Customer Care Admin | 505-4460-551.22-00 | - | 26,545 | 3,656 | 3,656 | 9,298 | |
| Allocated Direct Cost from Fleet | 505-4460-551.26-00 | - | 71,434 | 12,754 | 12,754 | 16,592 | |
| **Water - Technical Services** | | **100,426** | **401,195** | **207,461** | **262,690** | **211,338** | |
| | | | | | | | |
| | **Personal Services** | 100,426 | 107,360 | 148,877 | 204,106 | 137,345 | |
| | **Purchased/Contracted Services** | - | 1,787 | - | - | 2,000 | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | - | 292,048 | 58,584 | 58,584 | 71,993 | |
| | **Other Costs** | - | - | - | - | - | |
| | | | | | | | |
| | | **100,426** | **401,195** | **207,461** | **262,690** | **211,338** | |

**NOTES:**

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

2 Continuing Education

3 Unfunded Pension Liability - moved to Dept. 4311 (Admin Allocations - pg. 45)

4 1 position moved from Storm water

5 Allocation for Public Utilities Administration

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Water-2000 Bond** | | | | | | | |
| | | | | | | | |
| Bond Issuance Cost | **505-8000-584.40-00** | - | 63,661 | - | - | | |
| **Water-2000 Bond** | | - | **63,661** | - | - | - | |
| | | | | | | | |
| | | | | | | | |
| **Water - 2006 Bond** | | | | | | | |
| | | | | | | | |
| Other Professional Fees | **505-8006-521.12-09** | - | - | - | - | 1,200 | 2 |
| Interest Expense | **505-8006-582.21-00** | 2,238,895 | 1,161,259 | 1,618,001 | 1,618,001 | 1,573,366 | |
| 2006A Bonds | **505-8006-584.43-00** | 1,100,000 | 48,417 | 917,395 | 917,395 | 963,630 | |
| **Total Water - 2006 Bond** | | **3,338,895** | **1,209,676** | **2,535,396** | **2,535,396** | **2,538,196** | |
| | | | | | | | |
| | **Personal Services** | - | - | - | - | - | |
| | **Purchased/Contracted Services** | - | - | - | - | 1,200 | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | 3,338,895 | 1,209,676 | 2,535,396 | 2,535,396 | 2,536,996 | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **3,338,895** | **1,209,676** | **2,535,396** | **2,535,396** | **2,538,196** | |
| **Water - 2007 Bond** | | | | | | | |
| | | | | | | | |
| Principal | **505-8007-581.11-00** | 2,540,000 | 378,955 | 2,750,000 | 2,750,000 | 2,860,000 | |
| Interest Expense | **505-8007-582.21-00** | 1,216,351 | 1,070,750 | 1,009,150 | 1,009,150 | 899,150 | |
| **Total Water - 2007 Bond** | | **3,756,351** | **1,449,705** | **3,759,150** | **3,759,150** | **3,759,150** | |
| | | | | | | | |
| | **Purchased/Contracted Services** | - | - | - | - | - | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | 3,756,351 | 1,449,705 | 3,759,150 | 3,759,150 | 3,759,150 | |
| | **Depreciation** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | - | - | - | - | - | |
| | **Contingencies** | - | - | - | - | - | |
| | | **3,756,351** | **1,449,705** | **3,759,150** | **3,759,150** | **3,759,150** | |
| | | | | | | | |
| **Water & Sewer Reserves** | | | | | | | |
| Contingent Fund (RESERVES) | **505-4430-579.21-00** | - | - | 1,586,549 | 1,404,134 | 1,200,353 | 1 |
| Salary Contingency (Cost Of Living Adjustment) | **505-4430-579.21-50** | - | - | - | - | 28,270 | 3 |
| | | | | | | | |
| | **Other Costs** | - | - | 1,586,549 | 1,404,134 | 1,228,623 | |
| | | - | - | **1,586,549** | **1,404,134** | **1,228,623** | |
| | | | | | | | |
| **Total Water & Sewer Fund** | | **18,709,868** | **19,303,113** | **24,464,207** | **24,464,207** | **24,264,207** | |
| | | | | | | | |

# *FY15 Adopted Expenditures by Department*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | 2,849,693 | 3,198,565 | 2,661,002 | 2,816,661 | 2,731,325 | |
| | **Purchased/Contracted Services** | 4,167,358 | 4,617,198 | 6,395,794 | 6,395,794 | 6,466,514 | |
| | **Supplies** | 800,863 | 739,804 | 674,900 | 701,656 | 826,600 | |
| | **Capital** | 109,129 | 70,560 | 3,200,000 | 3,200,000 | 2,700,000 | |
| | **Debt Service** | 7,095,246 | 2,723,042 | 6,294,546 | 6,294,546 | 6,296,146 | |
| | **Depreciation** | 3,294,880 | 3,428,323 | - | - | - | |
| | **Indirect/Direct Costs** | 2,854,313 | 2,480,422 | 3,495,516 | 3,495,516 | 3,859,099 | |
| | **Other Costs** | (2,461,614) | 2,045,199 | 1,742,449 | 1,560,034 | 1,384,523 | |
| | | | | | | | |
| | | **18,709,868** | **19,303,113** | **24,464,207** | **24,464,207** | **24,264,207** | |
| | | | | | | | |
| **NOTES:** | | | | | | | |
| | 1 | **Reserves to cover future capital, bad debt and any revenue variances (RESTRICTED USE)** | | | | | |
| | 2 | **Regions Bank - Dissemination of bonds (previously paid by General Fund)** | | | | | |
| | 3 | **2% Cost of Living Adjustment** | | | | | **Page 51** |

# FY15 Adopted Expenditures by Department

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Electric - Administration** | | | | | | | |
| | | | | | | | |
| **Electric - Transfer Allocation** | | | | | | | |
| | | | | | | | |
| Transfer to Capital Projects Fund | **510-1585-611.11-30** | 926,859 | - | - | - | - | |
| Transfer to Storm water | **510-1585-611.11-78** | - | 2,205,484 | - | - | - | |
| CAFR Adjustments | **510-1585-579.94-02** | (2,098,349) | (3,691,542) | - | - | - | |
| Transfer to Capital Projects Fund | **510-1585-611.10-02** | 296,691 | 1,212,075 | - | - | - | |
| Franchise Fee - Electric | **510-1585-571.10-01** | 1,056,102 | - | - | - | - | |
| **Electric - Transfer Allocation** | | **181,303** | **(273,983)** | - | - | - | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **Electric - Administration** | | | | | | | |
| Salaries & Wages | **510-4730-511.11-00** | 193,965 | 190,250 | 129,579 | 129,579 | 106,938 | |
| Overtime | **510-4730-511.13-00** | 3,113 | - | - | - | - | |
| Group Insurance | **510-4730-512.21-00** | 21,138 | 13,434 | 21,620 | 21,620 | 10,131 | |
| Medicare | **510-4730-512.23-00** | 4,670 | 7,823 | 2,282 | 2,282 | 1,389 | |
| Defined Contribution (ICMA) | **510-4730-512.24-01** | - | - | - | - | - | |
| Defined Benefit | **510-4730-512.24-02** | 45,967 | 51,204 | 690 | 690 | 6,416 | |
| OPEB Liability | **510-4730-512.24-04** | - | - | - | - | 67,894 | 3 |
| Retirees Health Insurance | **510-4730-512.28-00** | - | - | 34,145 | 34,145 | 31,142 | 2 |
| Unemployment Insurance | **510-4730-512.26-00** | 882 | 873 | 193 | 193 | 423 | |
| Worker's Compensation | **510-4730-512.27-00** | 6,009 | 6,249 | 1,376 | 1,376 | 2,561 | |
| Telephone | **510-4730-523.32-01** | 2,130 | 10,767 | - | - | - | 1 |
| Cellular Phones & Radios | **510-4730-523.32-03** | 1,540 | 1,793 | - | - | - | 1 |
| **Total Electric - Administration** | | **279,414** | **282,393** | **189,885** | **189,885** | **226,894** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 275,744 | 269,833 | 189,885 | 189,885 | 226,894 | |
| | **Purchased/Contracted Services** | 3,670 | 12,560 | - | - | - | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | | | | | | | |
| | | **279,414** | **282,393** | **189,885** | **189,885** | **226,894** | |
| | | | | | | | |
| **NOTES:** | 1 | **The cost were moved to Information Technology to control cost.** | | | | | |
| | 2 | **Retirees - Health Insurance** | | | | | |
| | 3 | **Previously charged to Medical in Dept. 4740. Per audit schedule** | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Electric - Distribution** | | | | | | | |
| Salaries & Wages | 510-4740-511.11-00 | 1,175,954 | 1,111,469 | 1,094,855 | 1,114,896 | 1,171,331 | |
| Overtime | 510-4740-511.13-00 | 30,158 | 37,583 | 35,000 | 49,019 | 45,000 | 1 |
| Group Insurance | 510-4740-512.21-00 | 145,804 | 142,056 | 165,560 | 165,560 | 170,980 | |
| Medicare | 510-4740-512.23-00 | 17,063 | 15,936 | 14,126 | 14,126 | 15,820 | |
| Defined Benefit | 510-4740-512.24-02 | 441,081 | 541,713 | 70,769 | 70,769 | 62,882 | |
| Unfunded Pension | 510-4740-512.28-50 | - | - | 449,213 | 449,213 | 459,447 | |
| Compensated Absences | 510-4740-512.25-00 | - | (8,866) | - | - | - | |
| Unemployment Insurance | 510-4740-512.26-00 | 4,375 | 4,097 | 4,144 | 4,144 | 4,552 | |
| Worker's Compensation | 510-4740-512.27-00 | 50,883 | 48,600 | 47,553 | 47,553 | 53,563 | |
| Engineering | 510-4740-521.12-02 | 51,567 | - | - | - | 50,000 | 2 |
| Medical | 510-4740-521.12-04 | 143,727 | 61,446 | 1,000 | 1,000 | 1,000 | |
| Other Professional Fees | 510-4740-521.12-09 | - | 8,274 | - | - | - | |
| City Utilities | 510-4740-521.14-00 | 10,067 | 16,090 | 16,000 | 16,000 | 16,200 | |
| Substation Maintenance | 510-4740-522.14-52 | - | 43,512 | 45,000 | 45,000 | 45,000 | 3 |
| Maintenance Equipment | 510-4740-522.22-01 | 2,797 | 1,393 | 2,000 | 2,000 | 2,500 | 4 |
| Maintenance Buildings | 510-4740-522.22-02 | 989 | 779 | 800 | 800 | 800 | |
| Maintenance Vehicles | 510-4740-522.22-04 | 60,422 | 71,532 | 80,000 | 80,000 | 80,000 | |
| Rental of Equipment | 510-4740-522.23-20 | 2,802 | 2,114 | 2,000 | 2,000 | 2,000 | |
| Jefferson Building Rent | 510-4740-522.23-22 | - | 86,628 | 26,929 | 26,929 | 28,527 | |
| Construction Services | 510-4740-522.24-00 | 972,447 | - | 650,000 | 650,000 | 750,000 | 5 |
| Insurance/Adjustments | 510-4740-523.31-00 | - | 15 | - | - | - | |
| General Liability | 510-4740-523.31-01 | - | 129,614 | 173,848 | 173,848 | 190,848 | 16 |
| Telephone | 510-4740-523.32-01 | 14,895 | 24,208 | - | - | - | |
| Cellular Phones & Radios | 510-4740-523.32-03 | 17,797 | 21,558 | 12,000 | 12,000 | 13,500 | 6 |
| Postage & Shipping | 510-4740-523.32-05 | 221 | 257 | 300 | 300 | 310 | 7 |
| Dues & Fees | 510-4740-523.36-00 | - | - | - | - | - | |
| Education & Travel | 510-4740-523.37-00 | 8,972 | 9,095 | 4,100 | 4,100 | 11,900 | 8 |
| Software & Maintenance | 510-4740-523.38-50 | 15,615 | - | - | - | - | |
| Uniform & Towel Services | 510-4740-523.40-00 | 24,071 | 23,654 | 25,000 | 25,000 | 25,000 | |
| Office Supplies | 510-4740-531.11-01 | 975 | 1,427 | 1,000 | 1,000 | 1,500 | |
| Operating Supplies | 510-4740-531.11-02 | 192,002 | 231,293 | 170,000 | 170,000 | 170,000 | |
| Winter Storm | 510-4740-531.11-13 | - | - | - | 26,766 | - | |
| Books & Publications | 510-4740-531.14-00 | 425 | - | - | - | - | |
| Wholesale Electric | 510-4740-531.15-01 | - | 4 | - | - | | |
| Small & Safety Equipment | 510-4740-531.16-00 | 15,243 | 12,414 | 13,000 | 13,000 | 19,500 | 9 |
| Substation Equipment | 510-4740-541.14-52 | - | - | 10,000 | 10,000 | 10,000 | |
| Transformers | 510-4740-541.15-01 | 35,553 | (32,034) | 65,000 | 65,000 | 70,000 | 10 |
| Meters | 510-4740-541.15-02 | 40,608 | 32,034 | 30,000 | 30,000 | 30,000 | |
| Traffic Control | 510-4740-541.15-04 | 7,125 | - | - | - | 30,000 | 11 |
| Capital Improvements | 510-4740-541.16-00 | 39,088 | - | 285,236 | 285,236 | 285,236 | 12 |
| Vehicles | 510-4740-542.22-00 | - | 7,758 | 175,000 | 175,000 | 289,427 | 13 |
| Furniture & Fixtures | 510-4740-542.23-00 | - | - | - | - | - | |
| Computers & Hardware | 510-4740-542.24-00 | 1,300 | 3,852 | - | - | 14,225 | |
| Allocated Direct Cost from Public Utilities Administration | 510-4740-551.13-00 | - | - | - | - | 53,562 | 19 |
| Allocated Direct Cost from Non Departmental | 510-4740-551.14-00 | - | - | 117,800 | 117,800 | 264,646 | |
| Allocated Direct Cost from IT | 510-4740-551.15-00 | - | - | 585,610 | 585,610 | 604,561 | |
| Allocated Direct Cost from Meter Reading | 510-4740-551.17-00 | 434,863 | 366,182 | 556,655 | 556,655 | 623,888 | |
| Allocated Direct Cost from Customer Service | 510-4740-551.19-00 | 522,841 | 695,268 | 560,540 | 560,540 | 574,234 | |
| Allocated Direct Cost from Cashiers | 510-4740-551.20-00 | 212,331 | 82,025 | 5,601 | 5,601 | - | |
| Allocated Direct Cost from Customer Care Admin | 510-4740-551.22-00 | 166,408 | 149,316 | 164,525 | 164,525 | 163,087 | |

# *FY15 Adopted Expenditures by Department*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Allocated Direct Cost from Fleet | 510-4740-551.26-00 | 447,994 | 424,138 | 484,658 | 484,658 | 621,267 | |
| Depreciation | 510-4740-561.10-00 | 1,031,423 | 1,121,629 | - | - | - | |
| Claims & Damages | 510-4740-578.80-00 | 7,097 | 6,844 | 9,500 | 9,500 | 9,500 | |
| Bad Debt Expense | 510-4740-579.90-00 | 442,192 | 458,685 | 450,000 | 450,000 | 400,000 | |
| Inventory Adjustments | 510-4740-579.93-00 | - | 755,817 | - | - | - | |
| Electric City GA | 510-4740-579.94-00 | 422,916 | 417,007 | 282,182 | 282,182 | 380,648 | 14 |
| Electric Lease Interest | 510-4740-582.22-22 | 133,219 | - | - | - | - | |
| Transfer to General Fund | 510-4740-611.10-01 | - | - | - | - | - | |
| | | **7,345,309** | **7,126,416** | **6,886,504** | **6,947,330** | **7,816,441** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 1,865,318 | 1,892,588 | 1,881,220 | 1,915,280 | 1,983,575 | |
| | **Purchased/Contracted Services** | 1,326,388 | 500,169 | 1,038,977 | 1,038,977 | 1,217,585 | |
| | **Supplies** | 208,645 | 245,138 | 184,000 | 210,766 | 191,000 | |
| | **Capital** | 123,674 | 11,610 | 565,236 | 565,236 | 728,888 | |
| | **Debt Service** | 133,219 | - | - | - | - | |
| | **Depreciation** | 1,031,423 | 1,121,629 | - | - | - | |
| | **Indirect/Direct Costs** | 1,784,437 | 1,716,929 | 2,475,389 | 2,475,389 | 2,905,245 | |
| | **Other Costs** | 872,205 | 1,638,353 | 741,682 | 741,682 | 790,148 | |
| | | **7,345,309** | **7,126,416** | **6,886,504** | **6,947,330** | **7,816,441** | |
| **Electric - Wholesale Power Purchase** | | | | | | | |
| | | | | | | | |
| Wholesale Electric (Including SEPA) | 510-4745-531.15-01 | 30,550,990 | 29,844,319 | 35,731,424 | 34,133,456 | 35,631,064 | 15 |
| **Total Electric - Wholesale Power Purchase** | | **30,550,990** | **29,844,319** | **35,731,424** | **34,133,456** | **35,631,064** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | - | - | - | - | | |
| | **Purchased/Contracted Services** | - | - | - | - | - | |
| | **Supplies** | 30,550,990 | 29,844,319 | 35,731,424 | 34,133,456 | 35,631,064 | |
| | **Other Costs** | - | - | - | - | - | |
| | | **30,550,990** | **29,844,319** | **35,731,424** | **34,133,456** | **35,631,064** | |
| | | | | | | | |
| **Electric - Indirect Cost to General Fund** | | | | | | | |
| Allocated Indirect Cost from General Fund | 510-4750-551.29-00 | **1,321,584** | **1,940,228** | **2,152,396** | **2,152,396** | **1,757,444** | 18 |
| | | | | | | | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | 1,321,584 | 1,940,228 | 2,152,396 | 2,152,396 | 1,757,444 | |
| | **Other Costs** | - | - | - | - | - | |
| | | **1,321,584** | **1,940,228** | **2,152,396** | **2,152,396** | **1,757,444** | |
| | | | | | | | |
| | | | | | | | |
| **Electric - Reserves** | | | | | | | |
| Contingent Fund (RESERVES) | 510-4740-579.21-00 | - | - | 316,607 | 255,781 | 233,122 | 17 |
| Salary Contingency (Cost Of Living Adjustment) | 510-4740-579.21-50 | - | - | - | - | 23,099 | 20 |
| | | | | | | | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | - | - | - | - | - | |
| | **Other Costs** | - | - | 316,607 | 255,781 | 256,221 | |
| | | - | - | **316,607** | **255,781** | **256,221** | |
| | | | | | | | |
| **Total Electric Fund** | | **39,678,600** | **38,919,373** | **45,276,816** | **43,678,848** | **45,688,065** | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

# *FY15 Adopted Expenditures by Department*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | 2,141,062 | 2,162,421 | 2,071,105 | 2,105,165 | 2,210,469 | |
| | **Purchased/Contracted Services** | 1,330,058 | 512,729 | 1,038,977 | 1,038,977 | 1,217,585 | |
| | **Supplies** | 30,759,635 | 30,089,457 | 35,915,424 | 34,344,222 | 35,822,064 | |
| | **Capital** | 123,674 | 11,610 | 565,236 | 565,236 | 728,888 | |
| | **Debt Service** | 133,219 | - | - | - | - | |
| | **Depreciation** | 1,031,423 | 1,121,629 | - | - | - | |
| | **Other Financing Uses** | 1,223,550 | 3,417,559 | - | - | - | |
| | **Indirect/Direct Costs** | 3,106,021 | 3,657,157 | 4,627,785 | 4,627,785 | 4,662,689 | |
| | **Other Costs** | (170,042) | (2,053,189) | 1,058,289 | 997,463 | 1,046,369 | |
| | | **39,678,600** | **38,919,373** | **45,276,816** | **43,678,848** | **45,688,065** | |
| | | | | | | | |
| | | | | | | | |
| **NOTES:** | **1** | **Overtime increases due to 2014 budgeted reflections; Increase of $15,000 for 2015/2016** | | | | | |
| | **2** | **Engineering fees for selling East Point's excess whole sale power; Increase of $50,000 for 2015/2016** | | | | | |
| | **3** | **Substation Maintenance increase for yearly battery change out for 2015/2016 $3000 increase** | | | | | |
| | **4** | **Maintenance Equipment-Increase of $500 for repairs** | | | | | |
| | **5** | **Construction Services Increase of $100K due to construction of Wal-Mart, CVS, Homewood Suites, Redwine Apts., New Fed EX Building, Dicks Warehouse Expansion, New Warehouse - N. Commerce Dr.** | | | | | |
| | **6** | **Cell phones/radios; $1,500 Increase due to Radio One's increase on services** | | | | | |
| | **7** | **3% Increase due postage increase** | | | | | |
| | **8** | **Continuing Education** | | | | | |
| | **9** | **Small & Safety Equipment Increase by $1000 due to replacement of new chainsaws (4), replacement of safety shoes for employees, almost 11/2 years old for Line Clearance Crews.** | | | | | |
| | **10** | **Due to rising cost of all metals** | | | | | |
| | **11** | **For placement of traffic signals heads** | | | | | |
| | **12** | **Capital Improvements; Cost covers any overages of projects** | | | | | |
| | **13** | **(2) new derrick trucks; (4) bucket trucks and (1) 4x4 pickup truck** | | | | | |
| | **14** | **Electric CitiesService for Engineering, Training, safety, pole attachments, joint purchasing; include $90K for Economc Development** | | | | | |
| | **15** | **Projections from MEAG of 2015/2016 Wholesale Power Cost** | | | | | |
| | **16** | **Total cost $954,240 - split cost with GF-W&S-Storm Water-Solid Waste & Electric** | | | | | |
| | **17** | **Reserves to cover any variances (RESTRICTED USE)** | | | | | |
| | **18** | **Indirect Cost Allocation to General Fund** | | | | | |
| | **19** | **Allocation for Public Utilities Administration** | | | | | |
| | **19** | **2% Cost of Living Adjustment** | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Storm Water** | | | | | | | |
| | | | | | | | |
| Allocated Indirect Cost from General Fund | 520-4311-551.29-00 | 6,018 | 81,517 | 112,538 | 112,538 | 88,840 | 10 |
| | | | | | | | |
| Salaries & Wages | 520-4570-511.11-00 | 166,677 | 188,400 | 106,800 | 106,800 | 140,400 | |
| Group Insurance | 520-4570-512.21-00 | 8,626 | 15,552 | 548 | 548 | 14,113 | |
| Medicare | 520-4570-512.23-00 | 2,296 | 2,498 | 9,735 | 9,735 | 1,746 | |
| Defined Benefit | 520-4570-512.24-02 | 61,190 | 90,435 | 1,440 | 1,440 | 8,424 | |
| Unfunded Pension | 520-4570-512.28-50 | - | - | 9,855 | 9,855 | 55,851 | 1 |
| Compensated Absences | 520-4570-512.25-00 | 11,606 | 3,155 | - | - | - | |
| Unemployment Insurance | 520-4570-512.26-00 | 725 | 806 | 292 | 292 | 647 | |
| Worker's Compensation | 520-4570-512.27-00 | 8,830 | 9,833 | 7,196 | 7,196 | 7,890 | |
| Other Professional Fees | 520-4570-521.12-09 | 47,783 | 10,425 | 10,000 | 10,000 | 10,000 | 7 |
| Jefferson Building Rent | 520-4570-522.23-22 | - | 86,628 | 29,137 | 29,137 | 30,866 | 6 |
| General Liability | 520-4570-523.31-01 | - | 129,281 | 173,848 | 173,848 | 190,848 | 3 |
| Telephone | 520-4570-523.32-01 | 2,291 | 3,589 | - | - | - | 2 |
| Cellular Phones & Radios | 520-4570-523.32-03 | 2,702 | 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 | - | - | - | 500 | |
| Travel (Local) | 520-4570-523.35-00 | 1,565 | 12 | 50 | 50 | 150 | |
| Dues & Fees | 520-4570-523.36-00 | 296 | 749 | 500 | 500 | 1,500 | |
| Education & Travel | 520-4570-523.37-00 | 1,966 | 4,844 | 1,500 | 1,500 | 3,500 | |
| Software & Maintenance | 520-4570-523.38-50 | - | 2,745 | 3,000 | 3,000 | 3,000 | |
| Uniform & Towel Services | 520-4570-523.40-00 | 183 | 1,201 | 600 | 600 | 1,200 | |
| Office Supplies | 520-4570-531.11-01 | - | 346 | 1,500 | 1,500 | 1,500 | |
| Operating Supplies | 520-4570-531.11-02 | - | 137,399 | 150,000 | 150,000 | 150,000 | 4 |
| Capital Improvements | 520-4570-541.16-00 | - | - | 399,659 | 26,659 | 492,114 | 8 |
| Claims & Damages | 520-4570-578.80-00 | - | - | 3,000 | 3,000 | 3,000 | |
| Interest Lease Expense | 520-4570-582.22-50 | - | - | 59,338 | 59,338 | 6,331 | 5 |
| Principal Lease | 520-4570-582.22-51 | - | - | 9,273 | 9,273 | 62,281 | 5 |
| Allocated Direct Cost from Public Utilities Administration | 520-4570-551.13-00 | - | - | - | - | 1,164 | 12 |
| Allocated Direct Cost from Non Departmental | 520-4570-551.14-00 | - | - | 15,500 | 15,500 | 5,753 | |
| Allocated Direct Cost from IT | 520-4570-551.15-00 | - | - | 51,671 | 51,671 | 37,785 | |
| Allocated Direct Cost from Meter Reading | 520-4570-551.17-00 | 48,100 | 37,297 | 61,851 | 61,851 | 13,563 | |
| Allocated Direct Cost from Customer Service | 520-4570-551.19-00 | 58,043 | 71,295 | 62,282 | 62,282 | 12,483 | |
| Allocated Direct Cost from Cashiers | 520-4570-551.20-00 | 23,573 | 8,355 | 622 | 622 | - | |
| Allocated Direct Cost from Customer Care Admin | 520-4570-551.22-00 | 18,460 | 15,209 | 18,281 | 18,281 | 3,546 | |
| Allocated Direct Cost from Fleet | 520-4570-551.26-00 | 58,947 | 42,263 | 63,771 | 63,771 | 14,792 | |
| Allocated Direct Cost to Public Works | 520-4570-551.27-00 | (566,188) | 8,972 | - | - | - | |
| Accrued Contingency Claims | 520-4570-552.10-00 | 467,000 | - | - | - | - | |
| **Storm Water** | | **431,388** | **960,429** | **1,365,787** | **992,787** | **1,365,787** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 259,950 | 310,679 | 135,866 | 135,866 | 229,071 | |
| | **Purchased/Contracted Services** | 57,485 | 247,097 | 220,635 | 220,635 | 243,564 | |
| | **Supplies** | - | 137,745 | 151,500 | 151,500 | 151,500 | |
| | **Capital** | - | - | 399,659 | 26,659 | 492,114 | |
| | **Debt Service** | - | - | 68,611 | 68,611 | 68,612 | |
| | **Indirect/Direct Costs** | 113,953 | 264,908 | 386,516 | 386,516 | 177,926 | |
| | **Other Costs** | - | - | 3,000 | 3,000 | 3,000 | |
| | | **431,388** | **960,429** | **1,365,787** | **992,787** | **1,365,787** | |
| | | | | | | | |

