

City of Forest Park

Operating Budget

2011-2012

July 1, 2011 to June 30, 2012
City of Forest Park, Georgia

John Parker
City Manager

TO: The Honorable Mayor and Councilpersons

FROM: John Parker, City Manager JP

DATE: May 2, 2011

SUBJECT: 2011-2012 BUDGET

Submitted herewith for your review is the proposed operating budget for fiscal year (FY) beginning July 1, 2011. Projected expenditures for FY 11-12 have been balanced with projected income. However, due to possible unforeseeable situations with the BRAC Closure of Fort Gillem, the possible early transfer of property and possible negotiated property purchase, expenditures may exceed the proposed budget. The City's reserves have been improved to a more comfortable level over the past four years and positive steps have been implemented to further insure and enhance a healthy financial position.

The City must continue to responsibly address the income streams each year; otherwise a slow but sure degradation of our financial resources will place the City in serious monetary jeopardy. We have been advised by the Georgia Department of Transportation that the Passenger Rail System will not be implemented for approximately three years. While this will slow down the railroad station and bus terminal development, plans to continue with the parking deck and selected Block Redevelopment continues to progress.

As we prepare for the closing of Fort Gillem, on September 15, 2011, it is incumbent upon the City to further supplement the Police and Fire Department personnel to accommodate the additional responsibility. The proposed budget will complete the implementation of the plan to increase the Fire Department and police officers during this fiscal year. There will be one additional Code Enforcement Officer which will complete the required compliment for the Department.

In this fiscal year, the Public Works Department personnel have also been addressed. This was necessary due to the closing of Fort Gillem.

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ORDINANCE NO. 11-23

AN ORDINANCE BY THE GOVERNING BODY OF THE CITY OF FOREST PARK, GEORGIA ESTABLISHING THE BUDGET FOR THE FISCAL YEAR 2011-2012.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF FOREST PARK, GEORGIA, that the following is the estimated revenue for the fiscal year 2011-2012, as itemized in a document herein referred to as the Budget Document.

A. General Fund	$21,291,242
B. Transfer from Sanitation Operations	$ 1,175,000
	$22,466,242

BE IT FURTHER ORDAINED that the following is the proposed Appropriation for the Fiscal Year 2011-2012 of $22,466,242, as itemized in a document herein referred to as the Budget Document.

BE IT FURTHER ORDAINED by the Governing Body of the City of Forest Park that the estimated operating revenue of the Sanitation Fund for the fiscal year 2011-2012 is $2,847,289, as itemized in a document herein referred to as the Budget Document.

BE IT FURTHER ORDAINED by the Governing Body of the City of Forest Park that the estimated operating expenses and transfers of the Sanitation Fund for the fiscal year 2011-2012 is $2,847,289 as itemized in a document herein referred to as the Budget Document.

BE IT FURTHER ORDAINED by the Governing Body of the City of Forest Park, Georgia, that to finance the proposed expenses of the City the ad valorem millage rate is projected to be 14.743 mils.

BE IT FURTHER ORDAINED that the document herein referred to as the Budget Document be and the same is made by reference a part of this Ordinance. A copy of same shall remain on file in the Office of the City Manager, be a public record available for inspection and marked "2011 – 2012 Operating Budget of the City of Forest Park, Georgia.".

PASSED AND ADOPTED THIS THE **20TH** DAY OF JUNE, 2011.

Corine C. Deyton, Mayor

Sparkle Adams, Mayor Pro-tem

Karen-Brandee Williams, Councilwoman

Maudie McCord, Councilwoman

Donald Judson, Councilman

Linda Lord, Councilwoman

ATTEST:

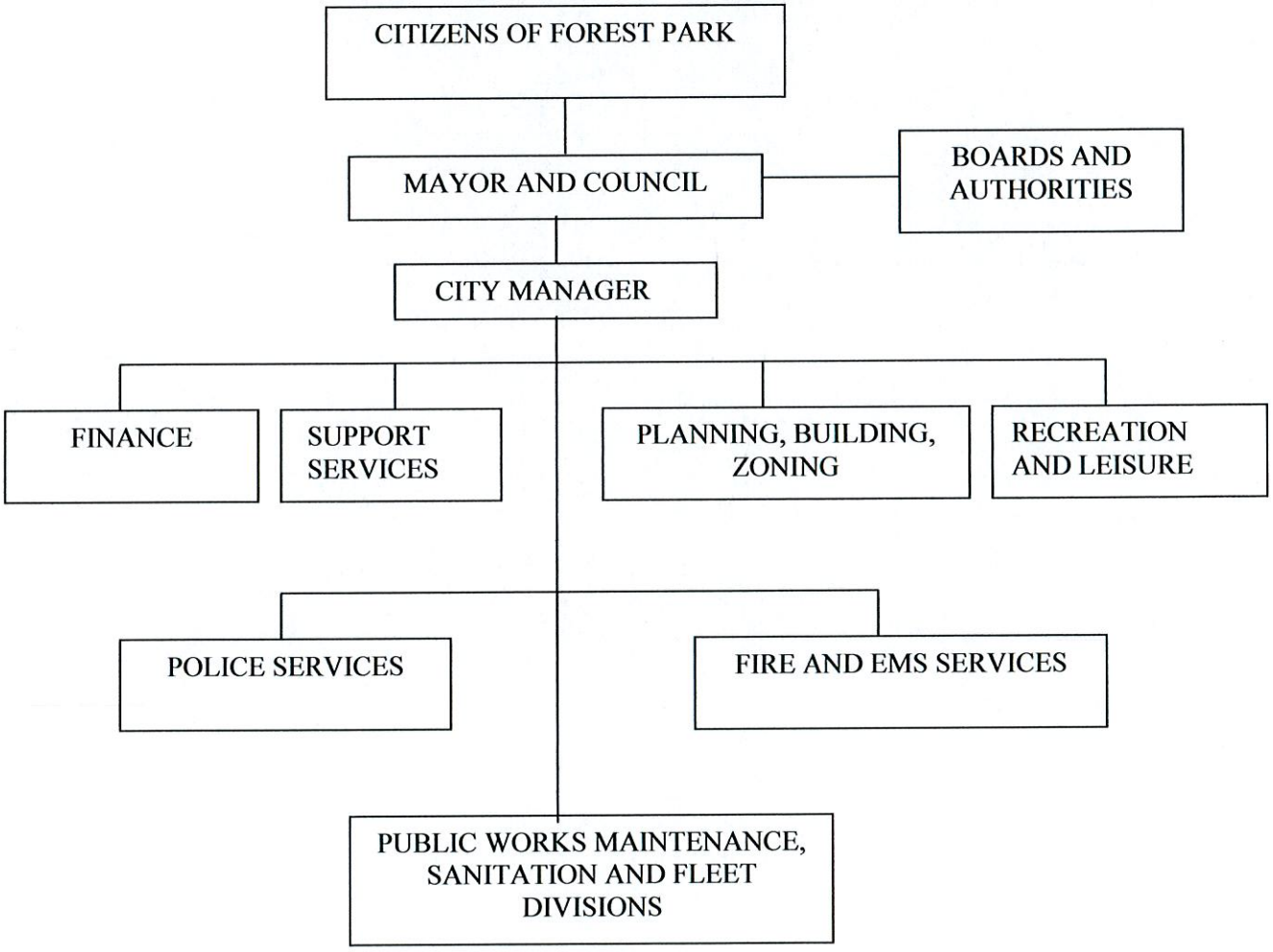
City Clerk

Approved as to form:

City Attorney

CITY OF FOREST PARK

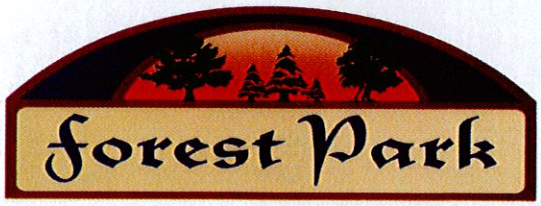
ORGANIZATION CHART



CITY OF FOREST PARK

MAYOR AND CITY COUNCIL

Mayor	Corine Deyton
Council Member – Ward 1	Sparkle Adams
Council Member – Ward 2	Karen-Brandee Williams
Council Member – Ward 3	Maudie McCord
Council Member – Ward 4	Donald Judson
Council Member – Ward 5	Linda Lord



City Manager & Department Directors

City Manager	John Parker

Department Directors / Senior Management Team

• Director of Finance	Mike Blandenburg
• Director of Support Services	Christine Terrell
• Chief of Police	Dwayne Hobbs
• Director of Recreation & Leisure	Elaine Corley
• Director of Public Works and Fleet	Mike Gippert
• Director of Planning, Building, & Zoning	Steve Pearson
• Director of Fire and EMS	Eddie Buckholts

Citizens of Forest Park

Mayor & City Council

City Manager

Department of Finance Director: Mike Blandenburg	Department of Support Services Director: Christine Terrell	Department of Police Services Chief of Police: Dwayne Hobbs	Recreation & Leisure Services Director: Elaine Corley	Department of Public Works Director: Mike Gippert	Department of Fleet Director: Mike Gippert	Planning, Build. & Zoning Director: Steve Pearson	Department of Fire & EMS Director: Eddie Buckholts
·Accounts Payable ·Accounts Receivable ·Cash Management ·Budget Preparation ·Payroll ·Sanitation Payments ·Customer Service	·Personnel Services ·Physicals ·Want Ads ·Purchasing ·Staffing ·Training ·Worker's Comp. ·Archives ·Employee Assistance	·Crime Prevention ·Criminal Investigations ·D. A. R. E. ·Drug Enforcement ·Patrol ·Municipal Court ·Citizen's Police Academy	·Event Bookings ·Facility Rental ·Adult Athletics ·Youth Athletics ·Instructional Activities ·Aquatics ·Day Camp ·Special Events ·Senior Programs	·Street Maintenance ·Park Maintenance ·Building Maintenance ·Sanitation ·Recycling Center ·Litter Control ·Renovations ·Debris Removal	·Vehicle Maintenance ·Insurance Reimbursement ·Small Engine Repair ·Mechanic Training ·Generator Repairs ·Warranties ·Fuel	·Permits ·Code Enforcement ·Zoning ·Review Board ·Construction Inspections ·Inspections ·Environmental Court ·Animal Control	·Homeland Defense ·Hazardous Materials ·Fire Fighting ·EMS Services ·Emergency Management ·Disaster Training ·Community Emergency Response Team

FOREST PARK HISTORY

The City of Forest Park is located in the Metro Atlanta area in Clayton County. Forest Park is the largest city in Clayton County with a diverse population of about 21,477 per the 2000 census.

The Forest Park area was settled in the 1820's and incorporated in August 1908 as "Astor", Georgia. Astor served as a wood and water stop for the Central of Georgia railroad for steam locomotive trains traveling in and out of Atlanta.

The Railroad later renamed the City to "Forrest Park" (two r s) because of the many park areas deeded to the City by the Railroad. In 1952, the City Charter was changed to today's spelling of Forest Park.

The town grew slowly until the 1950's post war boom, when it became one of the fastest growing areas in the country. From 1950 to 1960 the population increased 461% (but only 23% since then).

This growth was partially fueled by the Ford Assembly Plant in Hapeville, the General Motors Assembly Plant in Atlanta, and the Atlanta Army Depot (now called Fort Gillem.) But the major driving force in the growth of our City was the rapidly expanding Atlanta International Airport. Now called Hartsfield/Jackson, the airport is still a major influence.

FORM OF GOVERNMENT

The City of Forest Park has a Council/Manager form of government with a Mayor elected at large and five council members, who are elected by ward. The members of council serve four-year terms, which are staggered. A council member is appointed as the Mayor Pro-Tem for a period of one year.

Other appointments include the City Clerk, the City Attorney, Municipal Judges and Solicitors, Superintendent of Elections, Voter Registrar, and members to various Boards.

The City Council serves as the Community's legislative body responsible for enacting City ordinances and appropriating funds to conduct City business.

The City Council provides policy direction and leadership to the City Manager and serves as a liaison between the City and a variety of committees, boards, authorities and citizen groups concerning community issues.

HOW TO USE THIS OPERATING BUDGET

A budget is a financial plan for a city. It includes both estimates of resources available, including revenues and fund balance, and appropriations that are the authority to spend money for specific purposes. The budget is prepared by the City Manager and adopted by the City Council after extensive input from the various departments as well as the public.

The budget document is prepared to provide information about the City, both financial information and operational/policy information. The reader should first review the Table of Contents and read the City Manager's letter. Then the Table of Contents should be followed in order. The revenues budgets provide the sources for funding the department budgets. The specific department budgets provide the detailed information as to what purposes the City's resources will be utilized during the fiscal year.

The financial structure is reflected in the reporting of expenditures and revenues by fund. A fund is a self-balancing set of accounts designed to track specific revenues and the use of those revenues. Each fund is independent of all other funds, and money cannot be transferred from one fund to another without the approval of the City Council.

QUESTIONS & ANSWERS

Q: What is the purpose of the City Budget?

A: The budget is an annual financial plan for the City of Forest Park. It specifies the level of municipal services to be provided in the coming year and the resources, including personnel positions, capital expenditures and operating expenses needed to provide these services. It reflects the policies and priorities set by the Mayor and City Council.

Q: How and when is the budget prepared?

A: Each March, city departments submit their plans and needs for the coming year to the Director of Finance. The Director of Finance compiles the proposed budgets, which are then reviewed by the City Manager and revised to reflect his goals for the upcoming fiscal year. The City Manager then submits his recommended budget to the City Council in May. The City Council reviews the budget, holds at least one public hearing to obtain citizen input and then adopts the final budget along with an ordinance establishing the property tax rate required to fund the budget.

Q: What is a fiscal year?

A: A fiscal year is a 12-month operating cycle that comprises a budget and financial reporting period. The City's fiscal year begins on July 1 and ends on June 30.

Q: From where does the City obtain revenues?

A: From local, state and federal taxes, and licenses, in addition to payments for citations and municipal services.

Q: How is the revenue, obtained by the City, used?

A: It is used to pay for salaries, operating supplies, other operating costs such as utilities and insurance, and capital purchases such as buildings, vehicles, and equipment such as specified in the City budget.

Q: What is a millage rate?

A: When the City adopts its annual budget, it determines the tax rate that must be applied on property in order to generate the necessary revenue in addition to all other sources that are available. The tax rate for the City of Forest Park for FY 2008 was 10.343 mills, or $10.34 per $1,000 of taxable value. The Clayton County Tax Assessor establishes the taxable value of all property in the City. The City has no control over the taxable value of property; it only has control over the tax rate that is levied.

Q: What is a mill of tax?

A: One mill is equal to $1 for each $1,000 of assessed property value.

Q: What is a fund?

A: A fund is a separate accounting entity within the City that receives revenues from a specific source and expends them on a specific activity or activities. The City is comprised of several separate funds, all of which perform distinct activities.

Q: What is the difference between Ad Valorem Tax and Property Tax?

A: There is no difference. They are different names for the same tax.

Q: What is an operating budget?

A: An operating budget is an annual financial plan for recurring expenditures, such as salaries, utilities, and supplies.

Q: What is an enterprise fund?

A: An enterprise fund earns its own revenues by charging customers for the services that it provides.

Q: What is a budget appropriation?

A: A budget appropriation is a specific amount of money that has been approved by the City Council for use in a particular manner.

Q: What is a budget amendment?

A: A budget amendment is an ordinance adopted by the City Council which alters the adopted budget by appropriating additional monies to a particular department, decreasing appropriations to a particular department, or transferring funds from one department to another.

Q: Who establishes the rules by which The City of Forest Park adopts its annual budget and property taxes?

A: The property tax rate and budget adoption processes are governed by, the City Council, the City Charter and State Statues.

Q: Who is the Chief Administrative Officer of the City Of Forest Park?

A: The City Manager is the Chief Administrative Officer of the City of Forest Park. This individual is hired by and reports directly to the City Council. All other employees report to the City Manager.

Q: What are franchise fees, and why does The City of Forest Park levy them?

A: The franchise fee is a charge levied by the City on a utility to operate within the City and to use the City rights-of-way and other properties for locating pipes, wires, etc.