# *FY15 Adopted Expenditures by Department*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Storm Water - Admin Allocation** | | | | | | | |
| | | | | | | | |
| Franchise Fee - Storm Water | **520-1585-571.10-04** | 34,998 | - | - | - | - | |
| CAFR Adjustments | **520-1585-579.94-02** | - | 4 | - | - | - | |
| Transfer - Water & Sewer Fund | **520-1585-611.11-51** | - | 801,000 | - | - | - | |
| | | | 801,004 | | | | |
| | | | | | | | |
| | **Other Financing Uses** | - | 801,000 | - | - | - | |
| | **Other Costs** | 34,998 | 4 | - | - | - | |
| | | **34,998** | **801,004** | - | - | - | |
| **Storm Water - 2006 Bond** | | | | | | | |
| | | | | | | | |
| 2006A Bonds | **520-8006-584.43-00** | - | - | 292,605 | 292,605 | 296,370 | 11 |
| Interest Expense | **520-8006-582.21-00** | - | - | 508,395 | 508,395 | 504,630 | 11 |
| | | | | | | | |
| | **Debt Service** | - | - | 801,000 | 801,000 | 801,000 | |
| | **Other Costs** | - | - | - | - | - | |
| | | - | - | **801,000** | **801,000** | **801,000** | |
| | | | | | | | |
| Contingent Fund (RESERVES) | **520-4570-579.21-00** | - | - | 109,525 | 109,525 | 106,717 | 9 |
| Salary Contingency (Cost Of Living Adjustment) | **520-4570-579.21-50** | - | - | - | - | 2,808 | 13 |
| | | | | | | | |
| | **Other Costs** | - | - | 109,525 | 109,525 | 109,525 | |
| | | - | - | **109,525** | **109,525** | **109,525** | |
| **Total Storm water Fund** | | **466,386** | **1,761,433** | **2,276,312** | **1,903,312** | **2,276,312** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 259,950 | 310,679 | 135,866 | 135,866 | 229,071 | |
| | **Purchased/Contracted Services** | 57,485 | 247,097 | 220,635 | 220,635 | 243,564 | |
| | **Supplies** | - | 137,745 | 151,500 | 151,500 | 151,500 | |
| | **Capital** | - | - | 399,659 | 26,659 | 492,114 | |
| | **Debt Service** | - | - | 869,611 | 869,611 | 869,612 | |
| | **Other Financing Uses** | - | 801,000 | - | - | - | |
| | **Indirect/Direct Costs** | 113,953 | 264,908 | 386,516 | 386,516 | 177,926 | |
| | **Other Costs** | 34,998 | 4 | 112,525 | 112,525 | 112,525 | |
| | | **466,386** | **1,761,433** | **2,276,312** | **1,903,312** | **2,276,312** | |
| | | | | | | | |
| **NOTES:** | | | | | | | |
| | 1 | **Unfunded Pension Liability** | | | | | |
| | 2 | **The cost were moved to Information Technology to control cost.** | | | | | |
| | 3 | **Total cost $954,240 - split cost with GF-W&S-Storm Water-Solid Waste & Electric** | | | | | |
| | 4 | **MS4 compliance** | | | | | |
| | 5 | **2 Street sweeper trucks - lease payment** | | | | | |
| | 6 | **Share of building rental cost base on new allocation schedule** | | | | | |
| | 7 | **Design cost for one or two projects from Master Plan** | | | | | |
| | 8 | **Per Council - the purchase of (2) Leaf Trucks and repair cost to place (1) City-owned Leaf Truck in service.** | | | | | |
| | 9 | **Reserves to cover additional staffing (2 Drivers & 2 Collectors) needed for the re-estblishment of the Leaf Service Program (Estimated $74K) (RESTRICTED USE)** | | | | | |
| | 10 | **ICP allocation to General Fund** | | | | | |
| | 11 | **Debt Service calculations - Per Finance (40% of projected revenues)** | | | | | |
| | 12 | **Allocation for Public Utilities Administration** | | | | | |
| | 13 | **2% Cost of Living Adjustment** | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Solid Waste** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 540-4520-511.11-00 | 978,180 | 943,157 | 896,769 | 896,769 | 856,085 | |
| Overtime | 540-4520-511.13-00 | 11,606 | 21,336 | 12,000 | 12,000 | 22,000 | |
| Group Insurance | 540-4520-512.21-00 | 141,613 | 152,388 | 169,466 | 169,466 | 138,009 | |
| Medicare | 540-4520-512.23-00 | 13,749 | 13,322 | 12,036 | 12,036 | 11,622 | |
| Defined Benefit | 540-4520-512.24-02 | 368,331 | 451,778 | 49,169 | 49,169 | 49,452 | |
| OPEB Liability | 540-4520-512.24-04 | - | - | - | - | 53,996 | 9 |
| Unfunded Pension | 540-4520-512.28-50 | - | - | 376,280 | 376,280 | 327,864 | 1 |
| Compensated Absences | 540-4520-512.25-00 | 4,947 | 1,881 | - | - | - | |
| Unemployment Insurance | 540-4520-512.26-00 | 4,320 | 4,147 | 4,058 | 4,058 | 3,929 | |
| Worker's Compensation | 540-4520-512.27-00 | 97,386 | 90,279 | 92,070 | 92,070 | 88,816 | |
| Retirees Health Insurance | 540-4520-512.28-00 | - | - | 64,886 | 64,886 | 59,180 | 8 |
| Medical | 540-4520-521.12-04 | 76,422 | 32,642 | 500 | 500 | 493 | |
| Other Professional Fees | 540-4520-521.12-09 | 142,148 | - | - | - | - | |
| K.E.P.B (Keep East Point Beautiful) | 540-4520-521.12-25 | 34,931 | 65,000 | - | - | - | |
| City Utilities | 540-4520-521.14-00 | 3,971 | 5,223 | 5,295 | 5,295 | 5,295 | |
| Recycling Services | 540-4520-522.21-01 | - | 168,742 | 360,000 | 360,000 | 300,000 | 4 |
| Sanitary Landfill Disposal | 540-4520-522.21-10 | 1,125,482 | 974,816 | 410,000 | 410,000 | 850,000 | 4 |
| Animal Control | 540-4520-522.21-12 | - | 273,677 | - | - | - | |
| Maintenance Equipment | 540-4520-522.22-01 | - | 821 | 49,000 | 49,000 | 49,000 | |
| Maintenance Buildings | 540-4520-522.22-02 | 1,686 | 3,688 | 2,000 | 2,000 | 5,000 | |
| Maintenance Vehicles | 540-4520-522.22-04 | 84,885 | 68,456 | 150,000 | 150,000 | 75,000 | |
| Rental of Equipment | 540-4520-522.23-20 | - | - | - | - | - | |
| Jefferson Building Rent | 540-4520-522.23-22 | - | 86,628 | - | - | - | |
| General Liability | 540-4520-523.31-01 | - | 129,072 | 173,848 | 173,848 | 190,848 | 3 |
| Telephone | 540-4520-523.32-01 | 5,729 | 8,973 | - | - | - | 2 |
| Cellular Phones & Radios | 540-4520-523.32-03 | 2,873 | 3,614 | - | - | - | 2 |
| Postage & Shipping | 540-4520-523.32-05 | - | 429 | - | - | 500 | |
| Printing & Binding | 540-4520-523.34-00 | - | - | - | - | 2,000 | |
| Education & Travel | 540-4520-523.37-00 | 112 | - | - | - | - | |
| Uniform & Towel Services | 540-4520-523.40-00 | 25,003 | 24,116 | 25,000 | 25,000 | 25,000 | |
| Office Supplies | 540-4520-531.11-01 | 429 | 3,801 | 300 | 300 | 300 | |
| Operating Supplies | 540-4520-531.11-02 | 11,479 | 18,153 | 17,000 | 17,000 | 20,000 | |
| Gas (Natural & Propane) | 540-4520-531.12-20 | 3,628 | 4,271 | 4,000 | 4,000 | 4,300 | |
| Small & Safety Equipment | 540-4520-531.16-00 | 3,168 | 810 | 1,000 | 1,000 | 1,000 | |
| Capital Improvements | 540-4520-541.16-00 | - | - | 162,807 | 162,807 | 156,267 | |
| Vehicles | 540-4520-542.22-00 | - | - | 283,493 | 283,493 | - | |
| Allocated Direct Cost from Public Utilities Administration | 540-4520-551.13-00 | - | - | - | - | 5,822 | 10 |
| Allocated Direct Cost from Non Departmental | 540-4520-551.14-00 | - | - | 15,500 | 15,500 | 28,766 | |
| Allocated Direct Cost from IT | 540-4520-551.15-00 | - | - | 51,671 | 51,671 | 37,785 | |
| Allocated Direct Cost from Meter Reading | 540-4520-551.17-00 | 47,831 | 40,687 | 61,581 | 61,581 | 67,814 | |
| Allocated Direct Cost from Customer Service | 540-4520-551.19-00 | 58,043 | 77,252 | 62,282 | 62,282 | 62,417 | |
| Allocated Direct Cost from Cashiers | 540-4520-551.20-00 | 23,573 | 9,114 | 622 | 622 | - | |
| Allocated Direct Cost from Customer Care Admin | 540-4520-551.22-00 | 18,460 | 16,591 | 18,281 | 18,281 | 17,727 | |
| Allocated Direct Cost from Fleet | 540-4520-551.26-00 | 59,217 | 55,807 | 63,771 | 63,771 | 73,960 | |
| Depreciation | 540-4520-561.10-00 | 558,963 | 39,155 | - | - | - | |
| Claims & Damages | 540-4520-578.80-00 | 5,129 | - | 5,000 | 5,000 | 3,000 | |
| Salary Contingency (Cost Of Living Adjustment) | 540-4520-579.21-50 | - | - | - | - | 16,638 | 7 |
| Interest Exp./Capital Leases | 540-4520-579.22-00 | 65,396 | 61,351 | - | - | - | |
| Principal Lease | 540-4520-579.23-00 | - | 1,574 | - | - | - | |

# *FY15 Adopted Expenditures by Department*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Bad Debt Expense | **540-4520-579.90-00** | 93,629 | 110,976 | - | - | - | |
| Inventory Adjustments | **540-4520-579.93-01** | - | 4,795 | - | - | - | |
| Interest Lease Expense | **540-4520-582.22-50** | - | - | 273,460 | 273,460 | 282,791 | 5 |
| Principal Lease | **540-4520-582.22-51** | - | - | 37,184 | 37,184 | 27,853 | 5 |
| **Total Solid Waste** | | **4,072,319** | **3,968,522** | **3,910,329** | **3,910,329** | **3,920,528** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 1,620,132 | 1,678,288 | 1,676,734 | 1,676,734 | 1,610,953 | |
| | **Purchased/Contracted Services** | 1,503,242 | 1,845,897 | 1,175,643 | 1,175,643 | 1,503,136 | |
| | **Supplies** | 18,704 | 27,035 | 22,300 | 22,300 | 25,600 | |
| | **Capital** | - | - | 446,300 | 446,300 | 156,267 | |
| | **Debt Service** | - | - | 310,644 | 310,644 | 310,644 | |
| | **Depreciation** | 558,963 | 39,155 | - | - | - | |
| | **Indirect/Direct Costs** | 207,124 | 199,451 | 273,708 | 273,708 | 294,291 | |
| | **Other Costs** | 164,154 | 178,696 | 5,000 | 5,000 | 19,638 | |
| | | **4,072,319** | **3,968,522** | **3,910,329** | **3,910,329** | **3,920,528** | |
| **Solid Waste - Admin Allocation** | | | | | | | |
| | | | | | | | |
| Franchise Fee - Solid Waste | **540-1585-571.10-03** | 86,712 | - | - | - | - | |
| CAFR Adjustments | **540-1585-579.94-02** | (24,877) | 168,738 | - | - | - | |
| Allocated Indirect Cost from General Fund | **540-4550-551.29-00** | 195,880 | 274,283 | 275,171 | 275,171 | 264,972 | 6 |
| **Solid Waste - Admin Allocation** | | **257,715** | **443,021** | **275,171** | **275,171** | **264,972** | |
| | | | | | | | |
| | | | | | | | |
| | **Indirect/Direct Costs** | 195,880 | 274,283 | 275,171 | 275,171 | 264,972 | |
| | **Other Costs** | 61,835 | 168,738 | - | - | - | |
| | | **257,715** | **443,021** | **275,171** | **275,171** | **264,972** | |
| | | | | | | | |
| | | | | | | | |
| **Total Solid Waste Fund** | | **4,330,034** | **4,411,543** | **4,185,500** | **4,185,500** | **4,185,500** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 1,620,132 | 1,678,288 | 1,676,734 | 1,676,734 | 1,610,953 | |
| | **Purchased/Contracted Services** | 1,503,242 | 1,845,897 | 1,175,643 | 1,175,643 | 1,503,136 | |
| | **Supplies** | 18,704 | 27,035 | 22,300 | 22,300 | 25,600 | |
| | **Capital** | - | - | 446,300 | 446,300 | 156,267 | |
| | **Debt Service** | - | - | 310,644 | 310,644 | 310,644 | |
| | **Depreciation** | 558,963 | 39,155 | - | - | - | |
| | **Indirect/Direct Costs** | 403,004 | 473,734 | 548,879 | 548,879 | 559,263 | |
| | **Other Costs** | 225,989 | 347,434 | 5,000 | 5,000 | 19,638 | |
| | | **4,330,034** | **4,411,543** | **4,185,500** | **4,185,500** | **4,185,500** | |
| | | | | | | | |
| | | | | | | | |

| NOTES: | | |
|---|---|---|
| | 1 | **Unfunded Pension Liability** |
| | 2 | **The cost were moved to Information Technology to control cost.** |
| | 3 | **Total cost $954,240 - split cost with GF-W&S-Storm Water-Solid Waste & Electric** |
| | 4 | **Recycling Service separated from Landfill cost** |
| | 5 | **Cost of Capital Lease / Purchase agreements** |
| | 6 | **Adjustment to ICP allocation to General Fund** |
| | 7 | **Cost of Living Adjustment (COLA) - 2%** |
| | 8 | **Retirees - Health Insurance** |
| | 9 | **Previously charged to Medical. Per audit schedule** |
| | 10 | **Allocation for Public Utilities Administration** |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Enterprise - Non Departmental** | | | | | | | |
| | | | | | | | |
| MasterCard/Visa Fees - Click to Gov | **599-1599-579.50-01** | 495,881 | 323,871 | 285,000 | 285,000 | - | |
| American Express - Utilities | **599-1599-579.60-01** | 16,473 | 31,832 | 25,000 | 25,000 | - | |
| Salary Contingency (Cost Of Living Adjustment) | **599-1599-579.21-50** | - | - | - | - | 28,048 | 2 |
| Allocated Direct Cost to Water & Sewer | **599-1599-551.23-00** | - | - | (99,200) | (99,200) | (276,152) | |
| Allocated Direct Cost to Electric | **599-1599-551.24-00** | - | - | (117,800) | (117,800) | (264,646) | |
| Allocated Direct Cost to Solid Waste | **599-1599-551.25-00** | - | - | (15,500) | (15,500) | (28,766) | |
| Allocated Indirect Cost from General Fund | **599-1599-551.29-00** | - | - | (62,000) | (62,000) | - | |
| Allocated Direct Cost to Storm Water | **599-1599-551.30-00** | - | - | (15,500) | (15,500) | (5,753) | |
| Unfunded Pension | **599-1599-512.28-50** | - | - | - | - | 547,269 | 1 |
| 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** | - | - | **0** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | - | - | - | - | 547,269 | |
| | **Purchased/Contracted Services** | - | - | - | - | - | |
| | **Supplies** | - | - | - | - | - | |
| | **Capital** | - | - | - | - | - | |
| | **Debt Service** | - | - | - | - | - | |
| | **Depreciation** | - | - | - | - | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | - | - | (310,000) | (310,000) | (575,317) | |
| | **Other Costs** | 512,354 | 355,703 | 310,000 | 310,000 | 28,048 | |
| | | **512,354** | **355,703** | - | - | **0** | |
| | | | | | | | |
| **NOTES:** | 1 | **Unfunded Pension Liability - Customer Care portion** | | | | | |
| | 2 | **2% Cost of Living Adjustment** | | | | | |
| | | | | | | | |
| | | | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Customer Care - Customer Care Admin** | | | | | | | |
| Salaries & Wages | 599-4705-511.11-00 | 96,076 | 75,607 | 100,396 | 100,396 | 102,083 | |
| Overtime | 599-4705-511.13-00 | 411 | - | - | - | - | |
| Group Insurance | 599-4705-512.21-00 | 14,968 | 15,948 | 11,491 | 11,491 | 9,538 | |
| Medicare | 599-4705-512.23-00 | 1,242 | 952 | 1,401 | 1,401 | 1,425 | |
| Defined Contribution (ICMA) | 599-4705-512.24-01 | - | 3,345 | 3,997 | 3,997 | - | |
| Defined Benefit | 599-4705-512.24-02 | 15,277 | 14,114 | 2,026 | 2,026 | 6,125 | |
| Unfunded Pension | 599-4705-512.28-50 | - | - | 12,285 | 12,285 | - | 1 |
| Compensated Absences | 599-4705-512.25-00 | 1,277 | 314 | - | - | - | |
| Unemployment Insurance | 599-4705-512.26-00 | 435 | 305 | 465 | 465 | 480 | |
| Worker's Compensation | 599-4705-512.27-00 | 3,727 | 2,261 | 3,854 | 3,854 | 3,939 | |
| Medical | 599-4705-521.12-04 | 91 | - | 100 | 100 | 100 | |
| Other Professional Fees | 599-4705-521.12-09 | 16,575 | 1,840 | 2,500 | 2,500 | 17,246 | 4 |
| City Utilities | 599-4705-521.14-00 | 18,949 | 22,026 | 20,000 | 20,000 | 23,000 | |
| Repair & Maintenance | 599-4705-522.22-00 | 3,000 | - | 1,000 | 1,000 | 29,000 | 5 |
| Maintenance Equipment | 599-4705-522.22-01 | 4,145 | - | - | - | - | |
| Maintenance Buildings | 599-4705-522.22-02 | - | 2,763 | 3,000 | 3,000 | 30,000 | 6 |
| Telephone | 599-4705-523.32-01 | 3,001 | 7,178 | - | - | - | 2 |
| Cellular Phones & Radios | 599-4705-523.32-03 | 762 | 787 | - | - | - | 2 |
| Travel (Local) | 599-4705-523.35-00 | 27 | - | 50 | 50 | 150 | 7 |
| Dues & Fees | 599-4705-523.36-00 | 133 | 273 | 300 | 300 | 649 | 8 |
| Education & Travel | 599-4705-523.37-00 | 3,478 | 363 | 2,500 | 2,500 | 2,431 | 8 |
| Software & Maintenance | 599-4705-523.38-50 | - | - | 20,000 | 20,000 | - | |
| Office Supplies | 599-4705-531.11-01 | 2,419 | 1,753 | 1,800 | 1,800 | 1,800 | |
| Operating Supplies | 599-4705-531.11-02 | 312 | 282 | 300 | 300 | 300 | |
| HVAC & Electricity | 599-4705-531.12-15 | - | - | - | - | - | |
| Gas (Natural & Propane) | 599-4705-531.12-20 | 583 | 1,436 | 1,500 | 1,500 | 1,500 | |
| Books & Publications | 599-4705-531.14-00 | 192 | - | - | - | 200 | |
| Roof | 599-4705-541.20-01 | - | - | 50,000 | 50,000 | - | |
| Computers & Hardware | 599-4705-542.24-00 | 12,303 | 1,928 | - | - | - | 2 |
| Interest Exp./Capital Leases | 599-4705-579.22-00 | 69,416 | 67,281 | - | - | - | |
| Principal Lease | 599-4705-579.23-00 | 61,376 | 61,376 | - | - | - | |
| Interest Lease Expense | 599-4705-582.22-50 | - | - | 61,403 | 61,403 | 57,306 | 3 |
| Principal Lease | 599-4705-582.22-51 | - | - | 65,242 | 65,242 | 67,265 | 3 |
| Allocated Direct Cost to Water & Sewer | 599-4705-551.23-00 | (164,709) | (201,149) | (164,525) | (164,525) | (170,178) | |
| Allocated Direct Cost to Electric | 599-4705-551.24-00 | (164,721) | (201,149) | (164,525) | (164,525) | (163,087) | |
| Allocated Direct Cost to Solid Waste | 599-4705-551.25-00 | (18,271) | (22,350) | (18,281) | (18,281) | (17,727) | |
| Allocated Direct Cost to Storm Water | 599-4705-551.30-00 | (18,272) | (22,350) | (18,279) | (18,279) | (3,545) | |
| **Customer Care - Customer Care Admin** | | **(35,798)** | **(164,866)** | - | - | - | |
| | **Personal Services** | 133,413 | 112,846 | 135,915 | 135,915 | 123,590 | |
| | **Purchased/Contracted Services** | 50,161 | 35,230 | 49,450 | 49,450 | 102,576 | |
| | **Supplies** | 3,506 | 3,471 | 3,600 | 3,600 | 3,800 | |
| | **Capital** | 12,303 | 1,928 | 50,000 | 50,000 | - | |
| | **Debt Service** | - | - | 126,645 | 126,645 | 124,571 | |
| | **Indirect/Direct Costs** | (365,973) | (446,998) | (365,610) | (365,610) | (354,537) | |
| | **Other Costs** | 130,792 | 128,657 | - | - | - | |
| | | **(35,798)** | **(164,866)** | - | - | - | |