FINANCIAL POLICIES

Budget

The budget provides the primary mechanism by which key decisions are made regarding the level and types of services to be provided given the anticipated level of available resources. Budget policy states how this is achieved and addresses the need for financial health and stability.

Balanced Budget

The State of Georgia requires all governments must have a balanced budget for all funds. Total anticipated revenues plus that portion of the fund balance in excess of authorized reserves should equal total expenditures for each fund.

Financing Current Expenditures

Current expenditures shall be financed with current revenues, which may include that portion of the fund balance in excess of authorized reserves.

Level of Budget Adoption

The budget shall be adopted at the legal level of budgetary control which is fund/department level (i.e. expenditures may not exceed the total appropriations for any department within a fund without the City Council's approval). The City Council approves transfers within a department's budget. All budgets shall be adopted on a basis consistent with Generally Accepted Accounting Principles as promulgated by the Government Accounting Standards Board.

Since the budget is a plan, budget adjustments during the year may be required due to circumstances, which were unforeseen prior to the adoption of the budget.

Department Directors may request budget adjustments through the Finance Office, provided that the adjustments do not increase the overall budget or personal services allocation for that department. Any additional budget adjustments dealing with personnel, capital outlay, or overall dollar increases must be approved by the City Council. These budget changes will be presented in the form of an ordinance stating the line item number and the reason for the adjustments.

Budgeting and Accounting Controls

Management of the City is responsible for establishing and maintaining an internal structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate data is compiled to allow for preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP).

The budget is adopted on a basis consistent with generally accepted accounting principles. The accounting system uses formal budgetary integration as a management control device. Encumbrances are recorded to prevent expenditures from exceeding the budget amounts. The City's accounting records for governmental fund types are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when services or goods are received and the liabilities are incurred.

The level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is maintained at the department level (Administration, Police, Fire, etc.) The objective of these budgetary controls is to ensure compliance with legal provisions and mandates embodied in the approved annual budget adopted by the City Council. The annual budget includes the General Fund, Capital Fund, Workers' Compensation Fund and Grant Funds.

The Budget Process

The budget process begins in early March with a meeting of the Directors of each department and the City Manager to discuss needs and goals. The City Manager presents his ideas and direction on what he would like to accomplish the coming year.

The directors and the City Manager work as a team to establish a balanced budget. Meetings are held with the Directors of each department and the City Manager to review the absolute must have items, needed items and nice-to-have additions for capital budget. As a management team we then work toward a balanced budget. This process usually takes several months.

Before adoption, work sessions are set up with the Mayor and Council to review the budget documents and to make changes or additions as needed.

In June, the budget is presented in final form to the City Council and interested citizens during a public hearing. The final proposed budget is then adopted by the City Council on or before June 30 during a regular meeting. An ordinance is adopted establishing a balanced budget and a tentative millage rate is established. When the tax digest is received the final millage rate is then adopted after three public hearings are held.

SCHEDULE OF REVENUES LAST 10 YEARS

PROPERTY TAXES				FRANCHISE TAXES				INSURANCE PREMIUM TAXES			
YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE
00/01	$ 1,395,756	$ 40,204	3%	00/01	$ 1,178,712	$ 24,893	2%	00/01	$ 757,664	$ 40,140	5%
01/02	$ 1,406,347	$ 10,591	1%	01/02	$ 1,147,828	$ (30,884)	-3%	01/02	$ 805,880	$ 48,216	6%
02/03	$ 2,330,073	$ 923,726	40%	02/03	$ 1,144,015	$ (3,813)	0%	02/03	$ 880,850	$ 74,970	9%
03/04	$ 2,372,117	$ 42,044	2%	03/04	$ 1,012,371	$ (131,644)	-13%	03/04	$ 945,611	$ 64,761	7%
04/05	$ 2,402,046	$ 29,929	1%	04/05	$ 1,119,578	$ 107,207	10%	04/05	$ 1,026,168	$ 80,557	8%
05/06	$ 2,960,537	$ 558,491	19%	05/06	$ 1,182,127	$ 62,549	5%	05/06	$ 1,103,828	$ 77,660	7%
06/07	$ 3,341,799	$ 381,262	11%	06/07	$ 1,248,488	$ 66,361	5%	06/07	$ 1,150,973.00	$ 47,145	4%
07/08	$ 5,907,884	$ 2,566,085	43%	07/08	$ 1,345,197	$ 96,709	7%	07/08	$ 1,172,269	$ 21,296	2%
08/09	$ 5,906,573	$ (1,311)	0%	08/09	$ 1,417,693	$ 72,496	5%	08/09	$ 1,200,350	$ 28,081	2%
09/10	$ 7,036,820	$ 1,130,247	16%	09/10	$ 1,278,493	$ (139,200)	-11%	09/10	$ 1,189,089	$ (11,261)	-1%

ALCOHOL BEV. TAXES				OTHER TAXES				LOCAL OPTION SALES TAX			
YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE
00/01	$ 507,972	$ 5,198	1%	00/01	$ 94,419	$ 28,212	30%	00/01	$ 4,536,350	$ (250,436)	-6%
01/02	$ 506,360	$ (1,612)	0%	01/02	$ 70,154	$ (24,265)	-35%	01/02	$ 4,310,929	$ (225,421)	-5%
02/03	$ 478,200	$ (28,160)	-6%	02/03	$ 96,334	$ 26,180	27%	02/03	$ 4,236,940	$ (73,989)	-2%
03/04	$ 479,160	$ 960	0%	03/04	$ 111,672	$ 15,338	14%	03/04	$ 4,574,159	$ 337,219	7%
04/05	$ 486,511	$ 7,351	2%	04/05	$ 121,166	$ 9,494	8%	04/05	$ 4,731,416	$ 157,257	3%
05/06	$ 470,600	$ (15,911)	-3%	05/06	$ 126,862	$ 5,696	4%	05/06	$ 5,330,317	$ 598,901	11%
06/07	$ 461,762	$ (8,838)	-2%	06/07	$ 120,519	$ (6,343)	-5%	06/07	$ 5,262,427	$ (67,890)	-1%
07/08	$ 461,655	$ (107)	0%	07/08	$ 100,058	$ (20,461)	-20%	07/08	$ 5,268,900	$ 6,473	0%
08/09	$ 445,697	$ (15,958)	-4%	08/09	$ 79,426	$ (20,632)	-26%	08/09	$ 5,350,300	$ 81,400	2%
09/10	$ 422,215	$ (23,482)	-6%	09/10	$ 83,645	$ 4,219	5%	09/10	$ 4,864,063	$ (486,237)	-10%

SCHEDULE OF REVENUES LAST 10 YEARS

	CHARGES FOR SERVICE			INTERGOVERNMENTAL REVENUE					INTEREST REVENUE		
YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE
00/01	$ 2,335,868	$ (37,854)	-2%	00/01	$ 434,015	$ (150,996)	-35%	00/01	$ 348,312	$ (54,752)	-16%
01/02	$ 717,472	$ (1,618,396)	-226%	01/02	$ 1,939,907	$ 1,505,892	78%	01/02	$ 88,091	$ (260,221)	-295%
02/03	$ 688,226	$ (29,246)	-4%	02/03	$ 1,026,074	$ (913,833)	-89%	02/03	$ 58,870	$ (29,221)	-50%
03/04	$ 748,959	$ 60,733	8%	03/04	$ 662,283	$ (363,791)	-55%	03/04	$ 22,283	$ (36,587)	-164%
04/05	$ 983,885	$ 234,926	24%	04/05	$ 792,874	$ 130,591	16%	04/05	$ 23,386	$ 1,103	5%
05/06	$ 607,688	$ (376,197)	-62%	05/06	$ 932,601	$ 139,727	15%	05/06	$ 95,935	$ 72,549	76%
06/07	$ 561,920	$ (45,768)	-8%	06/07	$ 623,510	$ (309,091)	-50%	06/07	$ 128,718	$ 32,783	25%
07/08	$ 605,410	$ 43,490	7%	07/08	$ 585,120	$ (38,390)	-7%	07/08	$ 115,465	$ (13,253)	-11%
08/09	$ 598,344	$ (7,066)	-1%	08/09	$ 965,305	$ 380,185	39%	08/09	$ 93,732	$ (21,733)	-23%
09/10	$ 646,511	$ 48,167	7%	09/10	$ 209,945	$ (755,360)	-360%	09/10	$ 119,210	$ 25,478	21%