# *FY15 Adopted Expenditures by Department*

| | | |
|---|---|---|
| NOTES: | 1 | Unfunded Pension Liability - moved to Dept. 1599 (Page 58) |
| | 2 | The cost were moved to Information Technology to control cost. |
| | 3 | Cost of Capital Lease / Purchase agreements (Wachovia Bldg.) |
| | 4 | Pest Control; Comcast Cable; Security system; Sungard development fee |
| | 5 | Heat pump unit replacement |
| | 6 | Internal routine repairs & maint of building (ADA Doors, security doors, bulletproof glass, cameras) |
| | 7 | Travel to visit customer with disputes |
| | 8 | Continuing Education |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Customer Care - Customer Services** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 599-4710-511.11-00 | 550,771 | 632,086 | 593,493 | 593,493 | 839,588 | |
| Overtime | 599-4710-511.13-00 | 1,990 | 598 | - | - | - | |
| Group Insurance | 599-4710-512.21-00 | 71,006 | 90,243 | 97,366 | 97,366 | 103,620 | |
| Medicare | 599-4710-512.23-00 | 7,757 | 9,932 | 10,152 | 10,152 | 17,107 | |
| Defined Benefit | 599-4710-512.24-02 | 208,491 | 281,040 | 40,452 | 40,452 | 43,155 | |
| Unfunded Pension | 599-4710-512.28-50 | - | - | 283,103 | 283,103 | - | 1 |
| Compensated Absences | 599-4710-512.25-00 | 14,448 | 6,617 | - | - | - | |
| Unemployment Insurance | 599-4710-512.26-00 | 2,399 | 2,676 | 3,218 | 3,218 | 3,946 | |
| Worker's Compensation | 599-4710-512.27-00 | 2,228 | 1,964 | 2,318 | 2,318 | 2,842 | |
| Medical | 599-4710-521.12-04 | 1,547 | 371 | 500 | 500 | 500 | |
| Other Professional Fees | 599-4710-521.12-09 | 23,326 | 5,910 | 5,000 | 5,000 | 24,310 | 2 |
| Technical Services | 599-4710-521.13-00 | 5,460 | - | - | - | - | |
| Telephone | 599-4710-523.32-01 | 14,104 | 23,328 | - | - | - | |
| Cellular Phones & Radios | 599-4710-523.32-03 | 2,036 | 2,122 | - | - | - | |
| Postage & Shipping | 599-4710-523.32-05 | 125,472 | 152,857 | 170,000 | 170,000 | 170,000 | |
| Advertising | 599-4710-523.33-00 | - | - | - | - | 1,000 | 7 |
| Printing & Binding | 599-4710-523.34-00 | - | - | - | - | 3,000 | 7 |
| Dues & Fees | 599-4710-523.36-00 | 300 | 150 | 150 | 150 | 575 | 3 |
| Education & Travel | 599-4710-523.37-00 | 5,429 | 3,997 | 4,000 | 4,000 | 5,150 | 3 |
| Software & Maintenance | 599-4710-523.38-50 | - | 12,910 | 12,000 | 12,000 | 5,000 | |
| Office Supplies | 599-4710-531.11-01 | 6,439 | 4,442 | 4,500 | 4,500 | 5,000 | |
| Operating Supplies | 599-4710-531.11-02 | - | 8,649 | 8,000 | 8,000 | 10,042 | 4 |
| Certificates & Awards | 599-4710-531.11-03 | 235 | 100 | - | - | - | |
| Uniforms | 599-4710-531.11-40 | 144 | 221 | - | - | 4,500 | 5 |
| Equipment | 599-4710-542.20-00 | - | - | 2,393 | 2,393 | - | |
| Allocated Direct Cost to Water & Sewer | 599-4710-551.23-00 | (503,373) | (643,435) | (560,540) | (560,540) | (599,201) | |
| Allocated Direct Cost to Electric | 599-4710-551.24-00 | (503,373) | (643,435) | (560,540) | (560,540) | (574,234) | |
| Allocated Direct Cost to Solid Waste | 599-4710-551.25-00 | (55,882) | (71,493) | (62,282) | (62,282) | (62,417) | |
| Allocated Direct Cost to Storm Water | 599-4710-551.30-00 | (55,881) | (71,492) | (62,283) | (62,283) | (12,483) | |
| Claims & Damages | 599-4710-578.80-00 | - | 18,000 | 9,000 | 9,000 | 9,000 | |
| **Total Customer Care - Customer Services** | | **(74,927)** | **(171,642)** | **(0)** | **(0)** | - | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 859,090 | 1,025,156 | 1,030,102 | 1,030,102 | 1,010,258 | |
| | **Purchased/Contracted Services** | 177,674 | 201,645 | 191,650 | 191,650 | 209,535 | |
| | **Supplies** | 6,818 | 13,412 | 12,500 | 12,500 | 19,542 | |
| | **Capital** | - | - | 2,393 | 2,393 | - | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | (1,118,509) | (1,429,855) | (1,245,645) | (1,245,645) | (1,248,335) | |
| | **Other Costs** | - | 18,000 | 9,000 | 9,000 | 9,000 | |
| | | **(74,927)** | **(171,642)** | **(0)** | **(0)** | - | |

**NOTES:**

1. **Unfunded Pension Liability - moved to Dept. 1599 (Page 58)**
2. **IVR System; Drive-Thru equipment maintenance; Safe Maintenance; Credit Profile Maintenance; Lockbox**
3. **Continuing Education**
4. **Signature pads (10); Check printer; Keys & lock replacement; Blinds for drive-thru**
5. **Standard uniforms for existing staff**
6. **Soliciting bids**
7. **Welcome package for new residents**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Customer Care - Meter Reading** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 599-4715-511.11-00 | 404,095 | 376,391 | 533,394 | 533,394 | 652,587 | |
| Overtime | 599-4715-511.13-00 | - | 107 | 200 | 200 | 5,051 | 2 |
| Group Insurance | 599-4715-512.21-00 | 67,844 | 58,784 | 74,362 | 74,362 | 103,576 | |
| Medicare | 599-4715-512.23-00 | 5,531 | 5,244 | 8,374 | 8,374 | 9,025 | |
| Defined Benefit | 599-4715-512.24-02 | 153,355 | 179,789 | 36,366 | 36,366 | 33,264 | |
| Unfunded Pension | 599-4715-512.28-50 | - | - | 263,789 | 263,789 | - | 1 |
| Compensated Absences | 599-4715-512.25-00 | 7,958 | 2,543 | - | - | - | |
| Unemployment Insurance | 599-4715-512.26-00 | 1,682 | 1,515 | 2,605 | 2,605 | 2,956 | |
| Worker's Compensation | 599-4715-512.27-00 | 16,402 | 15,462 | 27,381 | 27,381 | 29,236 | |
| Medical | 599-4715-521.12-04 | 786 | 471 | - | - | 500 | |
| Other Professional Fees | 599-4715-521.12-09 | - | - | 1,000 | 1,000 | 2,000 | 3 |
| Technical Services | 599-4715-521.13-00 | 9,017 | 7,411 | 12,000 | 12,000 | - | |
| Maintenance Equipment | 599-4715-522.22-01 | - | 333 | 500 | 500 | 4,000 | 5 |
| Maintenance Buildings | 599-4715-522.22-02 | 49,213 | 29 | 1,000 | 1,000 | 10,000 | 6 |
| Maintenance Vehicles | 599-4715-522.22-04 | 3,313 | 62 | 15,000 | 15,000 | 10,000 | |
| Rental of Equipment & Vehicle | 599-4715-523.23-20 | - | - | 1,500 | 1,500 | - | |
| Telephone | 599-4715-523.32-01 | 6,874 | 10,767 | - | - | - | |
| Cellular Phones & Radios | 599-4715-523.32-03 | 3,513 | 5,319 | 2,000 | 2,000 | 2,000 | |
| Postage & Shipping | 599-4715-523.32-05 | 29 | 165 | - | - | 1,500 | 12 |
| Dues & Fees | 599-4715-523.36-00 | 150 | - | 500 | 500 | 648 | 8 |
| Education & Travel | 599-4715-523.37-00 | 154 | 304 | 1,000 | 1,000 | 39,898 | 8 |
| Software & Maintenance | 599-4715-523.38-50 | 3,074 | - | 2,000 | 2,000 | 2,000 | 9 |
| Uniform & Towel Services | 599-4715-523.40-00 | 11,102 | 9,623 | 16,000 | 16,000 | 12,000 | |
| Office Supplies | 599-4715-531.11-01 | 1,282 | 867 | 1,500 | 1,500 | 1,200 | |
| Operating Supplies | 599-4715-531.11-02 | 15,053 | 18,603 | 32,000 | 32,000 | 186,038 | 10 |
| 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 | 3,863 | 6,471 | 10,000 | 10,000 | 2,000 | |
| Meters | 599-4715-541.15-02 | | - | 127,500 | 127,500 | 200,000 | 11 |
| Equipment | 599-4715-542.20-00 | - | - | 29,864 | 29,864 | 28,800 | 4 |
| 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 | (429,481) | (366,182) | (556,655) | (556,655) | (651,014) | |
| Allocated Direct Cost to Electric | 599-4715-551.24-00 | (429,481) | (366,182) | (556,655) | (556,655) | (623,888) | |
| Allocated Direct Cost to Solid Waste | 599-4715-551.25-00 | (47,505) | (40,687) | (61,851) | (61,851) | (67,814) | |
| Allocated Direct Cost to Storm Water | 599-4715-551.30-00 | (47,505) | (40,687) | (61,849) | (61,849) | (13,563) | |
| Claims & Damages | 599-4715-578.80-00 | 309 | 747 | 37,175 | 37,175 | 18,000 | |
| **Total Customer Care - Meter Reading** | | **(173,188)** | **(102,661)** | - | - | - | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 656,867 | 639,835 | 946,471 | 946,471 | 835,695 | |
| | **Purchased/Contracted Services** | 87,225 | 34,484 | 52,500 | 52,500 | 84,546 | |
| | **Supplies** | 20,286 | 25,941 | 43,500 | 43,500 | 189,238 | |
| | **Capital** | 16,097 | 10,070 | 157,364 | 157,364 | 228,800 | |
| | **Indirect/Direct Costs** | (953,972) | (813,738) | (1,237,010) | (1,237,010) | (1,356,279) | |
| | **Other Costs** | 309 | 747 | 37,175 | 37,175 | 18,000 | |
| | | **(173,188)** | **(102,661)** | - | - | - | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

# *FY15 Adopted Expenditures by Department*

| | | |
|---|---|---|
| NOTES: | 1 | Unfunded Pension Liability - moved to Dept. 1599 (Page 58) |
| | 2 | Cycle and route reading, rereads for billing, repair of water meter leaks. This allows for the completion of task that extend past normal business hours Which supplies service to customer in need of emergency connection and disconnection of electric and water. Theft of service, testing of compound water meter and same day services. |
| | 3 | Pest Control and Secretary Camera |
| | 4 | Itron G5 handheld computers (collect meter reading data) |
| | 5 | Hydraulic compact power unit, water pumps and saw |
| | 6 | Repair leaking windows, damage window sills and room walls. |
| | 7 | Backflow letters and notices |
| | 8 | Continuing Education |
| | 9 | Itron tech support |
| | 10 | Copper fitting, copper tubing, copper nipple, washer fiber, rain suits, Batteries rubber boots, time cards, gate valves, meter spud, compression connections. Water meter boxes |
| | | meter lids, electric and water meter for old account In the City Of East Point. Locking meter rings disconnect |
| | 11 | Manufactures, Federal and State regulation mandate yearly testing |
| | 12 | For backflow letters and notices |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Customer Care - Cashiers** | | | | | | | |
| Salaries & Wages | 599-4720-511.11-00 | 198,234 | 147,022 | - | - | - | |
| Overtime | 599-4720-511.13-00 | 2,418 | 349 | - | - | - | |
| Group Insurance | 599-4720-512.21-00 | 28,211 | 20,607 | - | - | - | |
| Medicare | 599-4720-512.23-00 | 2,805 | 2,081 | - | - | - | |
| Defined Benefit | 599-4720-512.24-02 | 75,645 | 69,954 | - | - | - | |
| Compensated Absences | 599-4720-512.25-00 | 6,341 | 2,482 | - | - | - | |
| Unemployment Insurance | 599-4720-512.26-00 | 895 | 636 | - | - | - | |
| Worker's Compensation | 599-4720-512.27-00 | 736 | 457 | - | - | - | |
| Medical | 599-4720-521.12-04 | 207 | - | 200 | 200 | - | |
| Other Professional Fees | 599-4720-521.12-09 | 1,505 | 2,752 | 4,311 | 4,311 | - | |
| Maintenance Equipment | 599-4720-522.22-01 | 4,481 | - | - | - | - | |
| Telephone | 599-4720-523.32-01 | 8,730 | 16,150 | - | - | - | |
| Cellular Phones & Radios | 599-4720-523.32-03 | 1,237 | 787 | - | - | - | |
| Printing & Binding | 599-4720-523.34-00 | - | 150 | 150 | 150 | - | |
| Travel (Local) | 599-4720-523.35-00 | - | 7 | - | - | - | |
| Dues & Fees | 599-4720-523.36-00 | 450 | 150 | 150 | 150 | - | |
| Education & Travel | 599-4720-523.37-00 | 1,365 | - | 1,255 | 1,255 | - | |
| Office Supplies | 599-4720-531.11-01 | 2,346 | 838 | 1,000 | 1,000 | - | |
| Operating Supplies | 599-4720-531.11-02 | 3,447 | - | 5,000 | 5,000 | - | |
| Uniforms | 599-4720-531.11-40 | 622 | - | 100 | 100 | - | |
| Furniture & Fixtures | 599-4720-542.23-00 | - | - | 300 | 300 | - | |
| Allocated Direct Cost to Water & Sewer | 599-4720-551.23-00 | (242,296) | (82,025) | (5,610) | (5,610) | - | |
| Allocated Direct Cost to Electric | 599-4720-551.24-00 | (242,297) | (82,025) | (5,610) | (5,610) | - | |
| Allocated Direct Cost to Solid Waste | 599-4720-551.25-00 | (26,901) | (9,114) | (623) | (623) | - | |
| Allocated Direct Cost to Storm Water | 599-4720-551.30-00 | (26,901) | (9,114) | (623) | (623) | - | |
| **Total Customer Care - Cashiers** | | **(198,720)** | **82,144** | - | - | - | |
| | | | | | | | |
| | **Personal Services** | 315,285 | 243,588 | - | - | - | |
| | **Purchased/Contracted Services** | 17,975 | 19,996 | 6,066 | 6,066 | - | |
| | **Supplies** | 6,415 | 838 | 6,100 | 6,100 | - | |
| | **Capital** | - | - | 300 | 300 | - | |
| | **Indirect/Direct Costs** | (538,395) | (182,278) | (12,466) | (12,466) | - | |
| | **Other Costs** | - | - | - | - | - | |
| | | **(198,720)** | **82,144** | - | - | - | |
| **Total Customer Care** | | **29,721** | **(1,322)** | **(0)** | **(0)** | **0** | |
| **NOTES:** | | | | | | | |
| | **Personal Services** | 1,964,655 | 2,021,425 | 2,112,488 | 2,112,488 | 2,516,812 | |
| | **Purchased/Contracted Services** | 333,035 | 291,355 | 299,666 | 299,666 | 396,657 | |
| | **Supplies** | 37,025 | 43,662 | 65,700 | 65,700 | 212,580 | |
| | **Capital** | 28,400 | 11,998 | 210,057 | 210,057 | 228,800 | |
| | **Debt Service** | - | - | 126,645 | 126,645 | 124,571 | |
| | **Other Financing Uses** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | (2,976,849) | (2,872,869) | (3,170,731) | (3,170,731) | (3,534,468) | |
| | **Other Costs** | 643,455 | 503,107 | 356,175 | 356,175 | 55,048 | |
| | | **29,721** | **(1,322)** | **(0)** | **(0)** | **0** | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Fleet Maintenance** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 610-4600-511.11-00 | 153,257 | 147,357 | 286,737 | 286,737 | 286,738 | |
| Overtime | 610-4600-511.13-00 | 67 | 74 | 400 | 400 | 400 | |
| Crossing Training | 610-4600-511.17-00 | - | - | - | - | 50,000 | 9 |
| Salary Adjustment | 610-4600-511.19-00 | - | - | 3,000 | 3,000 | - | |
| Group Insurance | 610-4600-512.21-00 | 16,836 | 15,027 | 33,890 | 33,890 | 31,027 | |
| Medicare | 610-4600-512.23-00 | 2,194 | 2,106 | 5,093 | 5,093 | 4,094 | |
| Defined Benefit | 610-4600-512.24-02 | 61,068 | 77,495 | 15,475 | 15,475 | 15,248 | |
| Unfunded Pension | 610-4600-512.28-50 | - | - | 92,460 | 92,460 | 101,093 | 1 |
| Compensated Absences | 610-4600-512.25-00 | 2,178 | 3,303 | - | - | - | |
| Unemployment Insurance | 610-4600-512.26-00 | 583 | 502 | 1,107 | 1,107 | 1,206 | |
| Worker's Compensation | 610-4600-512.27-00 | 5,497 | 5,405 | 9,254 | 9,254 | 11,389 | |
| Medical | 610-4600-521.12-04 | 182 | - | - | - | - | |
| Technical Services | 610-4600-521.13-00 | 3,844 | 1,990 | 2,000 | 2,000 | 2,200 | 3 |
| Animal Control | 610-4600-522.21-12 | - | - | - | - | - | |
| Maintenance Equipment | 610-4600-522.22-01 | 1,595 | 1,506 | 1,500 | 1,500 | 2,000 | 6 |
| Maintenance Buildings | 610-4600-522.22-02 | 3,938 | 5,233 | 30,000 | 30,000 | 14,000 | 5 |
| Maintenance Vehicles | 610-4600-522.22-04 | 94,160 | 63,549 | 5,000 | 5,000 | 80,000 | 4 |
| Telephone | 610-4600-523.32-01 | 5,729 | 8,972 | - | - | - | 2 |
| Cellular Phones & Radios | 610-4600-523.32-03 | 596 | 824 | - | - | - | 2 |
| Postage & Shipping | 610-4600-523.32-05 | - | 8 | - | - | 25 | |
| Education & Travel | 610-4600-523.37-00 | - | - | 2,300 | 2,300 | 3,500 | |
| Licenses | 610-4600-523.38-00 | - | 302 | 300 | 300 | 500 | |
| Towing | 610-4600-523.39-01 | 7,028 | 4,570 | 4,600 | 4,600 | 7,000 | |
| Uniform & Towel Services | 610-4600-523.40-00 | 2,978 | 3,194 | 3,200 | 3,200 | 3,600 | |
| Office Supplies | 610-4600-531.11-01 | 93 | 21 | 100 | 100 | 60 | |
| Operating Supplies | 610-4600-531.11-02 | 161,211 | 110,165 | 110,000 | 110,000 | 115,000 | |
| Energy | 610-4600-531.12-00 | 14,098 | - | - | - | - | |
| Gas (Natural & Propane) | 610-4600-531.12-20 | 20,809 | 22,921 | 23,000 | 23,000 | 22,000 | |
| Oil & Lubricants | 610-4600-531.12-50 | - | 9,861 | 10,000 | 10,000 | 11,500 | |
| Fuel (Diesel) | 610-4600-531.12-70 | 623,015 | 334,593 | 340,000 | 340,000 | 339,592 | |
| Fuel (Gasoline) | 610-4600-531.12-71 | - | 265,894 | 266,000 | 266,000 | 240,000 | |
| Small & Safety Equipment | 610-4600-531.16-00 | - | - | - | - | 500 | |
| Capital Improvements | 610-4600-541.16-00 | - | - | - | - | 130,800 | 7 |
| Roof | 610-4600-541.20-01 | 723 | - | - | - | - | |
| Machinery | 610-4600-542.21-00 | - | - | 30,000 | 30,000 | - | |
| Salary Contingency (Cost Of Living Adjustment) | 610-4600-579.21-50 | - | - | - | - | 5,735 | 10 |
| Allocated Direct Cost to Water & Sewer | 610-4600-551.23-00 | (402,463) | (357,170) | (408,133) | (408,133) | (473,346) | |
| Allocated Direct Cost to Electric | 610-4600-551.24-00 | (447,994) | (424,139) | (484,658) | (484,658) | (621,267) | |
| Allocated Direct Cost to Solid Waste | 610-4600-551.25-00 | (58,948) | (55,807) | (63,771) | (63,771) | (73,960) | |
| Allocated Direct Cost to Public Works | 610-4600-551.27-00 | (235,786) | (223,231) | (255,083) | (255,083) | (295,841) | |
| Allocated Direct Cost to Storm Water | 610-4600-551.30-00 | (58,946) | (46,983) | (63,771) | (63,771) | (14,793) | |
| Depreciation | 610-4600-561.10-00 | 22,457 | 22,457 | - | - | - | |
| **Total Fleet Maintenance** | | (1) | (1) | - | - | 0 | |
| | | | | | | | |
| | | | | | | | |
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# *FY15 Adopted Expenditures by Department*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | 241,680 | 251,269 | 447,416 | 447,416 | 501,195 | |
| | **Purchased/Contracted Services** | 120,050 | 90,148 | 48,900 | 48,900 | 112,825 | |
| | **Supplies** | 819,226 | 743,455 | 749,100 | 749,100 | 728,652 | |
| | **Capital** | 723 | - | 30,000 | 30,000 | 130,800 | |
| | **Depreciation** | 22,457 | 22,457 | - | - | - | |
| | **Indirect/Direct Costs** | (1,204,137) | (1,107,330) | (1,275,416) | (1,275,416) | (1,479,207) | |
| | **Other Costs** | - | - | - | - | 5,735 | |
| | | **(1)** | **(1)** | - | - | **0** | |
| | | | | | | | |
| **NOTES:** | | | | | | | |
| | **1** | **Unfunded Pension Liability** | | | | | |
| | **2** | **The cost were moved to Information Technology to control cost.** | | | | | |
| | **3** | **EPD Annual tank testing** | | | | | |
| | **4** | **Outsource** | | | | | |
| | **5** | **Roll up doors; Pest control for all city buildings ($5,000)** | | | | | |
| | **6** | **Gas Pumps** | | | | | |
| | **7** | **Fuel Management system, upgrade & clean fuel tanks, Upgrade restroom for ADA compliance** | | | | | |
| | **8** | **Replace service unit** | | | | | |
| | **10** | **Cross training personnel costs** | | | | | |
| | **11** | **2% Cost of Living Adjustment** | | | | | |

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Information Technology** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 610-1535-511.11-00 | - | - | 151,753 | 151,753 | 151,000 | |
| Group Insurance | 610-1535-512.21-00 | - | - | 22,395 | 22,395 | 13,417 | |
| Medicare | 610-1535-512.23-00 | - | - | 2,160 | 2,160 | 2,137 | |
| Defined Benefit | 610-1535-512.24-02 | - | - | 9,105 | 9,105 | 9,060 | |
| Unfunded Pension | 610-1535-512.28-50 | - | - | 62,314 | 62,314 | 60,068 | 1 |
| Unemployment Insurance | 610-1535-512.26-00 | - | - | 724 | 724 | 710 | |
| Worker's Compensation | 610-1535-512.27-00 | - | - | 8,830 | 8,830 | 8,651 | |
| Medical | 610-1535-521.12-04 | - | - | 100 | 100 | 100 | |
| Technical Services | 610-1535-521.13-00 | - | - | 161,000 | 161,000 | 175,000 | |
| Telephone | 610-1535-523.32-01 | - | - | 525,000 | 525,000 | 125,000 | |
| Cellular Phones & Radios | 610-1535-523.32-03 | - | - | 240,000 | 240,000 | 258,600 | 4 |
| Postage & Shipping | 610-1535-523.32-05 | - | - | - | - | 500 | |
| Education & Travel | 610-1535-523.37-00 | - | - | - | - | 5,789 | 2 |
| Software & Maintenance | 610-1535-523.38-50 | - | - | 335,000 | 335,000 | 740,000 | 3 |
| Operating Supplies | 610-1535-531.11-02 | - | - | 2,000 | 2,000 | 2,000 | |
| Computers & Hardware | 610-1535-542.24-00 | - | - | 200,000 | 200,000 | 332,200 | 5 |
| Claims & Damages | 610-1535-578.80-00 | - | - | 2,000 | 2,000 | 2,000 | |
| Salary Contingency (Cost Of Living Adjustment) | 610-1535-579.21-50 | - | - | - | - | 3,020 | 6 |
| Allocated Direct Cost to Water & Sewer | 610-1535-551.23-00 | - | - | (465,043) | (465,043) | (604,561) | |
| Allocated Direct Cost to Electric | 610-1535-551.24-00 | - | - | (585,610) | (585,610) | (604,561) | |
| Allocated Direct Cost to Solid Waste | 610-1535-551.25-00 | - | - | (51,671) | (51,671) | (37,785) | |
| Allocated Indirect Cost from General Fund | 610-1535-551.29-00 | - | - | (516,714) | (516,714) | (566,776) | |
| Allocated Direct Cost to Storm Water | 610-1535-551.30-00 | - | - | (51,671) | (51,671) | (37,785) | |
| Allocated Direct Cost to E-911 | 610-1535-551.31-00 | - | - | (51,672) | (51,672) | (37,784) | |
| **Total Information Technology** | | - | - | - | - | **(0)** | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | - | - | 257,281 | 257,281 | 245,043 | |
| | **Purchased/Contracted Services** | - | - | 1,261,100 | 1,261,100 | 1,304,989 | |
| | **Supplies** | - | - | 2,000 | 2,000 | 2,000 | |
| | **Capital** | - | - | 200,000 | 200,000 | 332,200 | |
| | **Indirect/Direct Costs** | - | - | (1,722,381) | (1,722,381) | (1,889,252) | |
| | **Other Costs** | - | - | 2,000 | 2,000 | 5,020 | |
| | | - | - | - | - | **(0)** | |

**NOTES:**

1 **Unfunded Pension Liability**

2 **Continuing Education**

3 **Requesting an additional $300,0000 for the annual maintenance of OneSolution and OSSI ($282,920.73) and $105,000 for city-wide department requests ($102,701)**

4 **Includes all city VZW costs at annual amount of $240,000 for MRC of $20,000. Also requesting an additional $18,600 for city-wide department requests ($16,200)**

5 **Need an additional $132,200 for city-wide department requests ($126,560)**

6 **2% Cost of Living Adjustment**

# *FY15 Adopted Expenditures by Department*

| Division | Account | FY12 Actuals | FY13 Actuals | FY 14 Adopted | FY 14 Amended | FY 15 Adopted | Notes |
|---|---|---|---|---|---|---|---|
| **Public Utilities - Administration** | | | | | | | |
| | | | | | | | |
| Salaries & Wages | 610-4970-511.11-00 | - | - | - | - | 90,000 | 1 |
| Group Insurance | 610-4970-512.21-00 | - | - | - | - | 9,008 | |
| Medicare | 610-4970-512.23-00 | - | - | - | - | 1,305 | |
| Defined Contribution (ICMA) | 610-4970-512.24-01 | - | - | - | - | 5,400 | |
| Unemployment Insurance | 610-4970-512.26-00 | - | - | - | - | 450 | |
| Worker's Compensation | 610-4970-512.27-00 | - | - | - | - | 5,489 | |
| Medical | 610-4970-521.12-04 | - | - | - | - | | |
| Other Professional Fees | 610-4970-521.12-09 | - | - | - | - | 1,787 | |
| Telephone | 610-4970-523.32-01 | - | - | - | - | - | |
| Cellular Phones & Radios | 610-4970-523.32-03 | - | - | - | - | - | |
| Postage & Shipping | 610-4970-523.32-05 | - | - | - | - | - | |
| Dues & Fees | 610-4970-523.36-00 | | | | | 500 | |
| Education & Travel | 610-4970-523.37-00 | - | - | - | - | 2,000 | |
| Software & Maintenance | 610-4970-523.38-50 | - | - | - | - | - | |
| Office Supplies | 610-4970-531.11-01 | - | - | - | - | 500 | |
| Operating Supplies | 610-4970-531.11-02 | - | - | - | - | - | |
| Computers & Hardware | 610-4970-542.24-00 | - | - | - | - | - | |
| Claims & Damages | 610-4970-578.80-00 | - | - | - | - | - | |
| Allocated Direct Cost to Water & Sewer | 610-4970-551.23-00 | - | - | - | - | (55,891) | |
| Allocated Direct Cost to Electric | 610-4970-551.24-00 | - | - | - | - | (53,562) | |
| Allocated Direct Cost to Solid Waste | 610-4970-551.25-00 | - | - | - | - | (5,822) | |
| Allocated Direct Cost to Storm Water | 610-4970-551.30-00 | - | - | - | - | (1,164) | |
| **Total Public Utilities - Administration** | | - | - | - | - | - | |
| | | | | | | | |
| | | | | | | | |
| | **Personal Services** | - | - | - | - | 111,652 | |
| | **Purchased/Contracted Services** | - | - | - | - | 4,287 | |
| | **Supplies** | - | - | - | - | 500 | |
| | **Capital** | - | - | - | - | - | |
| | **Indirect/Direct Costs** | - | - | - | - | (116,439) | |
| | **Other Costs** | - | - | - | - | - | |
| | | - | - | - | - | - | |
| | | | | | | | |
| | | | | | | | |
| **NOTES:** | 1 | **Creation of new department to administer over all Utilities.** | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **Total Budget** | | **106,135,154** | **102,007,374** | **125,153,250** | **124,258,651** | **127,989,620** | **Page 63** |

The city of
EAST POINT
Georgia

# FY 2015
# Grants

## FY2015 Adopted Grants

| Grantor Agency and Grant Description | Grantor Award Amount | Grantor Fiscal Year Funding Schedule | City of East Point Matching Amount | FY15 Proposed | FY16 Proposed | FY17 Proposed |
|---|---|---|---|---|---|---|
| U.S. Department of Housing & Urban Development Community Development Block Grant Sykes Park (FY15) | 60,656 | 60,656 | - | - | - | - |
| U.S. Department of Transportation - Federal Highway Administration Plantation - Semmes Street Bicycle & Pedestrian Improvements | 1,379,875 | 707,900 | 671,975 | 495,000 | 176,975 | - |
| Total Grant Awards | 1,440,531 | | | | | |
| Total Grantor Amount | | 768,556 | | | | |
| Total City of East Point Matching Amount | | | 671,975 | 495,000 | 176,975 | - |

**Note:**

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

SEMMES STREET BICYCLE AND PEDESTRIAN IMPROVEMENT GRANT – PHASE I FROM WASHINGTON ROAD TO NORMAN BERRY DRIVE

**AWARD:** **$1,719,875**

This project will improve safety for bicyclists and pedestrians along the corridor. The typical cross section includes tow 11' wide traffic lanes, two 4' bicycle lands and one 8' parking lane with town 6' sidewalks. All work will occur within the existing right-of-way.

This is the first phase of a three phase project which will ultimately extend northward to Connally Drive and southward to East Farris Avenue. Engineering and design work will be undertaken for the entire corridor. This project was not added to the FY14 Municipal Budget due to need for discussions between GDOT and the City of East Point regarding the approved budget categories.

The City's Transportation Manager and Grants Manager will be meeting with Darryl DeJohn, Program Manager, GDOT the week of April 21, 2014 to reconcile budgetary discrepancies and validate future activities.

*FY2014 - FY2017*
*Council Approved*
*Matching Schedule by Fiscal Year*

| Grantor Agency and Grant Description | Grantor Award Amount | Grantor Fiscal Year Funding Schedule | City of East Point Matching Amount | FY14 Adopted | FY15 Proposed | FY16 Proposed | FY17 Proposed |
|---|---|---|---|---|---|---|---|
| | | | | City of East Point Matching Amount | | | |
| **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 | 480,000 | 120,000 | 60,000 | 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 | 1,920,000 | 480,000 | 192,000 | 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 | 3,850,017 | 962,504 | 102,588 | 55,000 | 34,196 | 770,720 |

*FY2014 - FY2017*
*Council Approved*
*Matching Schedule by Fiscal Year*

| Grantor Agency and Grant Description | Grantor Award Amount | Grantor Fiscal Year Funding Schedule | City of East Point Matching Amount | FY14 Adopted | FY15 Proposed | FY16 Proposed | FY17 Proposed |
|---|---|---|---|---|---|---|---|
| | | | | | City of East Point Matching Amount | | |
| **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 | 266,750 | 218,250 | 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 | 80,000 | 20,000 | 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 | 270,000 | 30,000 | 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 | 1,600,000 | 400,000 | 400,000 | - | - | - |
| **U.S. Department of Housing & Urban Development Community Development Block Grant Sumner Park** | 60,656 | 60,656 | - | - | - | - | - |

*FY2014 - FY2017*
*Council Approved*
*Matching Schedule by Fiscal Year*

| Grantor Agency and Grant Description | Grantor Award Amount | Grantor Fiscal Year Funding Schedule | City of East Point Matching Amount | FY14 Adopted | FY15 Proposed | FY16 Proposed | FY17 Proposed |
|---|---|---|---|---|---|---|---|
| | | | | | City of East Point Matching Amount | | |
| U.S. Department of Transportation - Federal Highway Administration Plantation - North Main Street | 346,297 | 266,382 | 79,915 | 79,915 | - | - | - |
| U.S. Department of Transportation - Federal Highway Administration Plantation - North Main Street | 346,527 | 266,559 | 79,968 | 79,968 | - | - | - |
| **Total Grant Awards** | 11,451,001 | | | | | | |
| **Total Grantor Amount** | | 9,060,364 | | | | | |
| **Total City of East Point Matching Amount** | | | 2,390,637 | 1,182,721 | 403,000 | 34,196 | 770,720 |

*City of East Point*
*Grants Summary*

**FY2014 - FY2017 Approved Council Grants**

| Fiscal Year Obligations | Funding | Matching | Total | |
|---|---|---|---|---|
| **FY 2014** | 4,270,631 | 1,182,721 | 5,453,352 | ****Proposed to roll to FY15** |
| **FY 2015** | 1,727,656 | 403,000 | 2,130,656 | |
| **FY 2016** | 170,980 | 34,196 | 205,176 | |
| **FY 2017** | 2,891,097 | 770,720 | 3,661,817 | |
| **Total** | **9,060,364** | **2,390,637** | **11,451,001** | |

| | | | |
|---|---|---|---|
| **Approved Grants Total FY15** | **5,998,287** | **1,585,721** | **7,584,008** |

**FY15 Proposed New Grants**

| Fiscal Year Obligations | Funding | Matching | Total |
|---|---|---|---|
| **FY 2015** | 768,556 | 495,000 | 1,263,556 |

| | | | |
|---|---|---|---|
| **Total FY15 Proposed** | **6,766,843** | **2,080,721** | **8,847,564** |

| SPECIAL REVENUE FUND DESCRIPTION | GRANT AGENCY | GRANT # | AWARD | MATCH % | MATCH AMOUNT | AWARD DATE | PERFORMANCE PERIOD |
|---|---|---|---|---|---|---|---|
| Edward Byrne Memorial 11-PDJA12 | DOJ | 2011-DJ-BX-3461 | 6,706 | 10% | 670 | October 1, 2011 | September 30, 2015 |
| Edward Byrne Memorial 12-PDJA13 | DOJ | 2012-DJ-BX-1129 | 17,091 | 0% | - | October 1, 2012 | September 30, 2016 |
| Edward Byrne Memorial 13-PDJA14 | DOJ | 2013-DJ-BX-1154 | 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, 2016 |
| Target Grant - Red Ribbon | Target | East Point City, GA | 1,000 | 0% | - | June 19, 2013 | June 30, 2016 |
| | | | **61,158** | | **670** | | |

The city of
EAST POINT
Georgia

# FY15

# Capital Projects

## *CIP Summary*

| | Adopted FY2014 | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|
| **CIP Categories** | | | | | | | |
| **Public Safety** | - | 1,179,650 | 659,040 | 571,320 | 619,280 | 600,280 | 3,629,570 |
| **Public Services** | 3,568,352 | 1,315,214 | 1,200,350 | 1,016,000 | 996,000 | 715,000 | 5,242,564 |
| **Culture and Recreation** | 2,460,656 | 602,000 | 440,000 | 5,820,000 | 5,469,000 | 5,405,000 | 17,736,000 |
| **Public Utilities** | 5,096,195 | 6,333,500 | 4,745,500 | 3,040,000 | 2,175,000 | 2,125,000 | 18,419,000 |
| **Information Technology** | 700,000 | 205,000 | 105,000 | 40,000 | 25,000 | 55,000 | 430,000 |
| **Other Funds** | 240,057 | 2,433,998 | 420,053 | 3,876,694 | 214,877 | 214,877 | 7,160,499 |
| **Total** | **12,065,260** | **12,069,362** | **7,569,943** | **14,364,014** | **9,499,157** | **9,115,157** | **52,617,633** |
| **Funding Sources** | | | | | | | |
| General Fund | - | 3,450,724 | 2,237,086 | 2,790,040 | 1,691,780 | 1,336,780 | 11,506,410 |
| Capital Projects Fund | 1,500,000 | - | - | - | - | - | - |
| CIP Bond | 2,900,000 | 750,000 | - | - | - | - | - |
| Park & Rec Bond | - | - | - | 5,400,000 | 5,400,000 | 5,400,000 | 16,200,000 |
| E911 Fund | - | 6,150 | 43,150 | 1,200 | 750 | 1,650 | 52,900 |
| Water & Sewer Fund | 498,026 | 1,365,905 | 1,262,745 | 467,495 | 313,445 | 271,545 | 4,431,134 |
| Electric Fund | 763,261 | 1,663,053 | 1,219,195 | 830,295 | 635,195 | 645,395 | 4,993,132 |
| Solid Waste Fund | 468,303 | 545,265 | 357,394 | 61,944 | 36,494 | 37,394 | 1,038,490 |
| Storm water Fund | 421,662 | 2,621,265 | 2,279,394 | 1,921,944 | 1,421,494 | 1,422,394 | 9,666,490 |
| Grant Fund | 5,514,008 | 1,667,000 | 170,980 | 2,891,097 | - | - | 4,729,077 |
| **Total** | **12,065,260** | **12,069,362** | **7,569,943** | **14,364,014** | **9,499,157** | **9,115,157** | **52,617,633** |

## *Court*

| Priority | Requested Item/Project | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| 1 | HVAC System | None of the thermostats work throughout the department. This causes the conditions in the courtroom and surrounding areas to be unbearable at times. | $ 33,000 | $ - | $ - | $ - | $ - | $ 33,000 |
| 2 | Mold Assessment | Due to the amount of leaks we have had in the department, the air quality has been compromised and needs to be assessed. | $ 10,000 | $ - | $ - | $ - | $ - | $ 10,000 |
| 3 | Counter in Clerk's Office & Window | The counter in the Clerk's office is falling apart and needs to be replaced. | $ 5,000 | $ - | $ - | $ - | $ - | $ 5,000 |
| 4 | Paint/Wall Paper & Judge's Bench | Paint through out the court department and Wall Paper in court room is peeling and cracking; Sand, Stain and Refinish Judge's Bench | $ 91,150 | $ - | $ - | $ - | $ - | $ 91,150 |
| 5 | Probation Security | Additional security measures need to be put in place for the probation department. And additional areas of the court department | $ 7,500 | $ - | $ - | $ - | $ - | $ 7,500 |
| 6 | X-Ray Machine | X-Ray machines are outdated and do not pick up all metal obects. Cellular phones and other metal items are making it inside the courtroom unknown to the Reserve Officers | $ 10,000 | $ - | $ - | $ - | $ - | $ 10,000 |
| | | **Total** | **$ 156,650** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 156,650** |
| | | **Funding Source** | | | | | | |
| | | **General Fund** | **$ 156,650** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 156,650** |

## *Fire*

| Priority | Requested Item | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| 1 | Building Repairs Station #1 (2727 East Point Street ) | Overall remodel to include, windows, HVAC system, overhead doors, ceilings, floors, appliances, restroom remodeled, asphalt on apron, paint, stairwell repair (foundation problems) electrical, exhaust system, roof and building walls | $ 140,000 | $ - | $ - | $ - | $ - | $ 140,000 |
| 2 | Station #2 (3171 Norman Berry Drive) | Repairs to include windows replace, AC unit on the crew side (unit installed in 1988) and patio repair. | $ 20,000 | $ - | $ - | $ - | $ - | $ 20,000 |
| 3 | Building Repairs Station #4 (2222 Ben Hill Road) | Repairs to include windows replace ceiling, tiles replaced, plumbing fixture, electrical outlets and lighting, asphalt on apron, HVAC unit (built in 1960). | $ 70,000 | $ - | $ - | $ - | $ - | $ 70,000 |
| 4a | Air Condition Units (Station 2) | Unit is outdated and requiring maintenance work on a constant basis. | $ 10,000 | $ - | $ - | $ - | $ - | $ 10,000 |
| 4b | Air Condition Units (Station 4) | Unit is outdated and requiring maintenance work on a constant basis. | $ - | $ 10,000 | $ - | $ - | $ - | $ 10,000 |
| 5 | Automatic Defibrilators (5) | Automatic External Defibrillators are portable electronic devices that automatically diagnose potentially life-threatening cardiac arrhythmias in a patient. AED's are used tp treat unconscious victims who aren't breathing. They analyze the hearts rhythm and advise the operator if a shockable rhythm is detected or needed. | $ 7,500 | $ - | $ - | $ - | $ - | $ 7,500 |
| 6a | Hydraulic Tools (45) | High-strength hydraulic tools designed to assist in the extrication and removal of crash victims and other rescues from small or confined spaces. Consists of cutters, spreaders, rams a power unit and hoses. | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 | $ - | $ 80,000 |
| 6b | Fire Hoses - 5-inch Supply Line | Fire hoses are high-pressure hoses used by fire fighters to carry water or other fire retardants (foam) to a fire to extinguish it. Hoses are constructed of a variety of natural and systhetic fabrics that allow them to be stored wet without rotting or damages. The EPFD emergency response fleet include three front line pumpers, two back-up pumpers and two ladder trucks. These trucks carry in excess of 6,000 feet of fire hose. We have a 10-year replacement cycle for all hoses due to them being utilized in pressurized states. | $ 20,700 | $ - | $ - | $ - | $ - | $ 20,700 |

## *Fire*

| Priority | Requested Item | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| 6c | Transport Capable Ambulance (2) | An emergency rescue unit capable of allowing fire personnel to transport patients to local area medical facilities. Replacing fire rescue units with Fire Rescue Ambulances with transporting capabilities through a lease purchase agreement. Frontline rescue units are 2001 Ford 250 XL Conversion SuperDuty trucks with ove 65k miles. Per NFPA recommendations. Would like to purchase through a 5 year lease agreement. | $ 88,000 | $ 88,000 | $ 88,000 | $ 88,000 | $ 88,000 | $ 440,000 |
| 7 | Crown Victoria (3) | Administrative Vehicles for Fire Department fleets | $ 21,600 | $ 21,600 | $ 21,600 | $ 21,600 | $ 21,600 | $ 108,000 |
| 8 | Ford Taurus (3) | Administrative Vehicles for Fire Department fleets | $ 18,000 | $ 18,000 | $ 18,000 | $ 18,000 | $ 18,000 | $ 90,000 |
| 9 | Ranger (1) | Administrative Vehicles for Fire Department fleets | $ 35,000 | $ - | $ - | $ - | $ - | $ 35,000 |
| 10 | Window Replacement Station 2 & 4 @ $20,000 each | Windows are in need of replacment due to normal wear and insulation issues. | $ 40,000 | $ - | $ - | $ - | $ - | $ 40,000 |
| 11 | Fire Extinguisher Trainer | Flame response system designed to assist in the training of fire extinguishment. The system determins where the trainee aims and sweeps the water/compressed air and automatically varies the flames in response, therfore providing a realistic and safe training experience. This training tool will allow a cost savings by use of reduced set-up and clean-up times, allowing for the ability to train more people in less time. The system generates larger, more intense heat, enhancing the realism of the training experience. The Fire Department is currently seeking Federal Grant opportunities to assist in obtaining this equipment. The Department will review with Legal to discuss the possibility to assess a fee for training. | $ 11,000 | $ - | $ - | $ - | $ - | $ 11,000 |
| 12 | Fire Safety House | A 22-33-foot mobile demonstration unit which make appearances at schools, parks and events City-wide, giving visitors the opportunity to experience emergency conditions in a controlled environment through the unit's special effects. The Fire Department will continue seeking Federal Grants and reviewing fees to assist in the purchase of a Fire Safety House | | $ - | $ 30,000 | $ - | $ - | $ 30,000 |
| | | **Total** | **$ 501,800** | **$ 157,600** | **$ 177,600** | **$ 147,600** | **$ 127,600** | **$ 1,112,200** |
| | | **Funding Source** | | | | | | |
| | | **General Fund** | **$ 501,800** | **$ 157,600** | **$ 177,600** | **$ 147,600** | **$ 127,600** | **$ 1,112,200** |

## *Police*

| Priority | Requested Item | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| 1 | Ford Police Interceptor (marked unit) - @ $45,240) | 2014 Ford Police Interceptor to include a computer, e-ticketing machine, software system allowing the downloading of reports into the City network wirelessly, and a mobile police band radio for communication. Paint scheme will be black and white. | $ 226,200 | $ 135,720 | $ 135,720 | $ 316,680 | $ 316,680 | $ 1,131,000 |
| 1a | Ford Police Interceptor (unmarked unit - @ $24,000) | 2014 Ford Police Interceptor for Investigations Division. Paint scheme will be a solid color. | $ 120,000 | $ 96,000 | $ 144,000 | $ 72,000 | $ 72,000 | $ 504,000 |
| 1b | Ford SUV (marked unit) - (4 @$33,930) | Will be used for command veicles for patrol. The vehicle will be use by the shift captains to carry NIMS equipment. | $ - | $ 135,720 | $ - | $ - | $ - | $ 135,720 |
| 2 | Jail Plumbing | Water pressure issues | $ 100,000 | $ - | $ - | $ - | $ - | $ 100,000 |
| 3 | Commercial grade carpet for the Law Enforcement Center | The carpet that is currently within the Law Enforcement Center is mismatched, fraying, loose and has holes in certain areas | $ 45,000 | $ - | $ - | $ - | $ - | $ 45,000 |
| 4 | Windows (LEC) | To replace windows that are leaking. | $ 30,000 | $ - | $ - | $ - | $ - | $ 30,000 |
| 5 | Replace Cooling Tower | HVAC - LEC | $ - | $ 50,000 | $ - | $ - | $ - | $ 50,000 |
| 6 | License Plate Readers - (2 @ $22,000) | To be placed on K-9 vehicles. Allows the officer to runn tags through GCIC while on patrol automaticly. Will be placed in our high crime areas. | $ - | $ 44,000 | $ 44,000 | $ 44,000 | $ 44,000 | $ 176,000 |
| 7 | Data Air Unit - E911 | Replace to the two worn units over 20 years old | $ - | $ 40,000 | $ - | $ - | $ - | $ 40,000 |
| 8 | Replace Firearms | Undate to the new generation Glock 22 | $ - | $ - | $ 20,000 | $ - | $ - | $ 20,000 |
| 9 | Replace Building Boiler | Replace old worn out unit over 20 years old to more efficient unit. | $ - | $ - | $ 50,000 | $ - | $ - | $ 50,000 |
| 10 | Sealing and Painting of the Upper and Lower Parking Lot of the Law Enforcement Center (2727 East Point St) | The Law Enforcement Center upper and lower parking lots are in need of refurbishing by seal coating, linemarking and curb painting. The parking lots are original lots from 1989 and have not had any maintenance performed since that time. | $ - | $ - | $ - | $ 19,000 | $ - | $ 19,000 |

## *Police*

| Priority | Requested Item | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| 11 | Lighting in Parking Lot | Several of the lights are not working. | $ - | $ - | $ - | $ 20,000 | $ - | $ 20,000 |
| 12 | Upgrade building Camara & Security systen | Will upgrade the old camara system to LED cameras. | $ - | $ - | $ - | $ - | $ 40,000 | $ 40,000 |
| | | **Total** | **$ 521,200** | **$ 501,440** | **$ 393,720** | **$ 471,680** | **$ 472,680** | **$ 2,360,720** |
| | | **Funding Sources** | | | | | | |
| | | General Fund | $ 521,200 | $ 461,440 | $ 393,720 | $ 471,680 | $ 472,680 | $ 2,320,720 |
| | | E911 | $ - | $ 40,000 | $ - | $ - | $ - | $ 40,000 |
| | | **Total** | **$ 521,200** | **$ 501,440** | **$ 393,720** | **$ 471,680** | **$ 472,680** | **$ 2,360,720** |

## *Fleet Maintenance*

| Priority | Requested Item | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| 1 | Bid and install Fuel Management System. Phase I (Fleet Maintenance Shop) is underway for FY14. Phase II (Police Department) and Phase III (Fire Department) will roll out for FY15 & FY16. | System needed to track vehicle maintenance & fuel usage. | $ 75,000 | $ 75,000 | $ - | $ - | $ - | $ 150,000 |
| 2 | Replace four 14' roll up doors | Doors are 36 yrs old and are failing to roll up and down. Also, due to break-ins the doors have been damaged. $4,000 each. | $ 16,000 | $ - | $ - | $ - | $ - | $ 16,000 |
| 3 | Entrance floor replacement of tiles. | Floor is unsafe for walking and is a hazard to all employees. | $ 9,500 | $ - | $ - | $ - | $ - | $ 9,500 |
| 4 | Install two air compressors for building. | Current compressors have failed. The air compressors are used to supply air to our air tools, supply air for tire installation equipment and all the other hydraulic equipment. | $ 14,000 | $ - | $ - | $ - | $ - | $ 14,000 |
| 5 | Upgrade and clean fuel tanks | EPD and operational requirements. Also, to prevent bad fuel intake for vehicles. | $ 12,000 | $ 12,000 | $ - | $ - | $ - | $ 24,000 |
| 6 | Upgrade all office lighting | Lighting & electrical system is poor. | | $ 8,000 | $ - | $ - | $ - | $ 8,000 |
| 7 | Restroom stall for handicap | Current stall does not meet ADA | $ 6,800 | $ - | $ - | $ - | $ - | $ 6,800 |
| 8 | Upstairs Parts Shop/Inventory Area | Need to do a light overhaul of the Parts area to make use for operational changes | $ 5,000 | | $ - | $ - | $ - | $ 5,000 |
| 9 | Vehicle Lifts | Lift need to upgrade operation. | | $ 15,000 | $ - | $ - | $ - | $ 15,000 |
| | | **Total Requested** | **$ 138,300** | **$ 110,000** | **$ -** | **$ -** | **$ -** | **$ 248,300** |
| | | **Funding Source** | | | | | | |
| | | **Allocation to Multiple Funds (General Fund,Water, Electric, Storm water, Solid Waste)** | **$ 138,300** | **$ 110,000** | **$ -** | **$ -** | **$ -** | **$ 248,300** |