	FINES AND FORFEITURES			PERMITS AND LICENSES				OTHER REVENUE			
YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE
00/01	$ 1,530,556	$ 142,422	9%	00/01	$ 717,972	$ 7,651	1%	00/01	$ 438,785	$ (216,466)	-49%
01/02	$ 1,940,034	$ 409,478	21%	01/02	$ 744,415	$ 26,443	4%	01/02	$ 96,498	$ (342,287)	-355%
02/03	$ 2,235,850	$ 295,816	13%	02/03	$ 807,581	$ 63,166	8%	02/03	$ 65,433	$ (31,065)	-47%
03/04	$ 2,544,385	$ 308,535	12%	03/04	$ 787,739	$ (19,842)	-3%	03/04	$ 92,134	$ 26,701	29%
04/05	$ 2,109,542	$ (434,843)	-21%	04/05	$ 1,053,917	$ 266,178	25%	04/05	$ 75,397	$ (16,737)	-22%
05/06	$ 2,158,784	$ 49,242	2%	05/06	$ 904,124	$ (149,793)	-17%	05/06	$ 48,549	$ (26,848)	-55%
06/07	$ 2,200,211	$ 41,427	2%	06/07	$ 1,034,505	$ 130,381	13%	06/07	$ 100,314	$ 51,765	52%
07/08	$ 2,408,718	$ 208,507	9%	07/08	$ 1,063,690	$ 29,185	3%	07/08	$ 68,313	$ (32,001)	-47%
08/09	$ 2,226,009	$ (182,709)	-8%	08/09	$ 1,268,658	$ 204,968	16%	08/09	$ 69,393	$ 1,080	2%
09/10	$ 2,993,521	$ 767,512	26%	09/10	$ 883,517	$ (385,141)	-44%	09/10	$ 13,552	$ (55,841)	-412%

	OTHER FINANCING SOURCES			REFUSE COLLECTION			
YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE
00/01	$ 385,000	$ -	0%	00/01	$ 1,847,188	N/A	N/A
01/02	$ -	$ (385,000)	0%	01/02	$ 2,063,238	$ 216,050	10%
02/03	$ -	$ -	0%	02/03	$ 2,084,022	$ 20,784	1%
03/04	$ -	$ -	0%	03/04	$ 2,011,021	$ (73,001)	-4%
04/05	$ -	$ -	0%	04/05	$ 2,132,446	$ 121,425	6%
05/06	$ -	$ -	0%	05/06	$ 2,248,752	$ 116,306	5%
06/07	$ -	$ -	0%	06/07	$ 2,326,625	$ 77,873	3%
07/08	$ -	$ -	0%	07/08	$ 2,483,958	$ 157,333	6%
08/09	$ -	$ -	0%	08/09	$ 2,507,568	$ 23,610	1%
09/10	$ -	$ -	0%	09/10	$ 2,450,277	$ (57,291)	-2%

SCHEDULE OF REVENUES LAST 10 YEARS

The following revenues contain more than one revenue source:

Property Tax: Includes Real & Personal Tax, and Automobile Ad Valorem Tax.

Alcohol Beverage Tax: Includes LiquorTax, Wine Tax and Beer Tax.

Other Taxes: Includes Real Estate Transfer Tax, Motel Tax, Intangible Tax

Franchise Tax: Includes Georgia Power, Atlanta Gas, Bell South

Insurance Company Tax: Taxes collected from insurance companies for policies sold

Charges for Services: Includes Misc. Police Revenue,E911, Emergency Transport, all recreation programs

Refuse Charges: Fees collected from garbage collection, penalties on bills and additional charges

Intergovernmental Revenue: Includes local school programs.

Fines and Forfeitures: Includes 10% Jail Fines Income, Confiscated Forfeitures/Assets, D.E.A Revenue, Fines and Forfeitures, Probation Funds Collecte
Environmental Court Fines, Drug Possession Fines. Amounts are net of Mandates paid to the County and State.

Permits and License: Includes Business License, Business License Liquor/ Wholesale, Adult Entertainment, Business License Beer, Business License V
Investigation Fees/Liquor, Flea Market Licenses, Business License Wholesale, Building Permits, Planning Zoning Fees, Candidate Qualifying Fees.

Other Revenue: Includes Plant a Tree Mem.. Acct., Cash/Over Short, Proceeds from Sale Of W/S System,
Sanitation Penalties, Other Misc. Revenues, Liquidation of Municipal Eq.., Spinal Injury Trust Fund, Fund
Employee Contract Remuneration, EMT Instructional Classes, Scrap Iron /Recycling.

Interest Income: Includes Interest Income and Interest from Sale of W/S.

Other Financing Sources was the Jail lease payment. The City no longer leases the Jail.

SUMMARY OF INSURANCE COST LAST THREE YEARS

	2009-2010 ACTUAL	2010-2011 BUDGET	% CHANGE	2011-2012 BUDGET	INCREASE (DECREASE)	% CHANGE
LIFE AND HEALTH INSURANCE	$ 2,474,384	$ 2,756,612	11.41%	$ 3,213,637	$ 457,025.00	14.22%
					$ -	
WORKER'S COMPENSATION	$ 60,231	$ 45,971	-23.68%	$ 46,596	$ 625.00	1.34%
PROPERTY AND LIABILITY	$ 87,030	$ 101,166	16.24%	$ 101,166	$ -	0.00%
					$ -	
VEHICLE INSURANCE	$ 242,929	$ 281,907	16.05%	$ 281,907	$ -	0.00%
					$ -	
PUBLIC OFFICIALS INSURANCE	$ 42,484	$ 42,500	0.04%	$ 42,500	$ -	0.00%
					$ -	
LAW ENFORCEMENT	$ 70,839	$ 70,839	0.00%	$ 70,839	$ -	0.00%
					$ -	
TOTALS	$ 2,977,897	$ 3,298,995	10.78%	$ 3,756,645	$ 457,650.00	12.18%

SCHEDULE OF INSURANCE COSTS LAST THREE YEARS

Life and Health Insurance				
	Actual	Budget	Budget	Increase
Department	2009-2010	2010-2011	2011-2012	(Decrease)
Legislative Office	$ 39,926	$ 40,000	$ 44,000	$ 4,000
Chief Executive Office	$ 21,602	$ 22,000	$ 25,300	$ 3,300
Finance Office	$ 104,494	$ 104,400	$ 133,650	$ 29,250
Support Services	$ 50,465	$ 64,699	$ 71,170	$ 6,471
Police Services	$ 849,740	$ 902,010	$ 1,089,793	$ 187,783
E911	$ 88,776	$ 130,730	$ 143,800	$ 13,070
Recreation and Leisure	$ 73,552	$ 96,000	$ 105,600	$ 9,600
Streets	$ 314,869	$ 419,027	$ 466,430	$ 47,403
Planning Building Zoning	$ 88,456	$ 94,781	$ 125,400	$ 30,619
Animal Control	$ 11,239	$ 20,250	$ 22,275	$ 2,025
Fire EMS	$ 203,030	$ 214,980	$ 236,478	$ 21,498
Fire Fighters	$ 507,165	$ 511,460	$ 562,606	$ 51,146
EMA	$ 11,239	$ 14,670	$ 16,137	$ 1,467
Sanitation Operations	$ 43,705	$ 37,079	$ 64,638	$ 27,559
Fleet Services	$ 66,126	$ 84,526	$ 106,360	$ 21,834
Total	**$ 2,474,384**	**$ 2,756,612**	**$ 3,213,637**	**$ 457,025**

Property and Liability Insurance				
	Actual	Budget	Budget	Increase
Department	2009-2010	2010-2011	2011-2012	(Decrease)
Legislative Office		$ -		$ -
Chief Executive		$ -		$ -
Finance Office	$ 16,894	$ 15,832	$ 15,832	$ -
Support Services		$ -		$ -
Police Services	$ 4,513	$ 19,109	$ 19,109	$ -
E911		$ -		$ -
Recreation and Leisure	$ 4,360	$ 4,514	$ 4,514	$ -
Streets	$ 11,989	$ 11,428	$ 11,428	$ -
Planning Building Zoning	$ 6,539	$ 5,700	$ 5,700	$ -
Animal Control		$ -		$ -
Fire EMS		$ -		$ -
Fire Fighters	$ 15,259	$ 13,869	$ 13,869	$ -
EMA		$ -		$ -
Sanitation Operations	$ 12,490	$ 15,832	$ 15,832	$ -
Fleet Services	$ 14,986	$ 14,882	$ 14,882	$ -
Total	**$ 87,030**	**$ 101,166**	**$ 101,166**	**$ -**

Worker's Compensation				
	Actual	Budget	Budget	Increase
Department	2009-2010	2010-2011	2011-2012	(Decrease)
Legislative Office		$ -		$ -
Chief Executive Office		$ -		$ -
Finance Office	$ 2,334	$ 1,849	$ 1,849	$ -
Support Services		$ -		$ -
Police Services	$ 18,198	$ 15,000	$ 15,000	$ -
E911		$ -		$ -
Recreation and Leisure	$ 2,042	$ 1,755	$ 1,755	$ -
Streets	$ 13,579	$ 9,649	$ 9,649	$ -
Planning Building Zoning	$ 510	$ 414	$ 414	$ -
Animal Control		$ -		$ -
Fire EMS	$ 5,428	$ 2,959	$ 2,959	$ -
Fire Fighters	$ 15,673	$ 12,207	$ 12,207	$ -
EMA		$ -		$ -
Sanitation Operations	$ 1,531	$ 1,295	$ 1,743	$ 448
Fleet Service	$ 936	$ 843	$ 1,020	$ 177
Total	**$ 60,231**	**$ 45,971**	**$ 46,596**	**$ 625**

Vehicle Insurance				
	Actual	Budget	Budget	Increase
Department	2009-2010	2010-2011	2011-2012	(Decrease)
Legislative Office		$ -		$ -
Chief Executive Office	$ 2,604	$ 2,991	$ 2,991	$ -
Finance Office		$ -		$ -
Support Services		$ -		$ -
Police Services	$ 103,206	$ 128,205	$ 128,205	$ -
E911		$ -		$ -
Recreation and Leisure	$ 5,207	$ 5,698	$ 5,698	$ -
Streets	$ 57,277	$ 63,031	$ 63,031	$ -
Planning Building Zoning	$ 13,018	$ 14,500	$ 14,500	$ -
Animal Control	$ 1,302	$ 1,456	$ 1,456	$ -
Fire EMS	$ 14,319	$ 16,026	$ 16,026	$ -
Fire Fighters	$ 28,639	$ 32,051	$ 32,051	$ -
EMA		$ -		$ -
Sanitation Operations	$ 7,811	$ 7,265	$ 7,265	$ -
Fleet Service	$ 9,546	$ 10,684	$ 10,684	$ -
Total	**$ 242,929**	**$ 281,907**	**$ 281,907**	**$ -**

CITY OF FOREST PARK, GEORGIA
JOB CLASSIFICATION LIST - ALPHABETICAL ORDER

JOB CODE AND TITLE	FLSA	GRADE	MINIMUM	MID-POINT	MAXIMUM
103 ADMINISTRATIVE ASSISTANT	N	12	31,114.00	41,229.00	52,273.00
551 ADMINISTRATIVE SUPERVISOR	E	15	35,074.00	46,476.00	58,925.00
401 ANIMAL CONTROL OFFICER	N	10	28,474.00	37,731.00	47,838.00
306 ATHLETIC COORDINATOR	N	15	35,074.00	46,476.00	58,925.00
405 CODES COMPLIANCE OFFICER	N	11	29,795.00	39,480.00	50,054.00
511 COMMUNICATIONS OFFICER	N	11	29,795.00	39,480.00	50,054.00
512 COMMUNICATIONS OFFICER, SR.	N	14	33,754.00	44,727.00	56,705.00
123 COURT CLERK	N	8	25,834.00	34,233.00	43,402.00
323 DEP DIRECTOR OF PUBLIC WORKS	E	27	54,208.00	67,464.00	91,068.00
421 DEP DIRECTOR OF PB&Z	E	27	54,208.00	67,464.00	91,068.00
572 DEPUTY CHIEF, FIRE	E	29	59,487.00	79,712.00	99,938.00
322 DEPUTY DIRECTOR, RECREATIONS	E	25	48,930.00	63,966.00	81,092.00
578 DEPUTY FIRE MARSHALL	E	24	46,950.00	62,217.00	78,876.00
104 EXECUTIVE ASSISTANT	N	13	32,435.00	42,978.00	54,490.00
111 FINANCIAL SERVICES TECH	N	9	27,156.00	35,982.00	45,622.00
561 FINANCIAL SERVICES TECH, PRINCIPA	E	18	39,033.00	51,723.00	65,574.00
112 FINANCIAL SERVICES TECH, SR.	N	10	28,474.00	37,731.00	47,838.00
574 FIRE APPARATUS DRIVER	N	17	37,712.00	49,974.00	63,358.00
577 FIRE CAPTAIN	N	26	51,568.00	65,715.00	86,635.00
576 FIRE LIEUTENTANT	N	21	42,991.00	56,970.00	72,226.00
579 FIRE MARSHALL	E	27	54,208.00	67,464.00	91,068.00
571 FIREFIGHTER/EMT	N	14	33,754.00	44,727.00	56,705.00
575 FIREFIGHTER/PARAMEDIC	N	18	39,033.00	51,723.00	65,574.00
211 HEAVY EQUIPMENT OPERATOR	N	11	29,795.00	39,480.00	50,054.00
213 HEAVY EQUIPMENT OPERATOR, SR.	N	13	32,435.00	42,978.00	54,490.00
244 HORTICULTURAL FOREMAN	E	16	36,394.00	48,225.00	61,141.00
125 INFORMATION TECH ADM.	E	31	64,765.00	86,785.00	108,805.00
245 MAINTENANCE MANAGER	E	24	46,950.00	62,217.00	78,876.00
221 MAINTENANCE WORKER	N	5	21,877.00	28,987.00	36,753.00
225 MAINTENANCE WORKER, SR.	N	7	24,516.00	32,484.00	41,186.00
3 MANAGEMENT ANALYST	E	18	39,033.00	51,723.00	65,574.00
532 MASTER POLICE DETECTIVE	N	17	37,712.00	49,974.00	63,358.00
503 MASTER POLICE OFFICER	N	16	36,394.00	48,225.00	61,141.00
232 MECHANIC	N	11	29,795.00	39,480.00	50,054.00
233 MECHANIC, SR.	N	13	32,435.00	42,978.00	54,490.00

CITY OF FOREST PARK, GEORGIA
JOB CLASSIFICATION LIST - ALPHABETICAL ORDER (CONTINUED)

JOB CODE AND TITLE	FLSA	GRADE	MINIMUM	MID-POINT	MAXIMUM
101 OFFICE ASSISTANT	N	6	23,197.00	30,736.00	38,970.00
105 OFFICE ASSISTANT, SR	N	7	24,516.00	32,484.00	41,186.00
234 PARTS MANAGER	N	13	32,435.00	42,978.00	54,490.00
509 POLICE CAPTAIN	E	26	51,568.00	65,715.00	86,635.00
535 POLICE COLONEL	E	31	64,765.00	86,785.00	108,805.00
531 POLICE DETECTIVE	N	16	36,394.00	48,225.00	61,141.00
508 POLICE LIEUTENANT	N	22	44,311.00	58,719.00	74,443.00
510 POLICE MAJOR	E	27	54,208.00	67,464.00	91,068.00
502 POLICE OFFICER	N	14	33,754.00	44,727.00	56,705.00
POLICE OFFICER (NON-CERTIFIED)	N		32,146.00		
507 POLICE SERGEANT	N	21	42,991.00	56,970.00	72,226.00
533 POLICE SERGEANT DETECTIVE	N	21	42,991.00	56,970.00	72,226.00
311 PROGRAM COORDINATOR	N	15	35,074.00	46,476.00	58,925.00
301 RECREATION SUPERVISOR	N	10	28,474.00	37,731.00	47,838.00
124 RECORDS SUPERVISOR		12	31,114.00	41,229.00	52,273.00
216 SANITATION ADMINISTRATOR	E	16	36,394.00	48,225.00	61,141.00
312 SENIOR COORDINATOR	N	15	35,074.00	46,476.00	58,925.00
102 STAFF ASSISTANT	N	9	27,156.00	35,982.00	45,622.00
243 SUPERVISOR, BUILDING MAINT	E	18	39,033.00	51,723.00	65,574.00
235 SUPERVISOR, FLEET MAINT	E	18	39,033.00	51,723.00	65,574.00
242 SUPERVISOR, PARKS	E	18	39,033.00	51,723.00	65,574.00
215 SUPERVISOR, STREET	E	18	39,033.00	51,723.00	65,574.00
241 TRADES SPECIALIST	N	12	31,114.00	41,229.00	52,273.00
501 TRAFFIC SIGN TECHNICIAN	N	10	28,474.00	37,731.00	47,838.00
581 TRAINING OFFICER, EMS	E	27	54,208.00	67,464.00	91,068.00
582 TRAINING OFFICER, FIRE	E	27	54,208.00	67,464.00	91,068.00