## *Public Works - Buildings and Grounds*

| Requested Item | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|
| | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| John Deere 1435 Riding Mower - (3) @ $9,000 | used to maintain city's right-of-way | $ 9,000 | $ 18,000 | $ - | $ - | $ - | $ 27,000 |
| Backhoe - 14' x 4WD | **Replacement equipment**; Purchased in 1995, given to B&D in 2006. For the past 3 yrs it has been in the mainenance yard needing the transmission replaced. The cost to repair exceeds the cost to replace it. | $ 48,732 | $ - | $ - | $ - | $ - | $ 48,732 |
| F150 Crew Cab 4x4 Pickup | **Replacement equipment**; Replaces 1998 F250 with 115,641 in miles. The continued use of this vehicle could potentially affect the health, safety and welfare | $ - | $ 27,000 | $ - | $ - | $ - | $ 27,000 |
| | **Total** | **$ 57,732** | **$ 45,000** | **$ -** | **$ -** | **$ -** | **$ 102,732** |
| | **Funding Source** | | | | | | |
| | **General Fund** | **$ 57,732** | **$ 45,000** | **$ -** | **$ -** | **$ -** | **$ 102,732** |

## *Public Works - Roads and Drainage*

| Requested Item/Project | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|
| | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| Air Compressor | Replacement of unit #824; has been in shope for over 6 months and is unabled to be repaired. | $ - | $ 30,000 | $ - | $ - | $ - | $ 30,000 |
| 12 Ton Towing Trailor | R&D trailors has extensive repairs and new trailor will provide a neede 2nd trailor for both tandums. | $ 18,000 | $ - | $ - | $ - | $ - | $ 18,000 |
| 6 yard Flat Bed Dump Truck | Currently, the R&D yard truck is over 12 years old and in need of extensive repairs along with several safety issues. | $ 65,000 | $ - | $ - | $ - | $ - | $ 65,000 |
| Mobile Vac Tank | Mobile Vacume Trailer will be used to remove trash and debris from strom drains and drainage pipe. | $ 35,000 | $ - | $ - | $ - | $ - | $ 35,000 |
| | **Total** | **$ 118,000** | **$ 30,000** | **$ -** | **$ -** | **$ -** | **$ 148,000** |
| | **Funding Sources** | | | | | | |
| | **General Fund** | **$ 118,000** | **$ 30,000** | **$ -** | **$ -** | **$ -** | **$ 148,000** |

## *Public Works - Transportation*

| Requested Item/Project | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|
| | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| Sidewalk Construction - Headland and Delowe Dr. | Construction of new sidewalks in areas of need along Headland Drive and Delowe Drive. To improve safety by keeping pedestrians off of the street away from vehicular traffic. Improve ADA compliance by added and improving ADA ramps and crosswalks where needed. Replace worn, cracked sidewalks that have been vertically displaced by vegetation in various areas. FY15 potential LMIG funding. | $ - | $ 536,000 | $ 536,000 | $ 536,000 | $ - | $ 1,608,000 |
| Semmes St. | New full depth pavement and bike trail; This project will improve the riding condition on Semmes St. This project will also mitigate stormwater runoff from the roadway. | $ 150,000 | $ 89,350 | $ 200,000 | $ 200,000 | $ 200,000 | $ 839,350 |
| Citywide Roadway Restriping | Restriping of faded roadway striping; Maintenance activity required to maintain safe city streets. Faded striping is a serious road hazard that could lead to car accidents and loss of life. | $ - | $ - | $ - | $ - | $ 200,000 | $ 200,000 |
| Sylvan Rd. | New Roadway Construction; This project will improve the riding condition on Sylvan Rd by resurfacing. This project will also mitigate stormwater runoff from the roadway. The prject was placed on hold, per Walmart construction. | $ 230,000 | $ - | $ - | $ - | $ - | $ 230,000 |
| Project Name: 2" - 4" Water Line Resurfacing | New Pavement for Water Repair Projects; (Water repair project will continue into FY 2015 budget year) | $ 50,000 | $ 50,000 | $ - | $ - | $ - | $ 100,000 |
| Pavement Management Program | Design of new pavement resurfacing on citywide roadways by priority of Pavement Condition Index (PCI) and roadway classification. | $ 193,727 | $ 320,000 | $ 260,000 | $ 260,000 | $ 315,000 | $ 1,348,727 |

## *Public Works - Transportation*

| Requested Item/Project | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|
| Roadway Reconstruction | Design of full depth pavement replacement along Centre Parkway; The pavement in the area of concern is worn and exhibit alligator and stress cracks which causes rough vehicular travel. The reconstruction will provide a smooth and stable pavement surface. | $ 342,455 | $ - | $ - | $ - | $ - | $ 342,455 |
| **Total** | | **$ 966,182** | **$ 995,350** | **$ 996,000** | **$ 996,000** | **$ 715,000** | **$ 4,668,532** |
| **Funding Sources** | | | | | | | |
| **General Fund** | | **$ 966,182** | **$ 995,350** | **$ 996,000** | **$ 996,000** | **$ 715,000** | **$ 4,668,532** |

## *Warehouse*

| Priority | Requested Item | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| 1 | Indoor Standup Forklift | Current Forklift over 25 Years and leaks. | $ 10,000 | $ - | $ - | $ - | $ - | $ 10,000 |
| 2 | Outdoor Yard Forklift | Heavy duty yard forklifts | $ 20,000 | $ 20,000 | $ 20,000 | $ - | $ - | $ 60,000 |
| 3 | Floor Scrubbers | Warehouse floors | $ 5,000 | $ - | $ - | $ - | $ - | $ 5,000 |
| | | **Total Requested** | **$ 35,000** | **$ 20,000** | **$ 20,000** | **$ -** | **$ -** | **$ 75,000** |
| | | **Funding Source** | | | | | | |
| | | **General Fund** | **$ 35,000** | **$ 20,000** | **$ 20,000** | **$ -** | **$ -** | **$ 75,000** |

## *Parks Recreation*

| Project # | Requested Item/Project | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| 1 | Colonial Unity Park | The path leading into the site is steep and not ADA accessible. The bridge is exacerbating erosion problems within the stream and at the top of the bank. The bridge should be replaced with a new bridge, open beneath to the full channel size and higher walls or rails should also be added for safety. Accessibility should be increased with walk paths throughout the site connecting all amenities. Replacement of current amenities and the addition of grills and shelters. FY 15 will address the erosion issues, bridge, ADA and general accessibility issues. FY 16 will address remaining renovations (this could be a joint project with the Public Works Department). | $ 150,000 | $ 25,000 | $ - | $ - | $ - | $ 175,000 |
| 2 | Connally Nature Park | The exisiting rope trail that guides visitors through the champion oaks and pink lady slippers is in significant disrepair. The rope trail should be repaired or replaced entirely. According the Trees Atlanta, the trail should be rerouted to no futher damage the root system. A landscape architect should be contracted to develop a master plan for the park to protect the root system and reroute the walking trail. Interpretive signage should be added to educate visitors on the sigificance of the environment. There is opportunity for a small environmental Education and science/community center. This site could be used for weddings, school field trips, natural perserve store, classes, etc. FY 15 the lanscape architect will develop a master plan. FY 16 will consist of trail repairs and installation of signage. FY 17-18 will be the installtion of the center. | $ 5,000 | $ 25,000 | $ 170,000 | $ - | $ - | $ 200,000 |
| 3 | John D. Milner Sports Complex | This park has regional draw potential. Renovations to the park are required to maintain is presence and increase it's profitablity possiblities. Renovations include four baseball fields and stands, the soccer box, replace playground, concession building, resurfacing of parking lot, accessiblity throughout the park, and update signage. FY 15 will address the fields, stands and concession area. FY 16 will address replacement of the playground, increased accessibility and signage. FY 17 will address the parking lots. | $ 100,000 | $ 30,000 | $ 50,000 | $ - | $ - | $ 180,000 |

## *Parks Recreation*

| Project # | Requested Item/Project | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| 4 | Sumner Park | This park has great potential to transform into a large community park with regional draw. There is a need for increased accessiblity throughout the park connecting amenities, installation of shelters, demolition of delapidated buildings renovation of fields, stands and restrooms, and resurfacing of parking lots. FY 15 shelters the city currently has will be installed. FY 16 will address renovation of the fields, stands, and restrooms (demolishing the delapidated structures). FY 17 will address increasing accessiblity throughout the park and resurfacing of the parking lots. (Possilbe interdepartmental project) | $ 17,000 | $ 85,000 | $ 25,000 | $ - | $ - | $ 127,000 |
| 5 | Sykes Park | Sykes Park is a large community park with densely wooded areas and are cause for safety concern. A landscape architect and aborist should be contracted to assess the property and make recommendations for improving safety and maintaining health of the mature forest. Other improvements will include replacement of existing stone grills, addressing the shelter roofs, and adding electrical outlets (Possible interdepartmental project). Adding a clubhouse/concession facility will allow for the City to host various USTA ALTA tournaments allowing for a regional draw to the park and the City. FY 16 the landscape architect and arborist will be contracted and the gills will be replaces, shelter roofs addressed, the addition of electrical outlet, and additional accessibility will be addressed. FY 17-18 will be fuding and installation of the clubhouse/concession facility | $ 30,000 | $ 75,000 | $ 75,000 | $ - | $ - | $ 180,000 |
| 6 | South Commerce Park | This park is the only park currently servicing ward D and it is not developed. Conceptual plans have been created. Implentation of the plan is all which is required. This park will have a complete build-out. Construction and installation of the following: basketball court, tennis courts, pavilions/shelters, parking lot, playground, gazebo, benches, drinking fountains, trash receptacles, signage, police call box, lighting, restrooms, walking trail, and landscaping. This can be completed in two phases. | $ 275,000 | $ 180,000 | $ - | $ - | $ - | $ 455,000 |

## *Parks Recreation*

| Project # | Requested Item/Project | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| 7 | Sloan Hogan Park | This is an old baseball field that has overgrown. This property was previously owned by fulton county school board. This property can be renovated to be used as a multi-purpose athletic field. A landscape architect should be contracted to comple a plan for the site. Then renovation of the field and add parking. | $ - | $ - | $ 80,000 | $ - | $ - | $ 80,000 |
| 8 | Jefferson Park Recreation Center | Currently, this is the only recreatrion center in the City. Extensive renovations have been done to make this facility better. There are a few remaining renovations to completely meet the need of the community. The Courtyard is an area that can be renovated to increase facility rentals and events. The railing must be removed, shading/protected area added, tables & chairs or benches added, resurface concrete. This can be a interdepartmetal project. Also, the wieght rooms must be added to the central HVAC system. | $ 25,000 | $ - | $ - | $ - | $ - | $ 25,000 |
| 9 | Center Park | The stormwater issue at this park is being addressed during FY14-15. Once the stormwater issue is resolved, the accessiblitity should be increased, amenities and signs replaced, and invasive plant species removed. | $ - | $ 20,000 | $ 20,000 | $ - | $ - | $ 40,000 |
| 10 | Eagan Park | Replace park sign and add a shelter | $ - | $ - | $ - | $ 22,000 | $ - | $ 22,000 |
| 11 | Bryan Park | Add walkways between amenities, add a shelter, replace park sign | $ - | $ - | $ - | $ 25,000 | $ - | $ 25,000 |
| 12 | River Park | Add walkways between amenities, add shelter | $ - | $ - | $ - | $ 22,000 | $ - | $ 22,000 |
| 13 | Smith-Taylor Park | This park is currently not developed. This has the potential to be a passive park with a community garden area. A landscape architect should be contracted to develop a plan for the site. | $ - | $ - | $ - | $ - | $ 5,000 | $ 5,000 |
| 14 | Rantin Park | This park has recently been renovated with a new restroom facility, two new shelters and a playground | | | | | | $ - |

## *Parks Recreation*

| Project # | Requested Item/Project | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| 15 | New Aquatic Center/Recreation Complex | Currently Jefferson Park Recreation Center is the only recreatio facility in the City of East Point. Adding a state of the art facility has the potential to provide a number of community amenities as well as attract families to move to the city. A facility of this type will allow for state and regional events which would bring in revenue and visitors to the city. | $ - | $ - | $ 5,400,000 | $ 5,400,000 | $ 5,400,000 | $ 16,200,000 |
| | | **Total** | **$602,000** | **$440,000** | **$5,820,000** | **$5,469,000** | **$5,405,000** | **$17,736,000** |
| | | **Funding Sources** | | | | | | |
| | | General Fund | $602,000 | $440,000 | $ 420,000 | $ 69,000 | $ 5,000 | $ 1,536,000 |
| | | Parks & Rec Bond | $ - | $ - | $ 5,400,000 | $ 5,400,000 | $ 5,400,000 | $ 16,200,000 |
| | | **Total Funding Sources** | **$602,000** | **$440,000** | **$5,820,000** | **$5,469,000** | **$5,405,000** | **$17,736,000** |

## *Electric - Proposed Replacement Vehicles*

| Requested Item(s) | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|
| Bucket Truck | New replacement for Truck #126; 2002 F550 Ford Truck, Pocket Truck Altec; 42 ft workers height used for substation, electric commercial metering and traffic signals. | $ 150,000 | $ - | $ - | $ - | $ - | $ 150,000 |
| Bucket Truck | New replacement for Truck #143; Freithliner Chassis 2000 Altec Bucket AA-55, 55 ft. working height. | $ 190,000 | $ - | $ - | $ - | $ - | $ 190,000 |
| Bucket Truck | New replacement for Truck #127; 2002 Freightliner Truck, 2002 Altec AA_55, 55ft workers height. Bucket truck 127 is (11) eleven years old, has 57,731 miles, 58000 hrs on unit. | $ - | $ 190,000 | $ 190,000 | $ - | $ - | $ 380,000 |
| Superintendant Truck | Regular cab; Pickup 2001 F-150 4x4 XLT #116; New replacement for 2001 F150 4x4 regular cab XLT pickup truck (12) years old; 70,200 miles; high repair costs. | $ 32,000 | $ - | $ - | $ - | $ - | $ 32,000 |
| | **Total** | **$ 372,000** | **$ 190,000** | **$ 190,000** | **$ -** | **$ -** | **$ 752,000** |
| | **Funding Source** | | | | | | |
| | **Electric Fund - Yr End Settlement** | **$ 372,000** | **$ 190,000** | **$ 190,000** | **$ -** | **$ -** | **$ 752,000** |

## *Electric - Capital Projects*

| Priority | Requested Projects | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| 1 | New Apartments Redwine Road | New Electrical infrastructure and New Security Lights Cost for Apartments. New project and New revenue of $357,200 annually. **This project will be funded from impact fees collected from owner.** | $ 300,000 | $ 300,000 | $ - | $ - | $ - | $ 600,000 |
| 2 | New Mt. Olive School on Mt. Olive Drive **(Ward C)** | Old school will be demolished and new school be built. Project to install new electrical infrastructure and relocating poles. **This new project will be funded by impact fees from owner.** | $ 175,000 | $ 25,000 | $ - | $ - | $ - | $ 200,000 |
| 3 | New revenue projects unknown in city. | **These projects will be funded by impact fees from owner.** | $ 400,000 | $ 400,000 | $ 400,000 | $ 400,000 | $ 400,000 | $ 2,000,000 |
| 4 | Colony of Camp Creek Apartments; Kennelworth Drive | Replacement of existing electrical underground cable (33 yrs old) | $ 70,000 | $ 80,000 | $ - | $ - | $ - | $ 150,000 |
| 5 | Inspection of Wood Poles in the Ben Hill Substation area | This will involve checking (3) three Circuits in the Substation; The Wood Pole have not been checked in the Ben Hill Substation area in (15) Fifteen Years. **(Replacement pole project)** | $ 30,000 | $ 25,000 | $ 65,000 | $ 65,000 | $ 65,000 | $ 250,000 |
| 6 | New Street Lights for Normanberry Drive from Cheney Street to Cleveland Ave | Existing Street light (50) Fifty years old, Light base plates missing on hand holes, Poles need painting, damaged conduit. **(Streetlight Replacement Project)** | $ 15,000 | $ 15,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 180,000 |

## *Electric - Capital Projects*

| Priority | Requested Projects | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| 7 | Replacement of (40) forty traffic signal intersection signal heads | The current Signal Head have been up (10) ten years and are polycarbonate. Signals light housings are cracking due to weather. | $ 15,000 | $ 10,000 | $ 15,000 | $ 15,000 | $ 15,000 | $ 70,000 |
| | | **Total Projects** | **$ 1,005,000** | **$ 855,000** | **$ 530,000** | **$ 530,000** | **$ 530,000** | **$ 3,450,000** |
| | | **Funding Sources** | | | | | | |
| | | Impact Fees | $ 875,000 | $ 725,000 | $ 400,000 | $ 400,000 | $ 400,000 | $ 2,800,000 |
| | | Pole Rental Fees | $ 130,000 | $ 130,000 | $ 130,000 | $ 130,000 | $ 130,000 | $ 650,000 |
| | | **Total** | **$ 1,005,000** | **$ 855,000** | **$ 530,000** | **$ 530,000** | **$ 530,000** | **$ 3,450,000** |

## *Solid Waste*

| Requested Item | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|
| | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| Curb side recycling | Recycling carts are needed to implement this program | $ 245,000 | $ 147,000 | $ - | $ - | $ - | $ 392,000 |
| Automated side loader garbage | Replacement vehicle; Replaces Truck #399 | $ 244,000 | $ - | $ - | $ - | $ - | $ 244,000 |
| Automated Garbage containers - 500 containers @ $49.00 each | In order for the Solid Waste Division to maintain an efficient level of service, we must replace these containers on a regular basis. | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 125,000 |
| Rear Loader Garbage/Trash Truck | Replacement vehicle; Replaces Truck #380 | $ - | $ 166,000 | $ - | $ - | $ - | $ 166,000 |
| Pickup Truck | Replacement vehicle; Replaces Truck #360 | $ - | $ - | $ 25,000 | $ - | $ - | $ 25,000 |
| | **Total** | **$ 514,000** | **$ 338,000** | **$ 50,000** | **$ 25,000** | **$ 25,000** | **$ 952,000** |
| | **Funding Source** | | | | | | |
| | **Solid Waste Fund** | **$ 514,000** | **$ 338,000** | **$ 50,000** | **$ 25,000** | **$ 25,000** | **$ 952,000** |

## *Storm water*

| Priority | Requested Item/Project | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| 1 | STORM WATER Infrastructure Inventory | NPDES Compliance Support Services for MS4 and SWMP | $ 400,000 | $ 400,000 | $ 400,000 | $ 400,000 | $ 400,000 | $ 2,000,000 |
| 1 | Floodplain Management Program | The Floodplain Management Program is being implemented by the Public Works Department to better identify flooding risks and protect the citizens from increased flooding risks. Citywide Flood property Evaluation & Ranking is esencial to to empliment Homebuy out through FEMA grant program. In order to better Identify those structures in the floodplain and to purchase the most at-risk homes and/or implement capital improvement projects (CIPs) to protect these properties;evaluate the risk to which these properties are subject, and pursue funding. | $ 285,000 | $ 200,000 | $ 200,000 | $ 200,000 | $ 200,000 | $ 1,085,000 |
| 1 | Geographical Information System | Used for daily job funcitons for NPDES and MS4 compliance. Used to inventory all the City's infrastructure. | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 50,000 |
| 1 | Randall Street and East Forrest Avenue / Norman Berry Drive Improvements | Yard / property flooding | $ 185,000 | $ 100,000 | | | | $ 285,000 |
| 1 | Jim's Creek | Yard and Street flooding | $ 165,000 | $ 100,000 | $ 100,000 | | | $ 365,000 |
| 1 | Sun Valley Creek | Yard flooding complaints; Driveway collapse at 4513 Catalina Cir.; Basement flooding at 4363 Sun Valley Blvd. "Land acqusition from GA DOT" | $ 300,000 | $ 300,000 | $ 300,000 | $ 300,000 | $ 300,000 | $ 1,500,000 |
| 1 | Lester Street / Spring Avenue | Yard, basement, and street flooding complaints | $ 150,000 | | | | | $ 150,000 |
| 2 | Norman Berry Drive (Near Maria Head Terrace) Pipe Replacement | Major Road Flooding | $ 50,000 | $ 250,000 | $ | $ | $ | $ 300,000 |
| 2 | Maria Head Terrace Berm Construction | Secondary Road with potential structural flooding | $ 75,000 | $ 150,000 | $ 150,000 | | | $ 375,000 |
| 2 | Calhoun Avenue Pipe Replacement | Major road flooding (Intersection of Calhoun Ave. & Norman Berry Drive) | $ 300,000 | | | | | $ 300,000 |

## *Storm water*

| Priority | Requested Item/Project | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| 2 | N. Martin Street Regional Storage Improvement | Major road flooding; regional improvement for downstream flooding problems | $ 150,000 | $ 250,000 | $ 250,000 | | | $ 650,000 |
| 2 | Major Culvert Repair "estimate 1 per year" | Repair Identified Culverts in need of replacement | $ 150,000 | $ 150,000 | $ 150,000 | $ 150,000 | $ 150,000 | $ 750,000 |
| 3 | Georgia Power Pond | Provide additional detention in the existing pond owned by Georgia Power Company. This project would Include an additional excavation of 4.6 ac-ft to the existing storage volume of 1.3 ac-ft. This project is to reduce the street, yard, and driveway flooding on the North Fork of Camp Creek. This would prevent the pond from overtopping in the 2-year storm event and also heip in detaining flows coming along Gilbert creek. | $ 150,000 | $ 150,000 | $ 150,000 | $ 150,000 | $ 150,000 | $ 750,000 |
| 3 | Meadow Lark Lane Pipe Replacement | Replace the existing 36-inch RCP pipe under Meadow Lark Lane with a 42-inch RCP to reduce the frequency and depth of overtopping. This project is to fix / correct the current Road overtopping and render the road passable in the 25-year and smaller storm events. | $ 70,000 | $ 200,000 | $ 200,000 | $ 200,000 | $ 200,000 | $ 870,000 |
| 3 | Grove Avenue Pipe Replacement | Replace the existing twin 18-inch RCPs under Grove Avenue with twin 30-inch RCPs. This project is to reduce the frequency and depth of overtopping at the road. This proposed improvement will reduce peak stages at Grove Avenue under all modeled storm events and render the road passable in the 2-year through 100-year storm event. | $ 150,000 | $ - | $ - | $ - | $ - | $ 150,000 |
| | | **Total - Priority 1** | **$ 1,495,000** | **$ 1,110,000** | **$ 1,010,000** | **$ 910,000** | **$ 910,000** | **$ 5,435,000** |
| | | **Total - Priority 2** | **$ 725,000** | **$ 800,000** | **$ 550,000** | **$ 150,000** | **$ 150,000** | **$ 2,375,000** |
| | | **Total - Priority 3** | **$ 370,000** | **$ 350,000** | **$ 350,000** | **$ 350,000** | **$ 350,000** | **$ 1,770,000** |
| | | **Grand Total** | **$ 2,590,000** | **$ 2,260,000** | **$ 1,910,000** | **$ 1,410,000** | **$ 1,410,000** | **$ 9,580,000** |
| | | **Funding Sources** | | | | | | |
| | | **Storm water Fund** | **$ 2,590,000** | **$ 2,260,000** | **$ 1,910,000** | **$ 1,410,000** | **$ 1,410,000** | **$ 9,580,000** |

**Notes:**

## *Storm water*

| Priority | Requested Item/Project | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |

"Priority 1 " Includes projects that were City-identified priority reaches and locations with citizen complaints or lawsuits. Compliance related for NPDES Permit or CRS program.

"Priority 2" Includes projects that involve likely structural flooding or road overtopping of major roads or secondary road overtopping with no alternate access to residences.

"Priority 3" Includes projects that involve secondary road overtopping where there is alternate access to residences and other minor road overtopping.

*Design is needed on all projects for exact cost estimate* Numbers are preliminary cost based on best available data.