DIRECTOR I PAY GRADE 34 (72,683.00 - 122,108.00)
ADMINISTRATIVE SERVICES
RECREATION & LEISURE
PLANNING & ZONING

DIRECTOR II PAY GRADE 36 (77,963.00-130,976.00)
FINANCE/ADMINISTRATION
PUBLIC WORKS
FIRE
POLICE

(12/9/2010)

CITY OF FOREST PARK, GEORGIA

MISCELLANEOUS STATISTICS

June 30, 2010

Date of Incorporation	August 14, 1908
Form of Government	Council/Manager
Area	9.3 Square Miles
Miles of Street	80
Population (2000 Census)	21,447
Fire Protection:	
Number of Stations	2
Number personnel - total	52
Police Protection:	
Number of Stations	1
Number of Police Personnel	95
Schools in Forest Park:	
Ash Street Center-Special Education	Babb Middle School
Edmonds Elementary School	Forest Park Middle School
Fountain Elementary School	Hendrix Elementary School
Huie Elementary School	Forest Park High School
School Enrollment	5,407
Recreation and Culture:	
Number of Parks	6 (with 67 ½ acres)
Number of Libraries	1
Employees:	
Classified Service	250
Exempt	33
Unemployment Rate (Clayton County)	12.5%
Average Household Income (2000 Census)	$25,982

PROJECTED REVENUES VS. REQUESTED BUDGETS
FY 2011-12

GENERAL FUND

PROJECTED REVENUES	PAGE #			TOTALS
REVENUES FY 2011-12 GENERAL FUND	24			$ 21,291,242
TRANSFER FROM SANITATION FUND	29			$ 1,175,000
TOTAL ANTICIPATED REVENUE				**$ 22,466,242**

GENERAL FUND DEPARTMENTS	PAGE #	DEPARTMENT REQUESTS	FLEET ALLOCATION	TOTAL EXPENDITURES
LEGISLATIVE OFFICE	32	$ 442,650		$ 442,650
CITY MANAGER OFFICE	36	$ 352,351		$ 352,351
FINANCE OFFICE	41	$ 1,511,638		$ 1,511,638
JUDGES AND SOLICITORS	43	$ 130,327		$ 130,327
SUPPORT SERVICES	45	$ 375,149		$ 375,149
POLICE SERVICES	50	$ 8,892,915		$ 8,892,915
E911 COMMUNICATIONS	53	$ 594,531		$ 594,531
RECREATION AND LEISURE	58	$ 1,335,348		$ 1,335,348
PLANNING, BUILDING, ZONING	64	$ 891,623		$ 891,623
ANIMAL CONTROL	66	$ 110,544		$ 110,544
EMS SERVICES	70	$ 1,220,888		$ 1,220,888
FIRE SERVICES	73	$ 3,359,566		$ 3,359,566
EMERGENCY MGT.	75	$ 56,710		$ 56,710
FLEET SERVICES (included in Department Totals)	79	$ 1,258,533	$ (1,258,533)	$ -
PUBLIC WORKS MAINTENANCE	82	$ 3,075,602		$ 3,075,602
PUBLIC WORKS PARKS MAINTENANCE	84	$ 116,400		$ 116,400
TOTAL GENERAL FUND BUDGET REQUESTS		**$ 23,724,775**	**$ (1,258,533)**	**$ 22,466,242**

GENERAL FUND REVENUES OVER EXPENDITURES	**$0**

SANITATION FUND

PROJECTED OPERATING REVENUES	PAGE #			
REFUSE COLLECTION	25	$ 2,233,789		$ 2,233,789
FEES AND OTHER REVENUE	25	$ 613,500		$ 613,500
TOTAL OPERATING REVENUES		**$ 2,847,289**		**$ 2,847,289**

PROJECTED OPERATING EXPENSES	PAGE #			
SOLID WASTE COLLECTION FEES	88	$ 1,743,043		$ 1,743,043
OTHER OPERATING EXPENSES	88,89	$ 827,728	$ -	$ 827,728
TOTAL OPERATING EXPENSES		**$ 2,570,771**	**$ -**	**$ 2,570,771**

OPERATING INCOME	**$ 276,518**

ENUES		CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
TAXES					
100-00-0000-31-1100	REAL PROPERTY CURRENT YEAR	3,500,000	3,950,000	450,000	12.86
100-00-0000-31-1101	PROPERTY TAXES- UTILITY	600,000	680,000	80,000	13.33
100-00-0000-31-1190	LIQUOR TAXES	100,000	100,000	0	0.00
100-00-0000-31-1191	BEER TAXES	325,000	300,000	(25,000)	7.69-
100-00-0000-31-1192	WINE TAXES	20,000	20,000	0	0.00
100-00-0000-31-1200	REAL PROPERTY - PRIOR YEAR	100,000	300,000	200,000	200.00
100-00-0000-31-1300	PROPERTY - PERSONAL CURRENT	1,900,000	2,064,875	164,875	8.68
100-00-0000-31-1310	PROPERTY TAX - MOTOR VEHICLE	345,000	450,000	105,000	30.43
100-00-0000-31-1320	PROPERTY TAX - PERSONAL MOBIL	0	0	0	0.00
100-00-0000-31-1340	INTANGIBLE TAXES	10,000	10,000	0	0.00
100-00-0000-31-1350	PROPERTY TAXES - PERSONAL RAI	0	0	0	0.00
100-00-0000-31-1360	HEAVY DUTY EQUIPMENT TAX	0	0	0	0.00
100-00-0000-31-1600	REAL ESTATE TRANSFER TAXES-IN	5,000	5,000	0	0.00
100-00-0000-31-1710	FRANCHISE- GEORGIA POWER	1,150,000	1,150,000	0	0.00
100-00-0000-31-1730	FRANCHISE - ATLANTA GAS	95,000	95,000	0	0.00
100-00-0000-31-1750	FRANCHISE - COMCAST	90,000	90,000	0	0.00
100-00-0000-31-1760	FRANCHISE - BELLSOUTH	125,000	125,000	0	0.00
100-00-0000-31-3100	LOCAL OPTION SALES TAX	5,000,000	5,000,000	0	0.00
100-00-0000-31-3200	SPLOST REVENUE	0	0	0	0.00
100-00-0000-31-4100	HOTEL MOTEL / TAXES	0	0	0	0.00
100-00-0000-31-6100	BUSINESS AND OCCUPATION TAXES	800,000	850,000	50,000	6.25
100-00-0000-31-6101	BUS LIC & OCC TAX PENALTY	0	0	0	0.00
100-00-0000-31-6200	INSURANCE PREMIUM TAXES	1,200,000	1,175,000	(25,000)	2.08-
100-00-0000-31-9000	PENALTIES AND INTEREST ON DEL	25,000	50,000	25,000	100.00
100-00-0000-31-9001	PUBLIC WORKS LIENS	0	30,000	30,000	0.00
TOTAL TAXES		15,390,000	16,444,875	1,054,875	6.85
LICENSES & PERMITS					
100-00-0000-32-1110	BUSINESS LIC - BEER	80,000	80,000	0	0.00
100-00-0000-32-1120	BUSINESS LIC - WINE	30,000	30,000	0	0.00
100-00-0000-32-1130	BUSINESS LIC-LIQUOR	40,000	30,000	(10,000)	25.00-
[illegible]-00-0000-32-2210	ZONING AND LAND USE FEES	5,000	5,000	0	0.00
-00-0000-32-3000	REG FEES - ADULT ENTERT	50,000	50,000	0	0.00
100-00-0000-32-3001	REG FEES - INVEST	25,000	20,000	(5,000)	20.00-
100-00-0000-32-3100	BUILDING STRUCTURES & EQUIPME	50,000	50,000	0	0.00
100-00-0000-32-4400	PENALTIES & INTEREST ON BUSIN	10,000	10,000	0	0.00
TOTAL LICENSES & PERMITS		290,000	275,000	(15,000)	5.17-
INTERGOVERNMENTAL REV.					
100-00-0000-33-1100	OEA REIMBURSEMENT - LRA	0	0	0	0.00
100-00-0000-33-1101	GRANT REVENUE PUBLIC SAFETY	0	0	0	0.00
100-00-0000-33-6000	LOCAL GOVT.UNIT GRANT -SCHOOL	140,000	140,000	0	0.00
TOTAL INTERGOVERNMENTAL REV.		140,000	140,000	0	0.00
CHARGES FOR SERVICES					
100-00-0000-34-1390	OTHER - SOIL / HYDRO STUDY	0	0	0	0.00
100-00-0000-34-1800	TRANSFER PRIOR YEAR TO WORKER	0	0	0	0.00
100-00-0000-34-1910	ELECTION QUALIFYING FEES	0	5,000	5,000	0.00

100-GENERAL FUND

/ENUES		CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
100-00-0000-34-2110	PUBLIC SAFETY -ID CARDS / OTH	2,500	2,500	0	0.00
100-00-0000-34-2120	PUBLIC SAFETY - ACCIDENT REPO	7,000	7,000	0	0.00
100-00-0000-34-2130	PUBLIC SAFETY - FALSE ALARMS	10,000	30,000	20,000	200.00
100-00-0000-34-2500	PUBLIC SAFETY -E911	0	0	0	0.00
100-00-0000-34-2600	PUBLIC SAFETY - AMBULANCE FEE	390,000	500,000	110,000	28.21
100-00-0000-34-2900	PUBLIC SAFETY - OTHER AMBULAN	2,000	2,000	0	0.00
100-00-0000-34-2901	PUBLIC SAFETY -BASIC EMT INST	0	0	0	0.00
100-00-0000-34-2902	PUBLIC SAFETY - DRUG TASK FOR	0	0	0	0.00
100-00-0000-34-2903	PUBLIC SAFETY - THIRD DUI IN	0	0	0	0.00
100-00-0000-34-2904	PUBLIC SAFETY - DRUG POSSESSI	0	0	0	0.00
100-00-0000-34-2905	FBI REIMBURSEMENT	0	0	0	0.00
100-00-0000-34-2906	BULLET PROOF VEST PROGRAM	0	0	0	0.00
100-00-0000-34-2907	EMPLOYEE REMUNERATION	0	0	0	0.00
100-00-0000-34-3000	LARP REVENUES	0	0	0	0.00
100-00-0000-34-4110	SANITATION -REFUSE COLLECTION	0	0	0	0.00
100-00-0000-34-4130	OTHER REVENUE /SALE OF SCRAP	0	0	0	0.00
100-00-0000-34-7200	R/L - USE OF RECREATION BLDG	15,000	15,000	0	0.00
100-00-0000-34-7201	R/L - INSTRUCTIONAL CLASSES	20,000	20,000	0	0.00
100-00-0000-34-7202	R/L - FIELD RENTAL	4,100	4,100	0	0.00
100-00-0000-34-7203	R/L - IDENTIFICATION FEES	10,000	10,000	0	0.00
100-00-0000-34-7204	R/L - OUTDOOR POOL	9,200	9,200	0	0.00
100-00-0000-34-7205	R/L - INDOOR POOL	1,500	1,000	(500)	33.33-
100-00-0000-34-7206	R/L - MINIATURE GOLF	300	0	(300)	100.00-
100-00-0000-34-7300	R/L - SPECIAL EVENTS	12,000	13,000	1,000	8.33
100-00-0000-34-7500	R/L - SWIM CLASSES	8,500	8,500	0	0.00
100-00-0000-34-7501	R/L - YOUTH BASKETBALL	26,000	26,000	0	0.00
100-00-0000-34-7502	R/L - T-BALL	7,000	7,500	500	7.14
100-00-0000-34-7503	R/L - DAY CAMP	35,000	35,000	0	0.00
100-00-0000-34-7504	R/L - SOCCER	23,500	23,500	0	0.00
100-00-0000-34-7505	R/L - ADULT RECREATION LEAGUE	18,000	18,000	0	0.00
100-00-0000-34-7506	R/L - SENIOR PROGRAMS	5,500	6,420	920	16.73
100-00-0000-34-7507	R/L - GIRL'S FAST PITCH	5,000	6,250	1,250	25.00
100-00-0000-34-7508	R/L - YOUTH BASEBALL	0	0	0	0.00
-00-0000-34-7900	R/L - CONCESSIONS	12,000	12,000	0	0.00
	TOTAL CHARGES FOR SERVICES	624,100	761,970	137,870	22.09
FINES & FORFEITURES					
100-00-0000-35-1170	FINES - COURT	2,500,000	2,750,000	250,000	10.00
100-00-0000-35-1171	FINES - PROBATION COLLECTED	600,000	800,000	200,000	33.33
100-00-0000-35-1172	FINES - ENVIROMENTAL COURT	40,000	60,000	20,000	50.00
100-00-0000-35-1173	FINES - PROBATION/ENVIRONMENT	20,000	0	(20,000)	100.00-
100-00-0000-35-1175	FINES - POAB	0	0	0	0.00
100-00-0000-35-1176	FINES - STATE	0	0	0	0.00
100-00-0000-35-1177	FINES - COUNTY	0	0	0	0.00
100-00-0000-35-1301	FEDERAL DEA	0	0	0	0.00
100-00-0000-35-1320	LOCAL DRUG TASK	0	0	0	0.00
100-00-0000-35-1916	CLERK OF THE COURT	0	0	0	0.00

VENUES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
TOTAL FINES & FORFEITURES	3,160,000	3,610,000	450,000	14.24
INVESTMENT INCOME				
100-00-0000-36-1000 INVESTMENT INCOME -INTEREST	20,000	20,000	0	0.00
100-00-0000-36-1001 ACCRUED INTEREST-ADJUST TO FA	0	0	0	0.00
100-00-0000-36-1002 INTEREST INCOME - NOTES RECEI	25,000	25,000	0	0.00
TOTAL INVESTMENT INCOME	45,000	45,000	0	0.00
CONTRIB & DONATIONS-PRIV				
100-00-0000-37-1000 CONTRIBUTIONS & DONATIONS -PL	500	500	0	0.00
100-00-0000-37-1001 CLOROX COMPANY/COMMUNITY PREV	0	0	0	0.00
100-00-0000-37-1002 WALMART PREVENTION GRANT	0	0	0	0.00
100-00-0000-37-1003 CENTENNIAL CELEBRATION	300	300	0	0.00
100-00-0000-37-1004 CONTRIBUTIONS & DONATIONS - C	0	0	0	0.00
TOTAL CONTRIB & DONATIONS-PRIV	800	800	0	0.00
MISCELLANEOUS REVENUE				
100-00-0000-38-2000 TELEPHONE COMMISSION REC-LEIS	0	0	0	0.00
100-00-0000-38-9001 MISCELLANEOUS REVENUE - OTHER	20,000	13,097	(6,903)	34.52-
100-00-0000-38-9002 MISCELLANEOUS REVENUE - CASH	500	500	0	0.00
100-00-0000-38-9003 MISC. REVENUE- EMPLOYEE CONTR	0	0	0	0.00
TOTAL MISCELLANEOUS REVENUE	20,500	13,597	(6,903)	33.67-
TOTAL REVENUES	19,670,400	21,291,242	1,620,842	8.24