## *Water and Sewer*

| Priority | Requested Item | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | **4440- Waterline** | | | | | | | |
| 1 | 2 &4 Inch Water Main Replacement-Phase 3 | This project will entail replacing 2-inch and 4-inch water mains located throughout the City with 6-inch and 8-inch pipes. Phase 1 & 2 construction is complete, and there are a total of three phases. The replacement of the smaller piping will eliminate old and undersized piping that lead to frequent pipe breaks, and improve overall water service to residents in affected neighborhoods. This project is identified as a high priority project in the Water System Master Plan. | $ 500,000 | $ 500,000 | $ - | $ - | $ - | $ 1,000,000 |
| | **4430- Water Treatment Plant** | | | | | | | |
| 2 | Water valve Location and Excercising- Phase | This project will supplement work already performed as part of the GIS database updates. It will help address low flow fire hydrants, particularly in Ward A, that are believed to be related to closed, partially closed, and faulty valves. | $ 125,000 | $ 125,000 | $ - | $ - | $ - | $ 250,000 |
| 3a | Intrusion and Video Surveliance - Water Treatment Plant | Install intrusion and video surveliance systems at major water system locations. | $ 50,000 | $ - | | $ - | $ - | $ 50,000 |
| 3b | Install video/intrusion system @ Benhill | Install intrusion and video surveliance systems at major water system locations. | | $ 50,000 | $ - | $ - | $ - | $ 50,000 |
| 3c | Intrusion and video surveliance system @Sweet Water Creek | Install intrusion and video surveliance systems at major water system locations. | | $ - | $ 150,000 | $ - | $ - | $ 150,000 |
| 4 | Loop Design System for the City of East Point Water Treatment Plant | The Water Distribution System shall be looped at all possible dead end locations. When connecting to a 10' ft water main or greater and the proposed water line is 600'ft. long you must install 10" water line or have a loop system; this is a water design requirement. The Loop Design enables the proper chlorination of Water Distribution System; Upgrade workshop/meet EPD Compliance. You must provide a loop on water mains when possible. Loops will be considered on an individual case basis with dedicated easements. | $ 150,000 | $ 150,000 | $ 150,000 | $ 150,000 | $ 100,000 | $ 700,000 |

## *Water and Sewer*

| Priority | Requested Item | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| 5 | Booster Pump Station Design & Construction | This project is another top-tier priority project identified by the Water System Master Plan. It will separate the City's water system into two pressure zones, reducing reliance on the back-up, high-service pumps at the Water Treatment Plant during periods of high water demand, improve the system ability to cycle its water tanks, and provide the necessary water pressure to support the construction of a Water Storage Tank in the vicinity of the Camp Creek Marketplace. The City has received correspondence from Georgia EPD regarding the additional water storage required for fire protection near the Marketplace development. **Funding for this project will come from the CIP Bond.** | $ 750,000 | $ - | $ - | $ - | $ - | $ 750,000 |
| 6 | Upgrade Scada System & Pressure Monitors | Update system wide Scada system for better functionality, securtiy and graphics. Current system is old and not supported. Install monitors in distribution system. The scada system controlls and monitors 90% of the water treatment operation( filters, pumps, chemcial feed pumps, etc). | $ 125,000 | $ 125,000 | $ - | $ - | $ - | $ 250,000 |
| 7 | Emergency Water Program | When safe drinking water is not available it is an emergency. This program will help the City identify it's capability to respond to its citizens and employees in case of a man made and /or natural emergencies/disasters. This program will make sure the City has response plans, safety plans, rapid distribution plans and operations are up to standard and functional. The program will put East Point in the fore front of emergency preparedness and establish the City as a leader in the SE United States. The program consists of an assessment and program design and a rapid deployable water delivery system that is state of the art. This program will incorporate the City's Code Red System and work with our award winning first responders program. This is a Joint project with the Fire department. | $ 25,000 | $ 25,000 | $ - | $ - | $ - | $ 50,000 |

## *Water and Sewer*

| Priority | Requested Item | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| 8 | Water Plant Laboratory Upgrade | The EPA/EPD issued more requirements that will increase our current lab work load and size. The current lab has not been refurbished since the 1950's and is old and not modern. Current/ New regulations will required more testing and more space than current lab has. New lab will be located in adjacent office space at the plant. New lab will help us test more areas in the City. New equipment will help us respond to water quality issues faster. | $ 30,000 | $ 30,000 | $ - | $ - | $ - | $ 60,000 |
| | **4331- Sewerline** | | | | | | | $ - |
| 9 | Lease/Purchase New Vac Truck | We need this truck for our daily operations.The Vac truck is used for our sewer cleaning. Our Vac Truck is not working properly and constantly in the shop for repairs. We currently are using Golden Rule Plumbing to assist us with the sewer cleaning. | $ 60,000 | $ 60,000 | $ 60,000 | $ 60,000 | $ 60,000 | $ 300,000 |
| | **4440-4331 Water/Sewerlline** | | | | | | | |
| 10 | Purchase Low Boy Truck and Trailer | Currently the City does not have a Low Boy Truck and Trailer to transport its big Excavator and we currently pay a contractor to move this equipment for us. This is very expensive and hampers our logistics. Public Works will go half on this piece of equipment. | $ 37,500 | $ 37,500 | $ - | $ - | $ - | $ 75,000 |
| | | **Total** | **$ 1,852,500** | **$ 1,102,500** | **$ 360,000** | **$ 210,000** | **$ 160,000** | **$ 3,685,000** |
| | | **Funding Sources** | | | | | | |
| | | Water & Sewer Fund | $ 1,102,500 | $ 1,102,500 | $ 360,000 | $ 210,000 | $ 160,000 | $ 3,685,000 |
| | | CIP Bond | $ 750,000 | $ - | $ - | $ - | $ - | $ - |
| | | **Total Funding Sources** | **$ 1,852,500** | **$ 1,102,500** | **$ 360,000** | **$ 210,000** | **$ 160,000** | **$ 3,685,000** |

## *Information Technology*

| Requested Item | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|
| | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| Cisco License Renewal | Licenses will ensure all of the Cisco networking equipment receives the latest firmware updates, software upgrades and technical support. This one-time cost will roll-up our existing licenses to the most current level. And a reduced annual maintenance will resume after the this purchase is installed on equipment. | $ 60,000 | $ - | $ - | $ - | $ - | $ 60,000 |
| Data Deduplication / Disaster Recovery Phase 2 | To reduce the backup storage footprint and create a redundant backup system for the purpose of disaster recovery, a data deduplication system will backup and replicate data between the Jefferson Station and LEC server rooms. This localized storage system will resolve the need for external tapes and tape drives thus creating the easiest and quickest form of recovery in the event of a disaster. | $ 100,000 | $ - | $ - | $ - | $ - | $ 100,000 |
| Off-Site Data Library / Disaster Recovery Phase 3 | After redundancy on the network and the systems are implemented, we will need to implement an off-site data library as the final phase of the IT Disaster Recovery Plan. We would like to utilize a cloud service for this location. A virtual cloud will allow data encryption security and storage of large amounts data without the need for physical media. This data will be updated real-time and only accessible to our systems and administrators. | $ - | $ 50,000 | $ - | $ - | $ - | $ 50,000 |
| New IT Division Vehicle (SUV) | The current IT vehicle is in need of replacement. Possible 5 year lease purchase | $ 25,000 | $ - | $ - | $ - | $ - | $ 25,000 |

## *Information Technology*

| Requested Item | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|
| | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| Upgrade Door Locking System | The City is currently running two disjointed door locking systems. The system at Jefferson Station and other remote sites is close to 10 years old. City Hall was recently upgraded to tap card and remote video accessibility/access. This request is to upgrade the remaining sites to the same system at City Hall. | $ 20,000 | $ - | $ - | $ - | $ - | $ 20,000 |
| Redesign City Website | The City website is in need of a redesign to include an information architecture that can support a global alert system, easier navigation to key services, a user content management system (CMS), and online registration and bill pay accessibility. | $ - | $ 50,000 | $ - | $ - | $ - | $ 50,000 |
| Dell Hardware Upgrade | Within the next 5 years, the City will need to upgrade the existing computer hardware. The IT division has previously standardized all computer equipment to Dell, this will continue for support and maintenance purposes. | $ - | $ - | $ 25,000 | $ 25,000 | $ 25,000 | $ 75,000 |
| Microsoft Office Software Upgrade | We currently have several Microsoft Office versions, 2003/2007/2010, city-wide. The IT division would like to standardize all Office products to the Microsoft Office 2010 version. | $ - | $ - | $ - | $ - | $ 15,000 | $ 15,000 |

## *Information Technology*

| Requested Item | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|
| Symantec Anti-Virus - Windows 8 | A new Symantec Anti-Virus software will be required for compatibility with upgraded Windows 8 systems. One-time purchase of server software and licenses, annual maintenance will resume after this installation. | $ - | $ - | $ - | $ - | $ 15,000 | $ 15,000 |
| Windows 8 Platform Upgrade | For the purchase Windows 8 all-in-one tablet style devices for Customer Care, Cashiers and Meter Readers. Initial roll-out on Customer Care Department for testing and compatibility, other departments to be upgraded within FY19 | $ - | $ 5,000 | $ 15,000 | $ - | $ - | $ 20,000 |
| | **Total Requested** | **$ 205,000** | **$ 105,000** | **$ 40,000** | **$ 25,000** | **$ 55,000** | **$ 430,000** |
| | **Funding Source** | | | | | | |
| | **All Utility Funds (Water, Electric, Storm water, Solid Waste)** | **$ 205,000** | **$ 105,000** | **$ 40,000** | **$ 25,000** | **$ 55,000** | **$ 430,000** |

**NOTE:**

| | |
|---|---|
| | **FY14 COMPLETION DATE** |
| Network Redesign / Disaster Recovery Phase 1 | **ITB Solicitation - WAN upgrade and redesign** This network redesign will implement a 'hub and spoke' topology. The built-in network redundancy will allow each site to maintain data and voice in the event of an emergency at another location. This network redesign includes the upgrade and management of Firewall and Routers that will meet FIPS140-2 compliance. |

## *Customer Care*

| Deparment | Requested Item | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|
| | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| Customer Care - Admin | Replacment of roof | Severe leaks; been inspected & requires major repairs | $ 50,000 | $ - | $ - | $ - | $ - | $ 50,000 |
| Customer Care - Admin | Ford Focus | Transportation for onsite auditoring of utility accounts, trainings & meetings | $ 14,587 | $ - | $ - | $ - | $ - | $ 14,587 |
| Customer Care - Customer Svcs | Complete model 523 Customer & Teller units (3) | Replace Drive Through payment units outside and inside. | $ 21,534 | $ - | $ - | $ - | $ - | $ 21,534 |
| Customer Care - Customer Svcs | Recording, Quality and Workforce modules for CCX | Purchase of Recording, Quality and Workforce modules for Cisco Call Center Express call management software; will integrate with current system. | $ 30,000 | $ - | $ - | $ - | $ - | $ 30,000 |
| Customer Care - Meter | F150 (2) @ $16,500 | Replacement vehicles | $ 33,000 | $ - | $ - | $ - | $ - | $ 33,000 |
| Customer Care - Meter | F150 (5) @ $16,500 | New vehicles for implementation of Revenue Protection Unit | $ 16,500 | $ 16,500 | $ 16,500 | $ 16,500 | $ 16,500 | $ 82,500 |
| Customer Care - Meter | Ford Focus (6) @ $14,587 | New vehicles for implementation of Revenue Protection Unit | $ 14,587 | $ 14,587 | $ 14,587 | $ 14,587 | $ 14,587 | $ 72,935 |
| Customer Care - Meter | Meter Readers (4) @ $11,520 | Replacement equipment - Itrons | $ 46,080 | $ 46,080 | $ 46,080 | $ 46,080 | $ 46,080 | $ 230,400 |
| Customer Care - Meter | PremierPro service for IVR System | Renewal for Voice Permits (Annually) | $ 9,910 | $ 9,910 | $ 9,910 | $ 9,910 | $ 9,910 | $ 49,550 |
| Customer Care - Meter | Electric Meters (150) | Replacement equipment | $ 62,555 | $ 62,555 | $ 62,555 | $ 62,555 | $ 62,555 | $ 312,775 |
| Customer Care - Meter | Water Meters (150) | Replacement equipment | $ 65,245 | $ 65,245 | $ 65,245 | $ 65,245 | $ 65,245 | $ 326,225 |
| | | **Total Requested** | **$ 363,998** | **$ 214,877** | **$ 214,877** | **$ 214,877** | **$ 214,877** | **$ 1,223,506** |
| | | **Funding Source** | | | | | | |
| | | **All Utility Funds (Water, Electric, Storm water, Solid Waste)** | **$ 363,998** | **$ 214,877** | **$ 214,877** | **$ 214,877** | **$ 214,877** | **$ 1,223,506** |

## *Grants*

| Requested Item/Project | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|
| 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. | $ 300,000 | $ - | $ - | $ - | $ - | $ 300,000 |
| 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. | $ 1,440,000 | $ - | $ - | $ - | $ - | $ 1,440,000 |
| 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. | $ 330,000 | $ 205,176 | $ 3,661,817 | $ - | $ - | $ 4,196,993 |
| | **Total** | **$ 2,070,000** | **$ 205,176** | **$ 3,661,817** | **$ -** | **$ -** | **$ 5,936,993** |
| | **Funding Sources** | | | | | | |
| | Grant Fund | $ 1,667,000 | $ 170,980 | $ 2,891,097 | $ - | $ - | $ 4,729,077 |
| | General Fund - Matching funds | $ 403,000 | $ 34,196 | $ 770,720 | $ - | $ - | $ 1,207,916 |
| | **Total Funding Sources** | **$ 2,070,000** | **$ 205,176** | **$ 3,661,817** | **$ -** | **$ -** | **$ 5,936,993** |

## *Citywide - Facility and Building Maintenance*

| Fund | Department | Requested Item/Project | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|---|
| General (100) | PW - B&G | Environmental building assessment | Determine bldg compliance for mold, asbestos, etc. | $ 100,000 | $ - | $ - | $ - | $ - | $ 100,000 |
| General (100) | Police | Jail Plumbing | Water pressure issues | $ 100,000 | $ - | $ - | $ - | $ - | $ 100,000 |
| General (100) | Police | Commercial grade carpet for the Law Enforcement Center | The carpet that is currently within the Law Enforcement Center is mismatched, fraying, loose and has holes in certain areas | $ 45,000 | $ - | $ - | $ - | $ - | $ 45,000 |
| General (100) | Police | Windows (LEC) | To replace windows that are leaking. | $ 30,000 | $ - | $ - | $ - | $ - | $ 30,000 |
| General (100) | Police | Replace Cooling Tower | HVAC - LEC | $ - | $ 50,000 | $ - | $ - | $ - | $ 50,000 |
| General (100) | Police | Replace Building Boiler | Replace old worn out unit over 20 years old to more efficient unit. | $ - | $ - | $ 50,000 | $ - | $ - | $ 50,000 |
| General (100) | Police | Sealing and Painting of the Upper and Lower Parking Lot of the Law Enforcement Center (2727 East Point St) | The Law Enforcement Center upper and lower parking lots are in need of refurbishing by seal coating, linemarking and curb painting. The parking lots are original lots from 1989 and have not had any maintenance performed since that time. | $ - | $ - | $ - | $ 19,000 | $ - | $ 19,000 |
| General (100) | Police | Lighting in Parking Lot | Several of the lights are not working. | $ - | $ - | $ - | $ 20,000 | $ - | $ 20,000 |
| General (100) | Fire | Window Replacement Station 2 & 4 @ $20,000 each | Windows are in need of replacment due to normal wear and insulation issues. | $ 40,000 | $ - | $ - | $ - | $ - | $ 40,000 |

## *Citywide - Facility and Building Maintenance*

| Fund | Department | Requested Item/Project | Justification | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|---|
| | | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| General (100) | Fire | Building Repairs Station #1 (2727 East Point Street ) | Overall remodel to include, windows, HVAC system, overhead doors, ceilings, floors, appliances, restroom remodeled, asphalt on apron, paint, stairwell repair (foundation problems) electrical, exhaust system, roof and building walls | $ 140,000 | $ - | $ - | $ - | $ - | $ 140,000 |
| General (100) | Fire | Building Repairs Station #2 (3171 Norman Berry Drive) | Repairs to include windows replace, AC unit on the crew side (unit installed in 1988) and patio repair. | $ 20,000 | $ - | $ - | $ - | $ - | $ 20,000 |
| General (100) | Fire | Building Repairs Station #4 (2222 Ben Hill Road) | Repairs to include windows replace ceiling, tiles replaced, plumbing fixture, electrical outlets and lighting, asphalt on apron, HVAC unit (built in 1960). | $ 70,000 | $ - | $ - | $ - | $ - | $ 70,000 |
| General (100) | Court | HVAC System | None of the thermostats work throughout the department. This causes the conditions in the courtroom and surrounding areas to be unbearable at times. | $ 33,000 | $ - | $ - | $ - | $ - | $ 33,000 |
| General (100) | Court | Mold Assessment | Due to the amount of leaks we have had in the department, the air quality has been compromised and needs to be assessed. | $ 10,000 | $ - | $ - | $ - | $ - | $ 10,000 |
| General (100) | Court | Counter in Clerk's Office & Window | The counter in the Clerk's office is falling apart and needs to be replaced. | $ 5,000 | $ - | $ - | $ - | $ - | $ 2,000 |
| General (100) | Court | Paint/Wall Paper & Judge's Bench | Paint through out the court department and Wall Paper in court room is peeling and cracking; Sand, Stain and Refinish Judge's Bench | $ 91,150 | $ - | $ - | $ - | $ - | $ 8,000 |

## *Citywide - Facility and Building Maintenance*

| Fund | Department | Requested Item/Project | Justification | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|---|
| Internal (599) | Customer Care - Admin | Replacment of roof | Severe leaks; been inspected & requires major repairs | $ 50,000 | $ - | $ - | $ - | $ - | $ 50,000 |
| Internal (599) | Customer Care - Customer Svcs | Complete model 523 Customer & Teller units (3) | Replace Drive Through payment units outside and inside. | $ 21,534 | $ - | $ - | $ - | $ - | $ 21,534 |
| | | | **Total** | **$ 755,684** | **$ 50,000** | **$ 50,000** | **$ 39,000** | **$ -** | **$ 808,534** |
| | | | **Summary by Fund** | | | | | | |
| | | | General | $ 684,150 | $ 50,000 | $ 50,000 | $ 39,000 | $ - | $ 737,000 |
| | | | Internal | $ 71,534 | $ - | $ - | $ - | $ - | $ 71,534 |

## *Citywide - Vehicle and Equipment*

| Fund | Department | Requested Items | Justification | Replacement # | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| Internal (599) | Customer Care - Admin | Ford Focus | Transportation for onsite auditoring of utility accounts, trainings & meetings | | $ 14,587 | $ - | $ - | $ - | $ - | $ 14,587 |
| Internal (599) | Customer Care - | F150 (2) @ $16,500 | Replacement vehicles | | $ 33,000 | $ - | $ - | $ - | $ - | $ 33,000 |
| Internal (599) | Customer Care - Meter | F150 (5) @ $16,500 | New vehicles for implementation of Revenue Protection Unit | N/A | $ 16,500 | $ 16,500 | $ 16,500 | $ 16,500 | $ 16,500 | $ 82,500 |
| Internal (599) | Customer Care - Meter | Ford Focus (6) @ $14,587 | New vehicles for implementation of Revenue Protection Unit | N/A | $ 14,587 | $ 14,587 | $ 14,587 | $ 14,587 | $ 14,587 | $ 72,935 |
| Internal (599) | Customer Care - Meter | Meter Readers (4) @ $11,520 | Replacement equipment - Itrons | | $ 46,080 | $ 46,080 | $ 46,080 | $ 46,080 | $ 46,080 | $ 230,400 |
| Internal (599) | Customer Care - Meter | Electric Meters (150) | Replacement equipment | | $ 62,555 | $ 62,555 | $ 62,555 | $ 62,555 | $ 62,555 | $ 312,775 |
| Internal (599) | Customer Care - Meter | Water Meters (150) | Replacement equipment | | $ 65,245 | $ 65,245 | $ 65,245 | $ 65,245 | $ 65,245 | $ 326,225 |
| Electric (510) | Electric - Distribution | Bucket Truck | 2002 F550 Ford Truck, Pocket Truck Altec; 42 ft workers height used for substation, electric commercial metering and traffic signals. | 126 | $ 150,000 | $ - | $ - | $ - | $ - | $ 150,000 |
| Electric (510) | Electric - Distribution | Bucket Truck | Freithliner Chassis 2000 Altec Bucket AA-55, 55 ft. working height. | 143 | $ 190,000 | $ - | $ - | $ - | $ - | $ 190,000 |
| Electric (510) | Electric - Distribution | Bucket Truck | 2002 Freightliner Truck, 2002 Altec AA_55, 55ft workers height. Bucket truck 127 is (11) eleven years old, has 57,731 miles, 58000 hrs on unit. | 127 | $ - | $ 190,000 | $ 190,000 | $ - | $ - | $ 380,000 |

## *Citywide - Vehicle and Equipment*

| Fund | Department | Requested Items | Justification | Replacement # | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| Electric (510) | Electric - Distribution | Superintendant Truck | Regular cab; New replacement for 2001 F150 4x4 regular cab XLT pickup truck (12) years old; 70,200 miles; high repair costs. | 116 | $ 32,000 | $ - | $ - | $ - | $ - | $ 32,000 |
| General (100) | Police | Ford Police Interceptor (marked unit) - @ $45,240) | 2014 Ford Police Interceptor to include a computer, e-ticketing machine, software system allowing the downloading of reports into the City network wirelessly, and a mobile police band radio for communication. Paint scheme will be black and white. | | $ 226,200 | $ 135,720 | $ 135,720 | $ 316,680 | $ 316,680 | $ 1,131,000 |
| General (100) | Police | Ford Police Interceptor (unmarked unit - @ $24,000) | 2014 Ford Police Interceptor for Investigations Division. Paint scheme will be a solid color. | | $ 120,000 | $ 96,000 | $ 144,000 | $ 72,000 | $ 72,000 | $ 504,000 |
| General (100) | Police | Ford SUV (marked unit) - (4 @$33,930) | Will be used for command veicles for patrol. The vehicle will be use by the shift captains to carry NIMS equipment. | | $ - | $ 135,720 | $ - | $ - | $ - | $ 135,720 |
| General (100) | Police | Upgrade building Camara & Security systen | Will upgrade the old camara system to LED cameras. | | $ - | $ - | $ - | $ - | $ 40,000 | $ 40,000 |
| General (100) | Fire | Crown Victoria (3) | Administrative Vehicles for Fire Department fleets | | $ 21,600 | $ 21,600 | $ 21,600 | $ 21,600 | $ 21,600 | $ 108,000 |
| General (100) | Fire | Ford Taurus (3) | Administrative Vehicles for Fire Department fleets | | $ 18,000 | $ 18,000 | $ 18,000 | $ 18,000 | $ 18,000 | $ 90,000 |
| General (100) | Fire | Ranger (1) | Administrative Vehicles for Fire Department fleets | | $ 35,000 | $ - | $ - | $ - | $ - | $ 35,000 |

## *Citywide - Vehicle and Equipment*

| Fund | Department | Requested Items | Justification | Replacement # | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|---|---|
| General (100) | Fire | Transport Capable Ambulance (2) | An emergency rescue unit capable of allowing fire personnel to transport patients to local area medical facilities. Replacing fire rescue units with Fire Rescue Ambulances with transporting capabilities through a lease purchase agreement. Frontline rescue units are 2001 Ford 250 XL Conversion SuperDuty trucks with ove 65k miles. Per NFPA recommendations | | $ 88,000 | $ 88,000 | $ 88,000 | $ 88,000 | $ 88,000 | $ 440,000 |
| General (100) | PW - B&G | John Deere 1435 Riding Mower - (3) @ $9,000 | used to maintain city's right-of-way | | $ 9,000 | $ 18,000 | $ - | $ - | $ - | $ 27,000 |
| General (100) | PW - B&G | Backhoe - 14' x 4WD | **Replacement equipment;** Purchased in 1995, given to B&D in 2006. For the past 3 yrs it has been in the mainenance yard needing the transmission replaced. The cost to repair exceeds the cost to replace it. | | $ 48,732 | $ - | $ - | $ - | $ - | $ 48,732 |
| General (100) | PW - B&G | F150 Crew Cab 4x4 Pickup | **Replacement equipment;** Replaces 1998 F250 with 115,641 in miles. The continued use of this vehicle could potentially affect the health, safety and welfare | | $ - | $ 27,000 | $ - | $ - | $ - | $ 27,000 |
| General (100) | PW - R&D | Air Compressor | Replacement of unit #824; has been in shope for over 6 months and is unabled to be repaired. | | $ - | $ 30,000 | $ - | $ - | $ - | $ 30,000 |
| General (100) | Warehouse | Indoor Standup Forklift | Current Forklift over 25 Years and leaks. | N/A | $ 10,000 | $ - | $ - | $ - | $ - | $ 10,000 |

## *Citywide - Vehicle and Equipment*

| Fund | Department | Requested Items | Justification | Replacement # | Planning Years | | | | | Five Year Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | |
| General (100) | Warehouse | Outdoor Yard Forklift | Heavy duty yard forklifts | N/A | $ 20,000 | $ 20,000 | $ 20,000 | $ - | $ - | $ 60,000 |
| General (100) | Warehouse | Floor Scrubbers | Warehouse floors | N/A | $ 5,000 | $ - | $ - | $ - | $ - | $ 5,000 |
| General (100) | PW - R&D | 12 Ton Towing Trailor | R&D trailors has extensive repairs and new trailor will provide a neede 2nd trailor for both tandums. | | $ 18,000 | $ - | $ - | $ - | $ - | $ 18,000 |
| General (100) | PW - R&D | 6 year Flat Bed Dump Truck | Currently, the R&D yard truck is over 12 years old and in need of extensive repairs along with several safety issues. | | $ 65,000 | $ - | $ - | $ - | $ - | $ 65,000 |
| General (100) | PW - R&D | Mobile Vac Tank | Mobile Vacume Trailer will be used to remove trash and debris from strom drains and drainage pipe. | | $ 35,000 | $ - | $ - | $ - | $ - | $ 35,000 |
| Water (505) | Sewer Line Maintenance | Purchase Low Boy Truck and Trailer | Currently the City does not have a Low Boy Truck and Trailer to transport its big Excavator and we currently pay a contractor to move this equipment for us. This is very expensive and hampers our logistics. Public Works will go half on this piece of equipment. | N/A | $ 37,500 | $ 37,500 | $ - | $ - | $ - | $ 75,000 |
| Water (505) | Water/Sewerlline | Purchase Low Boy Truck and Trailer | Currently the City does not have a Low Boy Truck and Trailer to transport its big Excavator and we currently pay a contractor to move this equipment for us. This is very expensive and hampers our logistics. Public Works will go half on this piece of equipment. | N/A | $ 60,000 | $ 60,000 | $ 60,000 | $ 60,000 | $ 60,000 | $ 300,000 |
| Solid Waste (540) | Solid Waste | Curb side recycling | Recycling carts are needed to implement this program | | $ 245,000 | $ 147,000 | $ - | $ - | $ - | $ 392,000 |

## *Citywide - Vehicle and Equipment*

| Fund | Department | Requested Items | Justification | Replacement # | Planning Years FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | Five Year Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Solid Waste (540) | Solid Waste | Automated side loader garbage truck | Replacement vehicle; | 399 | $ 244,000 | $ - | $ - | $ - | $ - | $ 244,000 |
| Solid Waste (540) | Solid Waste | Automated Garbage containers - 500 containers @ $49.00 each | In order for the Solid Waste Division to maintain an efficient level of service, we must replace these containers on a regular basis. | | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 125,000 |
| Solid Waste (540) | Solid Waste | Rear Loader Garbage/Trash Truck | Replacement vehicle; | 380 | $ - | $ 166,000 | $ - | $ - | $ - | $ 166,000 |
| Solid Waste (540) | Solid Waste | Pickup Truck | Replacement vehicle; | 360 | $ - | $ - | $ 25,000 | $ - | $ - | $ 25,000 |
| | | | **Total** | | **$ 1,955,586** | **$ 1,420,507** | **$ 932,287** | **$ 806,247** | **$ 846,247** | **$ 5,960,874** |
| | | | **Summary Total by Fund** | | | | | | | |
| | | | General Fund | | $ 719,532 | $ 590,040 | $ 427,320 | $ 516,280 | $ 556,280 | $ 2,809,452 |
| | | | Water & Sewer | | $ 97,500 | $ 97,500 | $ 60,000 | $ 60,000 | $ 60,000 | $ 375,000 |
| | | | Electric | | $ 372,000 | $ 190,000 | $ 190,000 | $ - | $ - | $ 752,000 |
| | | | Solid Waste | | $ 514,000 | $ 338,000 | $ 50,000 | $ 25,000 | $ 25,000 | $ 952,000 |
| | | | Internal | | $ 252,554 | $ 204,967 | $ 204,967 | $ 204,967 | $ 204,967 | $ 1,072,422 |

The city of
EAST POINT
Georgia

# FY 2015
# Debt Service

The city of
EAST POINT
Georgia

# Debt Service Analysis

The City FY 2015 Debt Service obligation is as follows:

A. Water & Sewer 2006 CIP Bond

- Water & Sewer Enterprise Fund FY 2015 Debt Service $6,296,145
- Storm Water Enterprise Fund FY 2015 Debt Service $801,000
- Total Storm Water FY 2015 Debt Service $7,097,145
- Significant Comments:
  - The Debt Service payments are scheduled thru FY 2035
  - Based on FY 2007 CIP Refunding the Debt Service payments from FY 2020 thru FY 2035 will be reduced to annual payment of $3,335,795
  - The Strom Water Debt Service payment is 40% of budget.

B. Customer Care Building Financed Debt

- Remaining Principal Balance $988,742
- Payoff is scheduled for FY 2025
- Total FY 2015 Debt Service is $ 127,568.81
- Significant Comments:
  - The total remaining Interest Balance is $403,638.21
  - The Interest is front loaded.
  - Strongly recommend immediately paying off balance with MCT Funds and having Customer Care repay the MCT Fund over 4 year period to coincide with Ending of MCT Trust Fund

C. Camp Creek Tax Allocation District (TAD) 2002 Bond

- FY 2015 Debt Service Payment $2,370,000
- FY 2015 Projected TAD Tax Revenues $3,316,218
- Excess Tax Increment revenue will be used to pay Fulton County Board of Education and to Reduce Debt Service obligation with Fulton County Government & City of East Point portion as established in 2001 Camp Creed TAD Council Resolution
- Significant Comments:
  - The C.C. TAD payoff is scheduled for FY 2026
  - Refinancing will most likely shorten the scheduled payoff date.
  - When the C.C. TAD Debt Service is paid off the City General Fund will receive its share of Tax Revenues



The city of
EAST POINT
Georgia

# FY 2015
# Addendums

The city of
EAST POINT
Georgia

# FY2015

# BUDGET CALENDAR

## DEPARTMENTAL SCHEDULE

# FY 2015 BUDGET CALENDAR

| ACTIVITY | TIME FRAME | PARTICIPANTS |
|---|---|---|
| Capital Budget forms released | 12-06-2013 | Departments |
| Capital Budgets Due | 12-13-2013 | Departments |
| **CITY MANAGER REVIEW** OF DEPARMENTAL BUDGET CAPITAL REQUESTS Begins | 12-16-2013-01-15-2014 | City Manager, Departments, Budget Manager, Assets Manager, Finance Director |
| Draft of FY15/16 Capital Budget Proposal | 01-15-2014 | Budget Manager |
| **TRANSMITTAL SUBMITTED OF THE PRELIMINARY FY15 CAPITAL BUDGET REQUESTS: TO MAYOR, CITY COUNCIL (PER CITY CHARTER SECTION: 5-104)** | **01-17-2014** | **CITY MANAGER** |
| | | |
| Generate Personnel Roster with Fringe Benefits | 01-22-2014 | Human Resources |
| FY15/16 Budget Kick-off Meeting | 01-24-2014 | Budget Manager, Finance Director, Departments |
| Generate and distribute FY2015/2016 all Department Budget Worksheets to Department Heads | 01-24-2014 | Budget Manager |
| Prepare FY2015/2016 Departmental Budget Requests | 01-24-2014 through 02-07-2014 | Departments |
| | | |
| Management & Financial Plans due to Finance | 02-07-2014 | Departments |
| **BUDGET ENTRY PERIOD ENDS** | **02-07-2014** | |
| | | |
| **BUDGET MANAGER REVIEW** of Departmental request | 02-17-2014 through 02-26-2014 | Budget Manager, Finance Director |
| Departments meet to review **ALL Budget Requests** | 03-04-2014 through 03-07-2014 | City Manager, Budget Manager, Finance Director, HR, Departments |
| Upload personnel roster and benefit costs to the FY2015/2016 Budget Preparation module | 03-21-2014 | Human Resources |
| Receive FY2015/2016 Benefit Projections | February/March 2014 | Aetna, HR |
| | | |
| Revenue Projections Review | 03-24-2014 through 03-28-2014 | Budget Manager, Finance Director |
| Fee Schedule Review | 04-08-2011 through 04-11-2014 | Budget Manager, Finance Director |
| **CITY MANAGER BUDGET ENTRY PERIOD ENDS** | 04-11-2014 | |
| **TRANSMITTAL OF PROPOSED FY2015 BUDGET & COMPLETED STANARDIZED BUDGET FORMS VIA EMAIL: TO BUDGET COMMITTEE, CC: CITY COUNCIL (PER SECTION 2-2003 OF CITY ORDINANCE)** | **04-21-2014** | **CITY MANAGER** |
| | | |
| | | |

| | | |
|---|---|---|
| **REVIEW OF RECOMMEDED BUDGET: MAYOR, CITY COUNCIL, BUDGET & FINANCE COMMITTEES** | 04-21-2014 through 05-16-2014 | **MAYOR, CITY COUNCIL, BUDGET AND FINANCE COMMITTEES** |
| **BUDGET RECONCILIATION WORKSHOP CITY MANAGER PRESENTATION OF FY2015 PROPOSED BUDGET** | 04-28-2014 | **MAYOR, CITY COUNCIL, CITY MANAGER, BUDGET MANAGER, FINANCE DIRECTOR** |
| **PREPARATION OF BUDGET ORDINANCE – 1st Public Hearing** | 05-01-2014 | **BUDGET MANAGER, FINANCE DIRECTOR** |
| **Budget Ad in South Fulton – 1st Public Hearing** | 05-07-2014 | **CITY CLERK, BUDGET MANAGER** |
| **Prepare Citizens Guide to the Budget** | 05-16-2014 | **BUDGET MANAGER** |
| **FIRST READING OF BUDGET & PUBLIC HEARING** | **05-19-2014-RECOMMENDED** | **CITY COUNCIL** |
| **PREPARATION OF BUDGET ORDINANCE – 2nd Public Hearing & Adoption** | 05-16-2014 | **BUDGET MANAGER, FINANCE DIRECTOR** |
| **Budget Ad in South Fulton – 2nd Public Hearing & Adoption** | 05-21-2014 | **CITY CLERK, BUDGET MANAGER** |
| **SECOND READING OF BUDGET & PUBLIC HEARING** | **06-02-2014-RECOMMENDED** | **CITY COUNCIL** |
| **Town Hall Budget Workshop** | 06-14-2014 | **CITY COUNCIL** |
| **Budget Ad in South Fulton – Budget Adoption** | 06-25-2014 | **CITY CLERK, BUDGET MANAGER** |
| **FINAL ADOPTION OF FY2015 BUDGET (PER SECTION 5-101 OF CITY CHARTER)** | **06-30-2014** | **CITY COUNCIL** |
| | | |
| **Upload FY2015 Budget to Carl Vinson website** | July 1, 2014 | Budget Manager |
| **TAX PROCESS:** Receive Property Final Tax Digest | End of July | Fulton County Tax Assessor |
| Millage ads: Millage Hearing 1 | Sept 2014 | Finance Director, City Clerk |
| Millage ads: Millage Hearing 2 | Sept 2014 | Finance Director, City Clerk |
| File Property Tax Millage | Oct 2014 | Budget Manager, Finance Director |
| FINANCE DEPARTMENT EDITS BUDGET | 06-18-2014 through 06-20-2014 | Budget Manager, Finance Director |
| FINANCE DEPARTMENT LOADS BUDGET | 06-23-2014 through 06-27-2014 | Budget Manager Finance Director |
| FINANCE DEPARTMENT CREATES ACCOUNTS | 06-23-2014 through 06-27-2014 | Budget Manager, Finance Director |
| | | |
| Budget Book preparation | 07-01-2014 through 09-30-2014 | Budget Manager |
| Budget Book submitted to GFOA | 09-30-2014 | Budget Manager, Finance Director |
| | | |
| SUBSEQUENT AMENDMENT – Final Digest | Receive by end of July 2014 | Fulton County |
| BUDGET AMDENDMENT | November 2014 | Budget Manager, Finance Director |
| BUDGET AMDENDMENT | February 2015 | Budget Manager, Finance Director |

## Reactivating the city wide LEAF SERVICE PROGRAM (LSP)

The city wide LEAF SERVICE PROGRAM (LSP) will be scheduled from October thru March of the calendar year. Weather conditions will vary the seasonal leaf service schedule.

**The objectives of a city wide Leaf Service Program includes the following:**

- Provide cleaner city streets for City residents
- Reduce storm drain maintenance and repair costs
- Support MS4 Compliance

**The Opportunities and Challenges for the Leaf Service Program**

- Requirements of residents to comply with to assure a successful Leaf Service Program
    - Residents must comply with regulations by piling leaves on property and not in the street.
    - Residents must assure that no foreign debris is mixed in with leaves to avoid damage to Leaf trucks
    - Avoid piling leaves in streets at all times [on non-scheduled leaf service pick up dates]
- Implement Storm Water Drain Strategies to reduce leaves collecting in storm drains.
    - Storm Water Drain Strategies
        - Routine storm drain inspection and maintenance
        - Routinely remove migrated leaves from roadways and cul de sac
    - Establish leaf service protocols that increase storm water drainage, while controlling excessive maintenance costs.
        - Education of residents
        - Enforcement
        - Inspection
        - Maintenance

- Establish a funding strategy that will allow for a successful implementation of the Leaf Service Program.
    - Identification of equipment that will be needed to implement a robust Leaf Service Program.
        - Leaf Truck – 25 Cubic Yard Leaf Compaction Vacuum Truck: (2) @ $180,000 = $360,000
        - Current City-owned serviceable Leaf Trucks (1) Leaf Vacuum Truck # 387
        - Repair costs to place City-owned leaf trucks in service $9,000
        - Estimated maintenance costs yearly = $12,000
        - **Total Equipment cost $381,000.00**

    - Estimation of number of additional employees (or employee hours) needed to implement a robust Leaf Service Program
        - 2 Drivers (Grade 58) for 6 months each = $40,000
        - 2 Collectors (Grade 54) for 6 months each = $34,000
        - **Total Employee Costs $74,000.00**

**Total estimated cost to reactivate Leaf Service Program $455,000.00**

| FY 2014 MCT Financial Analysis and FY 2015 Financial Position | | |
|---|---|---|
| | | |
| | | |
| **Category** | **Transactions** | **Comments** |
| | | |
| 3/31/ Pooled MCT Bank Account Balance | **15,525,876.22** | |
| Less Storm water Debt Retirement & Electric Fund Transfer (Council Approved 11-25-2013) | 3,401,786.39 | Transfer of Funds was from End of Year Settlement Funds |
| Transfer to Electrical Fund - Internal Transaction Review | 699,775.47 | Transfer of Funds was from End of Year Settlement Funds |
| *MCT Pool Account Bank Reconciliation* | *4,101,561.86* | |
| **MCT Only Account Balance 3/31/2014** | **11,424,314.36** | |
| *Summary of Matching Grant Fund Obligations* | | |
| FY 2014 MCT Matching Funds for Federal/State Grant Projects. | 1,182,721.00 | $4,331,287 in Federal/State Grants for Infrastructure projects that includes, but are not limited to: Street Repair; Bi-way Corridor Improvement, Park Trails and Improvement; Road Signs Replacement; |
| FY 2015 MCT Matching Funds for Federal/State Grant Projects. | 403,000.00 | $1,667,000 in Federal/State Grants for Infrastructure projects (see above) |
| FY 2016 MCT Matching Funds for Federal/State Grant Projects. | 34,196.00 | $170,980 in Federal/State Grants for Infrastructure projects (see above) |
| FY 2017 MCT Matching Funds for Federal/State Grant Projects. | 770,720.00 | $2,891,097 in Federal/State Grants for Infrastructure projects (see above) |
| *MCT Obligated Matching Funds FY2014 - FY2017* | *2,390,637.00* | $9,060,364 in Federal/State Grants for Infrastructure projects |
| **MCT Account Balance Sub-Total** | **9,033,677.36** | |
| *FY 2014 General Fund Capital Projects - Council Approved Projects* | | |
| Public Works Transportation Projects | 1,000,000.00 | |
| Information Technology Infrastructure Upgrades | 500,000.00 | |
| *MCT Obligated GF Capital Projects* | *1,500,000.00* | |
| **MCT Account Balance Sub-Total** | **7,533,677.36** | |

| FY 2014 MCT Financial Analysis and FY 2015 Financial Position | | |
|---|---|---|
| | | |
| | | |
| **Category** | **Transactions** | **Comments** |
| *FY 2014 Unrealized Revenues -* | | |
| April 2014 | 415,800.00 | |
| May 2014 | 415,800.00 | |
| June 2014 | 415,800.00 | |
| *MCT FY 2014 Unrealized Revenues* | *1,247,400.00* | |
| **MCT Ending Fund Balance June 30, 2014** | **8,781,077.36** | |
| **Projected MCT Revenues from Trustee for FY 2015 (July, 2014 through June, 2015** | **4,989,600.00** | |
| **MCT Ending Fund Balance June 30, 2015** | **13,770,677.36** | |

# FUND BALANCE REPORT
# MAJOR FUNDS

| FUND BALANCE REPORT - MAJOR FUNDS | | | | | |
|---|---|---|---|---|---|
| Category | General Fund | Electric Fund | Water & Sewer Fund | Solid Waste Fund | Storm Water Fund |
| **Beginning Fund Balance July 1, 2013** | **2,944,197** | **(394,862)** | **1,341,239** | **(1,019,853)** | **981,135** |
| Total Budgeted Revenues | 34,428,068 | 43,678,848 | 24,464,207 | 4,185,500 | 1,903,312 |
| Total Budgeted Expenses | 34,428,068 | 43,678,848 | 24,464,207 | 4,185,500 | 1,903,312 |
| Budget Adjustments | (1,252,502) | 699,000 | - | - | - |
| **Ending Fund Balance June 30, 2014** | **1,691,695** | **304,138** | **1,341,239** | **(1,019,853)** | **981,135** |

**The FY15 Transportation Budget Roll over from FY14 Adopted**

- Supplemental 2"-4" Water Line Resurfacing..... $6,928
  **(Water repair projects will continue into FY15 budget year)**

- Sidewalk Installation – Headland Drive (from Delowe to McAlpine)... $96,727
  **(One side of roadway site plan design)**

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

- Full Depth Replacement- Centre Pkwy ..... $47,073
  **(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 FY15 budget, no change)**

- New Road Construction (Young Dr- Gravel) ..... $100,000
  **(Construction cost FY15 budget, no change)**

- Resurfacing – Sylvan Rd ..... $230,000
  **(Walmart project in process, Sylvan Rd placed on hold until FY15 budget)**

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

**Total Cost - $497,728**

The city of
EAST POINT
Georgia

May 28, 2014

Mayor and Members of City Council:

We have received a number of excellent budget questions from you during the past few weeks. We have diligently attempted to provide complete and thorough answers to all of your questions. Because each question deserves careful consideration and response we wanted to make sure we prepared accurate answers. Included in this document are additional questions received after May 14th.

Thank you for providing these thoughtful and probing questions. We look forward to answering them all and further participating in your FY15 budget deliberations.

**BUDGET QUESTIONS – SAUCIER**

1) Please explain Implementation of Impact Fees - Electric $750k

**By Ordinance we do not have "Impact Fees". We have "Capital Recovery Costs". The $750K is recovery costs for Wal-Mart; CVS; Homewood Suites Dick's Warehouse; etc.**

2) Camp Creek TAD re-finances- Isn't Leon already working on this?

**The RFP has Closed and we have an Evaluation Team to review the Respondents for the four RFPs including - Bond Counsel; Disclosure Counsel; Underwriter; Financial Advisor.**

3) FY 15 Org Chart- What is PIO?

**Public Information Officer – The main task of this position would be to work closely with City leadership to provide the public with information in regard to neighborhood safety, new laws, police reports, and other events that may occur in a community. This position would also write speeches, letters, and press releases and take primary responsibility for publicizing City events and activities.**

4) FY15 Proposed Budget- Where is the Customer Care and Internal Service figures?

**Information is on Page 57 through Page 63 under proposed Expenditures Section.**

5) Utility Penalties- Where are these figures?

**Charges are included in "Charges for Services" line item. See Pages 5 through 7.**

6) Mayor's Office- What is the increase in salaries? What positions are paid from this line item?

**Budget incorrectly included additional amounts for car allowance and 2 full-time Administrative Assistants. This has been corrected.**

7) Do we have billboards? If so where and who is using them?

**We have located two Billboards on City property. We are in the process of re-negotiating rates:**

**A. Clear Channel – original contract March 31, 1981 for 5 years / Current payment is $400 per year / 3353 Norman Berry & 3341 Norman Berry**
**B. CBS Outdoors – original contract February 1, 1990 / $500 annually / 960 Cleveland Avenue**

8) Legal- other attorneys' needs to be reduced. What are the purchased/contracted services totaling $430k?

**The $430 is Storm Water Restricted Legal. Other legal fees are in Legal – Other Attorneys in amount of $825,000.**

9) Why does the Finance Department need cell phones?

**We will complete a Cell Phone Needs Assessment with all departments prior to FY15 to determine the most appropriate and necessary distribution of City cell phones and other mobile devices.**

10) If there was/is only one employee in HR, who was paid $76k?

**There was one employee in HR for the full year and one HR employee for part of the year (the hire of a temp to permanent). $76k for FY14 reflects the total cost of both positions.**

11) Buildings & Grounds - How many employees work in this department? Job titles and salaries?

a. **17 employees**

b. **1 Manager**
**2 Building Maintenance Techs**
**2 Foremen**
**5 Laborer ones**
**1 Laborer two**
**1 Laborer three**
**5 Temporary Laborers**

c. **$416,5496**

12) Public Works- we don't have an Engineer. What is the 57k for? We need to hire a city engineer.

**There are 2 Engineers on staff in Public Works. One, the Transportation Engineer is a certified professional engineer (P.E.). The other is a Mechanical Engineer in Storm Water but is not a certified P.E. We also have an engineer in Water and Sewer who holds the title of City Engineer but is also not certified as a P.E. The $57K amount budgeted is for engineering design. This is not a salary.**

13) Water Treatment Plant- Clayton told me he gave the chemist a raise. It does not look like it after reviewing the figures. Please explain.

**This was inadvertently left out. Raise will be reflected in new proposed balanced budget on May 19th.**

14) Landfill-why did this have such a dramatic increase?

**We are reducing line item to $650,000. The amount includes illegal dumping but also has a reduction for commercial dumping.**

**The recycling amount of $360,000 is being reduced to $300,000 based on current expenditure rate. An adjustment anticipated based on Recycling RFP**

15) Customer Service - Why do they need 8 tablet computers? They do not have a mobile job. They should be in the office working on desktops. Mobile increases liability of our equipment disappearing.

**These Tablets are for the Meter Readers.**

**BUDGET QUESTIONS - SHROPSHIRE**

16) I would like a copy of the proposed budget for FY 13

**The FY 2013 Adopted Budget is on City Website under Finance Department**

17) What percent of the approved 2013 and 2014 Capital Projects has been completed?

**40% completed for 2013 and 64% completed for 2014.**

18) How much of the allocated funding has been spent for each Capital Project?

**Information Technology: $500,000 budgeted, 100% expended.**

**Public Works: $1,000,000 budgeted 60% expended, $400,000 carry forward to FY 2015**

19) How much money will be allocated for Capital Projects in this budget?

**The Capital Projects are being presented as Department priorities with no budget. Council must decide if they want to fund Capital Projects out of MCT.**

**BUDGET QUESTIONS - MARTIN**

20) Previous City Council voted for additional assistance in the Property Tax Department due to the workload; however in a previous email you discussed reclassification of this position I will not support this recommendation until it has been properly vetted.

**The two current positions working at the Property Tax collection window are Receptionist and Cashier II. Neither position should be classified as such. The receptionist still hold the old title she had as the receptionist for Human Resources in years past. The Cashier II is the only such position remaining in the City and does not need to remain. This reclassification will correct the incorrect title for one, and reduce the number of unnecessary positions currently in the City's pay plan for the other. The functions, however, will be rolled into the like collection function in Customer Care. This move will allow for more flexibility and greater coverage by increase the pool of available collection staff. The new Customer Resource Specialists will be able to make collections of all City revenue as well as answer questions over the phone.**

21) On page 45 under the Water Department FY 13 allocated costs were 830,464.00 for FY 2014 1,335,019 if there was a money transfer where is the budget amendment for it?

**The $1.3M for Indirect Cost was for the FY14 Adopted Budget approved by Council on November 25, 2013. No budget amendment is needed. In the FY15 proposed budget, $1.M is proposed for Indirect Cost.**

22) All departments should pay rent in Jefferson Station more than 80% of the City of East Point is housed there but I do not see any line items for this?

A. **Historically, the General Fund has been responsible for the budget payment of the Jefferson Station rent.**

B. **In FY13, all departments housed at Jefferson Station began to budget a portion of the rent divided evenly.**

C. **In FY14, an analysis was done by Finance to provide a fair allocation of the expense. The square footage and occupancy of each department was used to implement a cost allocation for the rent.**

D. **In FY15 Proposed budget document given to Council on April 21, 2014, we have used our cost allocation model to expense the $450K for rent. Below is a listing of the budgeted amounts by Fund under listed as Jefferson Building Rent:**

   i. **General Fund - $349,406 (Page 22 Proposed Expenditures Section)**
   ii. **Water & Sewer - $37,521 (Page 46 Proposed Expenditures Section)**
   iii. **Electric - $30,295 (Page 53 Proposed Expenditures Section)**
   iv. **Storm Water - $32,779 (Page 54 Proposed Expenditures Section)**

E. ****Due to negotiations, our rent has decreased by $26K. This will be reflected in the final adopted budget document. Total cost $423,740****

   i. **General Fund - $329,016**
   ii. **Water & Sewer - $35,331**
   iii. **Electric - $28,527**
   iv. **Storm Water - $30,866**

23) Since most employees have received an increase already please provide additional *increases for this Budget and not the FY 2016 Budget.*

**Only 4% of the workforce has received pay adjustments in FY14, to include Police. There are no additional increases projected for this FY with the exception of those police officers scheduled to pass their 2 year certification anniversary. This does not preclude the possibility of the need to increase particular salaries for interim/acting duties between now and the end of the FY but at this time that situation does not exist.**

24) I also received an explanation for the increase in the Mayors budget and I will not support this increase for anything other than an Administrative Assistant starting at the base salary. This line item shows there is no *political sensitivity* to the issues we already face. Many council members have spent years in office with little or no assistance. *I'm willing to discuss a salary increase for incoming City Council members.*

**The Mayor's budget incorrectly listed the salaries of the previously authorized administrative assistants as full time instead of part time. This was in error. The two administrative assistants are part time positions and will be reflected as such in the new FY.**

25) If the money for capital projects and matching cost for grants are coming from MCT funds will we be able to have or build an emergency reserve for the City?

**The MCT has been established as a stand-alone Reserve Fund that needs the vote of City Council and the signature of the Mayor for expenditures to occur.**

A. All approved expenditures to-date have been encumbered and have been or are in the process of being moved to the appropriate fund. These approved expenditures are not a part of the MCT Fund balance.

B. The projected MCT beginning balance for FY 2015 is $8,781,000; the projected MCT revenues from the MEAG Trust are $4,989,600. The total MCT Reserve fund for FY 2015 is $13,770,600.

**The following are the remaining 26 of 71 questions and responses**

**BUDGET QUESTIONS – SAUCIER**

26) Customer Service Department - More needs to be done to correct the problems in this department.

We concur. In response to the issues within the Department of Customer Care we have recommended the allocation of more resources (over FY14) than any other department. These resources include:

- Increased staffing
- Position re-designations in order to provide more flexibility in coverage
- Training funds to help improve customer service
- Facility improvement/repair funds
- New equipment

27) Records Retention- Have you sent out a RFP?

No, an RFP has not yet been issued. We have noted that the City is out of compliance with the Georgia Records Act, O.C.G.A., Section 50-18-90 and City's Ordinance # 015-08. Options; Steps:

A. Issue a Records Retention RFP through City Clerk's Office
B. Contract with the Robert Bobb Group to complete Records Retention System per Terms and Condition of RBG contract.

28) Utility Service Fees - Cut Back On - is this relating to customers that had wires dropped? Re-connection and Cut Back On - Please clarify the difference.

No, the term *"Cut Back On or CBO"* refers to a customer that was cut-off for non-payment and has paid the reconnection fee to have utility service restored at location.

29) Code Enforcement was moved under the control of the EPPD for numerous reasons years ago. I am not in agreement with moving this service to P&Z? Please explain why you believe this is a good fit?

The Department of Planning & Zoning serves as the City's regulatory agency for all land use, zoning and construction development activity. The Code Enforcement Division serves as field

**personnel responsible for verifying compliance of all regulations and ordinances adopted by the City.**

30) When do we have to begin payment to Atlanta Watershed?

**We are in negotiation with the City of Atlanta. Our goal is to have the $13.7M infrastructure payments addressed through an Intergovernmental agreement that does not significantly Impact our current Water & Sewer Enterprise Fund budget.**

31) Convenience Fees IVR- Why is the increase so large?

**The City Council approved through the FY14 Budget a $3.00 service fee that will be assessed on every account. All customers were informed through their January's utility bill in the message box that read as follows: "To enhance the quality of service, a $3.00 monthly customer service fee will be applied on February 3, 2014 to meet the daily needs of operation". In addition, The City of East Point will no longer assess fees to pay online or telephone services.**

32) Why are references being made about money being transferred from the CIP? I thought Leon stated these funds were gone?

**The CIP Bond has the remaining encumbered funds for the following projects:**

- **$2.7 million is reserved for Fulton County Water & Sewer Litigation.**
- **Booster Pump ($800,000)**

33) Why does Accounting need cell phones?

**See question 9.**

34) Why does Property Tax need cell phones?

**See question 9.**

35) Why does Contracts and Procurement need cell phones?
**See question 33.**

36) Why is 50k being paid to Troutman Sanders out of the Water Sewer Line budget? This is a law firm.

**This is for legal expenses for EPA. The costs for Troutman Sanders will be moved to the Other Legal Cost line item.**

37) Per the proposal for the electronic meter reading service, the meters are read from a central location...now they need hand held readers? Please explain.

**Currently, our Itron readers are outdated, breaking down and no longer supported by vendors. Until the AMI meters system becomes fully operational, we are in need of updated equipment to continue reading the meters and billing in a timely manner. The average timeframe for the installation of AMI meters and testing to perfection throughout the City of East Point is from three to five years.**

38) What is the revenue protection unit? Why do they need 11 new vehicles? Are you kidding me?

**The Revenue protection unit is the Customer Care – Meter Division. Under Proposed Capital Projects there are 11 vehicles requested are allocated over a 5 year period. They are currently unfunded in the FY15 Proposed Budget.**

39) Why does the drive thru units need to be replaced? There is usually only one employee over there.

**The original projected timeframe of operation in the Wachovia building and drive-thru was no more than two years. At which point, both buildings would be demolished for the new government complex. Since this did not occur, we are in need of making repairs to both buildings to operate.**

40) Fleet maintenance- would it be more cost effective to bring this in house?

**It is already In-house; we are currently meeting with other governmental agencies to explore the possibility of pursuing economies of scale by sharing Fleet maintenance services and cost.**

41) Court- need to get additional quotes on paint and refurbish

**We will follow up on this great observation.**

42) The new gun law goes into effect in July. We need to buy a new metal detector to protect staff.

**Currently, no funding is available for this project. A vote of Council would be needed to make MCT funds available to purchase.**

43) Solid Waste- why did you list cost for recycling carts? We have not made a decision yet!

**We have to be prepared for the possibility of Council action to bring this operation In-house. This is an unfunded and projected amount which will be based on the outcome of the Recycling RFP and the associated vote of Council.**

**BUDGET QUESTIONS - SHOPSHIRE**

44) Good morning, please provide the Marietta model and formula used to compute the indirect cost for each utility.

Marietta model and formula used to compute the indirect cost for each utility.

The Marietta model formula is an approved Indirect Cost Proposal (ICP) formula that follows the guidelines of Federal Government OMB Circular A-122. OMB Circular A-122 is the Regulatory authority for Indirect Cost Proposals, and is recognized by the Governmental Accounting Standards Board (GASB).

The City of East Point formula mirrors the Marietta model as follows:

The General Fund Departments used to compute the Indirect Cost Allocation based on the Marietta model:

City Clerk; Mayor; City Manager; Legal; Communications; Finance; Accounting; Purchasing; Human Resources; Public Works.

The number of City of East Point General Fund Employees used for the ICP formula: 66

The Marietta model is a bifurcated formula that uses the following factors: Total Budget amount; percentage of department employees; percentage of department cost; percentage of total budget.

NOTE:

The City is utilizing an approved Indirect Cost Allocation Plan from the City of Marietta Council until a qualified company completes a City of East Point Indirect Cost Proposal that complies with OMB Circular A-122.

The COEP Budget Committee has directed the Finance Department to issue a Request for Qualification (RFQ) for a qualified company to complete an Indirect Cost Proposal study that complies with the federal OMB A-122 regulations and guidelines.

**BUDGET QUESTIONS - MARTIN**

45) The re-organization chart doesn't make sense; in the green chart everyone reports to a Deputy City Manager (this position is currently vacant). All department heads currently report to the City Manager.

In the FY15 Proposed Budget, all Department Heads will report to the City Manager.

46) What or who is the Chief Financial Officer? The Finance Director? I will not support this recommendation until it has been properly vetted.

**There are many variations to definitions of a Chief Financial Officer and a Finance Director. Below, is a general description based on industry best practices>**

**Chief Financial Officer:**

**The Chief Financial Officer is the Senior-most executive responsible for financial control and planning of all City operations. He or she is in charge of all financially related functions including (1) transaction control, (2) preparing budgets and financial statements, (3) coordinating financing and fund raising, (4) monitoring expenditure and liquidity, (5) managing investment and taxation, (6) reporting financial performance to the board, (7) overseeing all cash and cash equivalent collections and transactions, and (8) providing timely financial data to the City Manager.**

**Finance Director:**

**The Finance Director is a direct report to the City Manager. The Finance Director's main areas of responsibility generally includes, finance, accounting, business planning, budgeting, administration, and IT. Please note that in a large number of scenarios there is a corresponding Operations Director to manage technical areas not included in the Finance Director Job functions.**

47) Does this re-organization save the City money and if so how much? Does this re-organization include efficiency and streamlining?

**The re-organization does not save the City money but will allow the City and opportunity to generate additional revenues by including the following personnel changes:**

- **General Fund – hiring of a permanent City Manager, an increased Police presence (Police Administration), restructuring of Code Enforcement, and re-establishment of the Economic Development department.**
- **Customer Care – increase in Cashiers and Meter Readers**

**Is it more efficient and streamlined? Yes. This reorganization reduces the number of departments; combines like operations in order to gain more flexibility, control and coordination; beefs up our revenue collection and revenue attraction activities; eliminates redundant and unnecessary positions; cross-trains the workforce into a more multi-functional staff within job titles.**

**As we have learned in past years, simply reducing costs – in and of itself – is not an effective strategy to help *improve* the financial situation in future years. We believe this reorganization places the City in a better position to create a stronger financial position in the future.**

48) If all of these departments report to the Chief Financial Officer/Finance Director what will be the role of that person to report to the City Manager? This gives one person too much control over the City's finances and lowers the chain of command of employees already serving in various Department Directors' positions. This is an insult to employees that have a vested interest in this city and I will not support this proposed recommendation either.
**Please refer to question # 46:**

**The only financial collection function outside the purview of the department of Finance is currently Customer Care. This reorganization corrects that situation. The new manager of Customer Care will continue to be responsible for the management of the Customer Care division but under the guidance of a qualified, experienced financial manager. And all finance functions should be consolidated under one responsible, qualified manager. Our recommendation is to title that manager as Chief Financial Officer and maintain this position as a direct report to the City Manager.**

49) There is also a position of Public Information Officer (PIO) the City Charter only allows for the position of a Deputy City Manager. If the Budget allows for this vacancy to be filled I will support this recommendation.

**There is nothing we have found in the Charter which prevents the creation of a PIO position.**

50) There is a line item for the Citizens Leadership Academy? The individual over this program is no longer employed with the City who will manage this?

**The PIO would be responsible for this program.**

51) Since most employees have received an increase already please provide additional *increases for this Budget and not the FY 2016 Budget.*

**There are no additional increases projected for this FY with the exception of those police officers scheduled to pass their 2 year certification anniversary. This does not preclude the possibility of the need to increase particular salaries for interim/acting duties between now and the end of the FY but at this time that situation does not exist.**

52) I also received an explanation for the increase in the Mayors budget and I will not support this increase for anything other than an Administrative Assistant starting at the base salary. This line item shows there is no *political sensitivity* to the issues we already face. Many council members have spent years in office with little or no assistance. *I'm willing to discuss a salary increase for incoming City Council members.*

**The Mayor's budget inadvertently listed the salaries of the previously authorized administrative assistants as full time instead of part time. This was in error. The two administrative assistants are part time positions and will be reflected as such in the new FY. Also, the Mayor's car allowance was budgeted in the Salaries & Wages line item in error.**

53) If the money for capital projects and matching cost for grants are coming from MCT funds will we be able to have or build an emergency reserve for the City?

## FY 2014 MCT Financial Analysis and FY 2015 Financial Position

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| *Summary of Matching Grant Fund Obligations* | | |
| FY 2014 MCT Matching Funds for Federal/State Grant Projects. | 1,182,721.00 | $4,331,287 in Federal/State Grants for Infrastructure projects that includes, but are not limited to: Street Repair; Bi-way Corridor Improvement, Park Trails and Improvement; Road Signs Replacement; |
| FY 2015 MCT Matching Funds for Federal/State Grant Projects. | 403,000.00 | $1,667,000 in Federal/State Grants for Infrastructure projects (see above) |
| FY 2016 MCT Matching Funds for Federal/State Grant Projects. | 34,196.00 | $170,980 in Federal/State Grants for Infrastructure projects (see above) |
| FY 2017 MCT Matching Funds for Federal/State Grant Projects. | 770,720.00 | $2,891,097 in Federal/State Grants for Infrastructure projects (see above) |
| *MCT Obligated Matching Funds FY2014 - FY2017* | *2,390,637.00* | $9,060,364 in Federal/State Grants for Infrastructure projects |
| **MCT Account Balance Sub-Total** | **9,033,677.36** | |
| *FY 2014 General Fund Capital Projects - Council Approved Projects* | | |
| Public Works Transportation Projects | 1,000,000.00 | |
| Information Technology Infrastructure Upgrades | 500,000.00 | |
| *MCT Obligated GF Capital Projects* | *1,500,000.00* | |
| **MCT Account Balance Sub-Total** | **7,533,677.36** | |
| *FY 2014 Unrealized Revenues -* | | |
| April 2014 | 415,800.00 | |
| May 2014 | 415,800.00 | |
| June 2014 | 415,800.00 | |
| *MCT FY 2014 Unrealized Revenues* | *1,247,400.00* | |
| **MCT Ending Fund Balance June 30, 2014** | **8,781,077.36** | |
| **Projected MCT Revenues from Trustee for FY 2015 (July, 2014 through June, 2015** | **4,989,600.00** | |
| **MCT Ending Fund Balance June 30, 2015** | **13,770,677.36** | |

54) City Council Budget

A. Dues and Fees 13,090.00

**Dues and Fees budgeted include: $9,590 (GMA dues); $3,500 Nat'l League of Cities. No increase over FY14 Adopted.**

B. Special Events General 6,000.00 (what special events have council members had?)
**Special Events General budgeted includes: Council retreat $3K; South Fulton Municipal Association Meeting -$2K; Town Hall Mtgs (2) - $1K**
**No increase over FY14 Adopted**

55) Mayors Budget

A. Salaries and Wages 80,895.00 (this is a 33k dollar increase please advise).
**See Answer 52**

56) City Managers Budget

A. The car allowance line item does not appear to be accurate. In the past the car allowance has been 5,000.00 again I will refer back to a past budget.
**In prior years, the City Manager is allotted $7,200 yearly for car allowance. Since the City Manager position is budgeted for only 7 months the car allowance allocated at $5,400.**
B. Education and Travel 4,000.00
**Allotted for new City Manager's professional obligations and is subject to final contract negotiations.**

57) Communications

A. Department Event 1,200.00 - Please be more specific in regards to this line item.
**Citizens Leadership Academy – program provided for citizens to learn more about city government. No increase; same as FY14 Adopted.**
B. Education and Travel-500.00 why is there such a dramatic decrease in this line item?
**This line item is the same amount as FY14 Adopted.**

58) Finance

A. Salaries and Wages 43,339 to 104,742.00 (please advise on the increase in wages and salaries have increased by 61,403.00).
**Finance Director's position is budgeted for 8 months. (Nov- June) - $59,588**

B. Other professional fees 29,000.00 (please advise)

**For the following items:**

i. **Regions Bank - Dissemination of bonds (TAD): $5,375**
ii. **$517.50 (2007 Bond)**
iii. **$4,225 (2002B Bond)**
iv. **$632.50 (2006A Bond)**
v. **Digital Assurance Certification (DAC) – registration through State of bond issuance - $1,500**
vi. **Mail Courier - $13,780**
vii. **OPEB Study - $7,500**

59) Accounting

A. Office supplies 5,000.00

**No increase; Same as FY14 Adopted**

60) Property Tax Division

A. Salaries and Wages 147,983.00 to 97,958 why is there such a dramatic decrease in this line item? (50,025) Previous council voted to have an additional person in this office due to the high workload in this office please advise.

**We have recommended reclassification of two of the positions to Customer Care. This reclassification will have no impact on operations of the Tax Department.**

B. Other professional fees- 12,000.00

**Recording Tax Liens/Non-Exempt Property tax paid to Fulton County Clerk of Superior Court**

61) Contracts and Procurement

A. Other professional fees- 6,000.00

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

B. Maintenance building- 600.00

**Warehouse repairs**

C. Education and travel-3,000.00

**We are shifting small contracts (5,000 to 25,000) to another staff member, which requires additional training in Contracts. Additional training will be necessary for new duties.**

62) Information Technology

A. No information is on these line items?

**See page 62 in Proposed Expenditures; in prior fiscal years, the IT department was budgeted in the General Fund (page 19)**

63) Human Resources

A. Salaries and Wages- 76,961 to 183,208.00 increase why? Is this for new hires?
**FY14 Adopted – 1 HR Generalist and expenses incurred for HR Director and HR Generalist prior to adoption of budget.**
**FY15 Proposed – 4 positions: (1) HR Director; (1) HR Generalist; (1) HR Coordinator; (1) Senior HR Generalist.**

B. Other professional fees 26,000.00 increase?
**$10K increase is for Workforce training**

C. Education and travel 3,700.00
**Budget for 4 full time staff. See FY13 Actuals**

64) Buildings and Grounds

A. Salaries and Wages 440,959.00 decreased to 416,497.00
**FY14 has 2 FTE (Buildings & Grounds Managers) – FY15 Proposed has 1 FTE (Buildings & Grounds Manager).**

65) Municipal Court

A. Salaries and Wages 361,713.00 increased to 412,853.00
**2 PT positions (Court Clerks) were moved to FT proposed by Judge.**

B. Miscellaneous legal fees 90,000.00
**Indigent Defense & Court Interpreter – no increase; same as FY14 Adopted**

C. Education and travel increase from 4,000.00 to 6,725.00 the City Attorneys travel line item is 50.00?
**State mandated training for all staff.**
**City Attorney has $2,500 budgeted for Education & Travel. The $50.00 budgeted is for local travel (i.e. parking for meetings in town, etc.)**

66) Economic Development

A. Salaries and Wages 116,944.00 increased to 222,325.00
**FY14 Adopted – (1) Office manager; (1) Main Street Coordinator and expenses incurred for (1) Economic Development Director and (1) Economic Development Specialist prior to adoption of budget.**
**FY15 Proposed – 4 positions: (1) Economic Development Director; (2) Economic Development Specialists; (1) Office Manager.**

B. Main Street 25,000.00 to 30,000.00 I believe previous city council voted for another amount due to budget constraints.
**The proposed budget includes $30,000 requested from Main Street. This is pending Council approval.**

C. Advertising 7,500.00
**Magazine ads and marketing brochures**

D. Printing and Binding 3,000.00
**City newsletter**

E. Travel local 150.00
**Budgeted for local travels to meetings**

F. Education and Travel 5,000.00 this amount is larger than what is allocated to members of City Council.
**In the FY15 Proposed Budget, each Ward (including At-Large) has $4,000 each budgeted or $2,000 per Council member.**
**Economic Development has $5,000 or $1,250 per each employee in department.**

G. Office supplies 4,000.00 this line item is larger than the City manager's, City Clerks, Mayors, and City Council members.
**This line item was a budgeting error. Corrected amount - $2K**

67) FY15 Proposed Capital Projects

A. Many of these projects were funded in 2013 and should be near completion they shouldn't reappear in the budget. Previous City Council already developed a list of projects from 2010 through 2015. There were certain streets to be paved, sidewalk installations (Delowe and Headland), and parks to be developed. Have these projects been completed?

B. We need progress updates as soon as possible.
**See answers 17 & 18**

68) Additional Questions

A. In the section Proposed Fund Summaries were Police and Fire reduced?
**Reduction in Public safety is the reallocation of unfunded pension line item which was moved to Facilities & Operating (page 22 – see Unfunded Pension line item).**

B. Where is the line item for the CDBG grant?
**See proposed Grants Section of budget document**

69) What exactly is in the Budget for residents besides utilities and garbage pick-up?

**The proposed FY15 budget is entirely based on the needs of the citizens of East Point – and more. These needs include; public safety, city planning, code enforcement, recreation, park**

space, economic development, administrative services, street maintenance, water, sewer services, revenue collection, electricity, public grounds maintenance, securing abandoned and dilapidated private property and daily oversight of all of these activities. We understand that the budget process pits many competing priorities against one another, but we believe this mix of recommendations provides the optimal services for the citizens of East Point, the customers and businesses of East Point and the visitors to East Point.

70) Please provide information on a 2% raise for all employees (not city council) in this Budget. I believe you mentioned this but I need more information please.

A. The FY15 Proposed Budget includes a 2% Cost of Living Adjustment (COLA) for the entire workforce. This will represent the first COLA for the workforce since 2007.
B. The COLA is funded by a one-time pension contribution reduction from $8.6 million to $8.2 million.
C. The Actuary indicates the Pension fund re-valuation from the original valuation poses no threat to the financial stability of the Pension fund. He has revised the Unfunded Pension Liability to be paid off in ten years rather than nine years.
D. All of the reduced payments based on the re-valuation go to City of East Point employees for a 2% COLA.
E. Statistics for COLA's over the last 10 years
    - Retirees in Classes 1, 2, & 3 have received a COLA in each of the 10 years
    - Retirees in Classes 4 & 5 received a COLA in 3 of the last 10 years (the last in 2011)
    - Employees received a COLA in 1 of the last 10 years (the last in 2007)

**BUDGET QUESTIONS - SHOPSHIRE**

71) In this proposed FY15 budget there is nothing in it for the residents. The city is in the position to decrease or reduce the power cost adjustment rate for the residents this would give them some relief on their power bill especially in the summer time.

A. Power Cost Adjustment rates for residents have not changed since FY 2013.

B. Power Cost Adjustment rates for residents will remain the same for FY2015.

C. General Fund tax revenues from residents have decreased from $14 million to $7.6 million in the last 3 fiscal years. This has been a benefit for residents, but a major strain on the budget.

D. The residents of the City of East Point will see infrastructure improvement projects in FY 2015 as outlined below:

- Resurfacing and milling of roads on Cleveland, Sylvan, Norman Berry, and Virginia.
- Marta multi-modal improvement projects; includes improvements on East Side street and Main Street.

- **Center park surface water remediation project.**
- **Sykes park installation of recreation trail.**
- **Main street corridor improvement project.**

72) There is a 2% cost of living adjustment in this budget this should only be given to the employees who have not received a raise within the past six months.

**See Question 70**

73) There is a decrease of 17k in Capital improvement why are you decreasing this when the previous council voted on option 3.

**This is a change to operational expenses and is not related to the vote of Council to implement Option 3.**

**The $17K decrease in Capital Improvements is to fund the $17K increase to General Liability in FY15.**

**Overall, the Capital Improvements is funded at $491K; which is an increase of $91K over the FY14 Adopted ($399K).**

74) The city collect about $78.00 from each house hold which would give the city over $2,000,000 a year. Are you going to decrease the amount in what residents pay? Here is something you could do for the residents with the Storm water fee you could purchase some street sweeping truck and leaf vacuum truck the leaf vacuum trucks could give the residents some relief in the winter month.

**A. The Storm Water Fees have to be used for Storm Water expenses by City Ordinance. As you know 40% of Funds ($800,000) are for the Water & Sewer Debt Service from 2006.**

**B. The Storm Water budgeted must be used for expenditures that are documented in the Storm Water city Ordinance.**

75) Who is considering refinancing the Customer Care (Wachovia Bank) why would you take the MCT money pay the building off and turn around and refinance it what person in there right would do something like that. I know there was some discussion in the finance meeting to use the MCT money to pay the building off but never a discussion on refinancing the building you are paying off. Part of the MCT money can be better used on road paving and sidewalk for the residents.

**A. A preliminary proposal for a Customer Care financing option was presented to the Finance Committee (See Attachment).**

**B. The first payment in FY 2015 is December 1, 2014. The Council will have ample time to analyze the pros and cons of a possible refinancing option.**

76) The end of the year settlement money that the city receive from MEAG is part of the MCT funding what other funding source is included that.

**A. The End of Year Settlement funds are definitely NOT a part of MCT funds.**

**B. End of Year Settlement Funds are a reimbursement to the City from MEAG for an overpayment of MEAG power costs paid from the Electric fund.**

- **MEAG power sales are paid monthly based on an estimated amount; the actual costs are trued up and the overpayment is refunded to the City Electric Fund.**

**C. Over the last four years Council has used the End of Year Settlement funds as if they were MCT funds.**

77) As one council person stated in there newsletter the MCT fund balance is 13,770,677. If that is correct that money can be better used by giving the residents something in this FY15 budget opposed to telling them to wait until FY18 budget.

**A. As discussed in the Finance Committee the projected MCT fund balance for FY 2015 $13,770,677.**

- **This amount does not include prior MCT Council approved obligations to support infrastructure and capital improvement projects**
- **The Council has to approve all MCT expenditures. None of the $13,770,677 has been committed by staff; this will be the job of the Council.**
- **The prioritization and use of MCT funds in FY 2015 will be a very difficult task for the Council. MCT funds have been used to support Capital projects and general fund expenditures at least over the last four years**
- **The City will receive approximately $4.8 million additional MCT funds in FY 2016; $4.8 million additional MCT funds in FY 2017; $4.8 additional MCT funds in FY 2018.**