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2011

540-SANITATION FUND

REVENUES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
CHARGES FOR SERVICES				
540-00-0000-34-4110 REFUSE COLLECTION CHARGES	2,168,727	2,233,789	65,062	3.00
540-00-0000-34-4130 OTHER REVENUE/SALE OF SCRAP I	3,500	3,500	0	0.00
540-00-0000-34-4190 OTHER CHARGES SANITATION PENA	20,000	20,000	0	0.00
540-00-0000-34-4191 FEES FOR COMPACTORS	0	0	0	0.00
540-00-0000-34-4192 ROLL-OFF FEES	475,000	500,000	25,000	5.26
540-00-0000-34-4193 PERMIT FEES	0	0	0	0.00
540-00-0000-34-4194 HOST FEE	90,000	90,000	0	0.00
TOTAL CHARGES FOR SERVICES	2,757,227	2,847,289	90,062	3.27
INVESTMENT INCOME				
540-00-0000-36-1000 INTEREST EARNED	0	0	0	0.00
TOTAL INVESTMENT INCOME	0	0	0	0.00
MISCELLANEOUS REVENUE				
540-00-0000-38-9001 MISCELLANEOUS REVENUE - OTHER	0	0	0	0.00
TOTAL MISCELLANEOUS REVENUE	0	0	0	0.00
TOTAL REVENUES	2,757,227	2,847,289	90,062	3.27

DEFINITIONS AND DISCUSSION OF REVENUES

GENERAL FUND

REAL AND PERSONAL AD VALOREM TAXES

Each year the Mayor and Council set a millage rate based on the current needs of the City. The proposed millage rate for FY 2011-2012 is 14.743 mills. Estimated revenue of $6,994,875 to be collected in real and personal property tax represents an increase of $894,875 from the prior year. The estimated increase in revenue is due primarily to projected collections of prior years taxes, with an enhancement in the millage rate. Property reassessments are a function of the Clayton County Tax Assessor's office.

VEHICLE AD VALOREM TAXES

An Ad Valorem tax is levied on all automobiles in Clayton County. On January 1, 1998 the State of Georgia changed the collection method for automobile ad valorem taxes which had been due by April 30th each year. The Ad Valorem Tax now becomes due on the vehicle owner's birthday. This tax is based on the age of the vehicle. Clayton County collects this revenue and distributes it to the respective cities. Estimated revenue for FY 2011-2012 is $450,000 from this tax.

LIQUOR, BEER AND WINE TAXES

By law the City is allowed to levy a tax against all sales of alcoholic beverages sold in Forest Park. Anticipated revenues for FY 2011-2012 are $420,000.

FRANCHISE TAXES

Estimated revenues for FY 2011-2012 are $1,460,000 which is the same as the prior year. These taxes are for right of way usage by utility companies. These funds are collected from Georgia Power, BellSouth, Atlanta Gas Light Company, Comcast and cellular telephone companies. Utility companies are assessed a charge for the use of right of ways and user charges in the City.

INSURANCE PREMIUM TAXES

Estimated revenues for FY 2011-2012 are $1,175,000, which represents a decrease of $25,000 from estimated revenues for FY 2010-2011. A conservative position has been taken, due to the state of the economy. There has been a steady increase in this revenue for the past several years as the Georgia Department of Revenue has continued to improve their method of collection. Rise in health insurance can also be attributed to prior increases. The State of Georgia collects a tax based on insurance premiums sold and collected.

LOCAL OPTION SALES TAX

Estimated revenue for FY 2011-2012 is $5,000,000, which represents the same amount as the estimate for FY 2010-11. The decrease is based on the nationwide recession. Clayton County and the cities in Clayton County renegotiated the distribution of the sales tax in January 2003. Forest Park currently receives 9.8% of the total. One of the criteria for allocating this tax is population. Forest Park is the largest city in Clayton County with a population of 21,447. The citizens approved a local option sales tax in 1994 at a rate of 1%. The State of Georgia collects this tax and distributes the tax collected on a monthly basis. Clayton County receives 75.35 % of the tax collected in the county and the six cities receive the remaining 24.65%. The amount received each year must roll back property tax on a dollar for dollar basis. This benefits the citizens and businesses because it lowers property tax.

BUSINESS OCCUPATION TAX

The estimated revenue for FY 2011-2012 is $990,000, which represents a increase of $40,000 from the FY 2010-2011 estimate. The City charges an occupation tax to businesses that operate in the City. This tax is based on gross revenue plus a per employee fee. A $70 administration fee is added to the cost of the 2008 license. The maximum amount of a license is $15,000. We have based our ordinance on what the county charges to businesses. Currently, we have about 1,600 businesses in the City. Businesses consist of small individual stores and home occupations to light industrial and distribution warehouses.

BUILDING PERMIT FEES

Estimated revenues for FY 2011-2012 are $50,000. The amount represents no change from the FY 2010-11 estimate, due to the state of the economy. The City issues building permits on all new or remodeling construction in the City. This is a fee charged for inspection of new construction and additions or upgrades to property. The City has contracted with the firm of Municipal Building Services for inspection of Construction, Electrical, HVAC, and Plumbing. Municipal Building Services receive one half of the building permit fee.

EMERGENCY TRANSPORT FEES

Estimated revenue for FY 2011-2012 is $500,000, which is an increase over the current year. The City provides emergency medical transport service to Forest Park citizens. A fee is charged for transport to the hospital. The proposed base rate for fiscal year 2011-12 is $500, compared to $375 for the previous year. The local hospital where transports are taken charges for the supplies used for treatment of patients during transport. The City passes this cost on to the patient. Most insurance companies pay for this service. The City has contracted with a collection agency for collection of outstanding charges. Revenue collection rates are approximately 54%, which is higher than the national collection rate of approximately 48%.

PROBATION FUNDS COLLECTED

Estimated revenue for FY 2011-2012 is $800,000, which is an increase over the current year. The increase is based on actual amounts for fiscal years 2008 and 2009. When someone is found guilty of an ordinance violation and must pay a fine, but cannot afford to pay the entire amount at that time, they are allowed to make payments to the probation service, until the fine is paid. They may also be under court supervision and have to report to the probation service. There is a fee charged for this service. The City has contracted with Professional Probation Services to collect the probation costs and related services. The probation service charges a fee for administering this service.

FINES AND FORFEITURES

The City operates a municipal court, and collects fines and forfeitures for violation of City Ordinances. Estimated revenues for FY 2011-2012 are $2,750,000, which is an increase over the current year estimate.

RECREATION AND LEISURE FEES

The estimated revenue from Recreation and Leisure activities for 2011-2012 is estimated to be $216,270, which is an increase of $2,870 from the prior year estimate. The City maintains an excellent Recreation and Leisure Department. A variety of classes, athletic programs, soccer, basketball, and indoor and outdoor pool facilities are offered. The City also sponsors special events like "Autumn in the Park". The City also operates and maintains four parks with a total of 67 ½ acres of land. We are in the process of developing some smaller neighborhood parks.

ENVIRONMENTAL COURT FINES

Estimated revenue for 2011-2012 is $60,000 which includes probation funds collected. There are very few housing courts operated in the State of Georgia. The City implemented this court to address building code violations, animal control, and property code violations. This court also helped reduce the workload in the municipal court. The purpose of this court is not to generate significant revenue but to improve the overall appearance of the City.

TRANSFER FROM SANITATION FUND

The estimated transfer amount from the Sanitation Fund to the General Fund for 2011-2012 is $1,175,000. The transfer would be from operations and from prior net assets (equity). The transfer is primarily to cover increases in personnel salaries and benefits for Police, Fire, Public Works and Code Enforcement. Additional services will be needed with the City's development of the Ft. Gillem property.

ALL OTHER GENERAL FUND REVENUE

All other revenue for 2011-2012 is estimated to be $425,097. This revenue includes sale of obsolete equipment, penalties and interest, regulatory fees, miscellaneous taxes, school resource officers and other miscellaneous revenue.

SANITATION FUND

REFUSE COLLECTION FEES

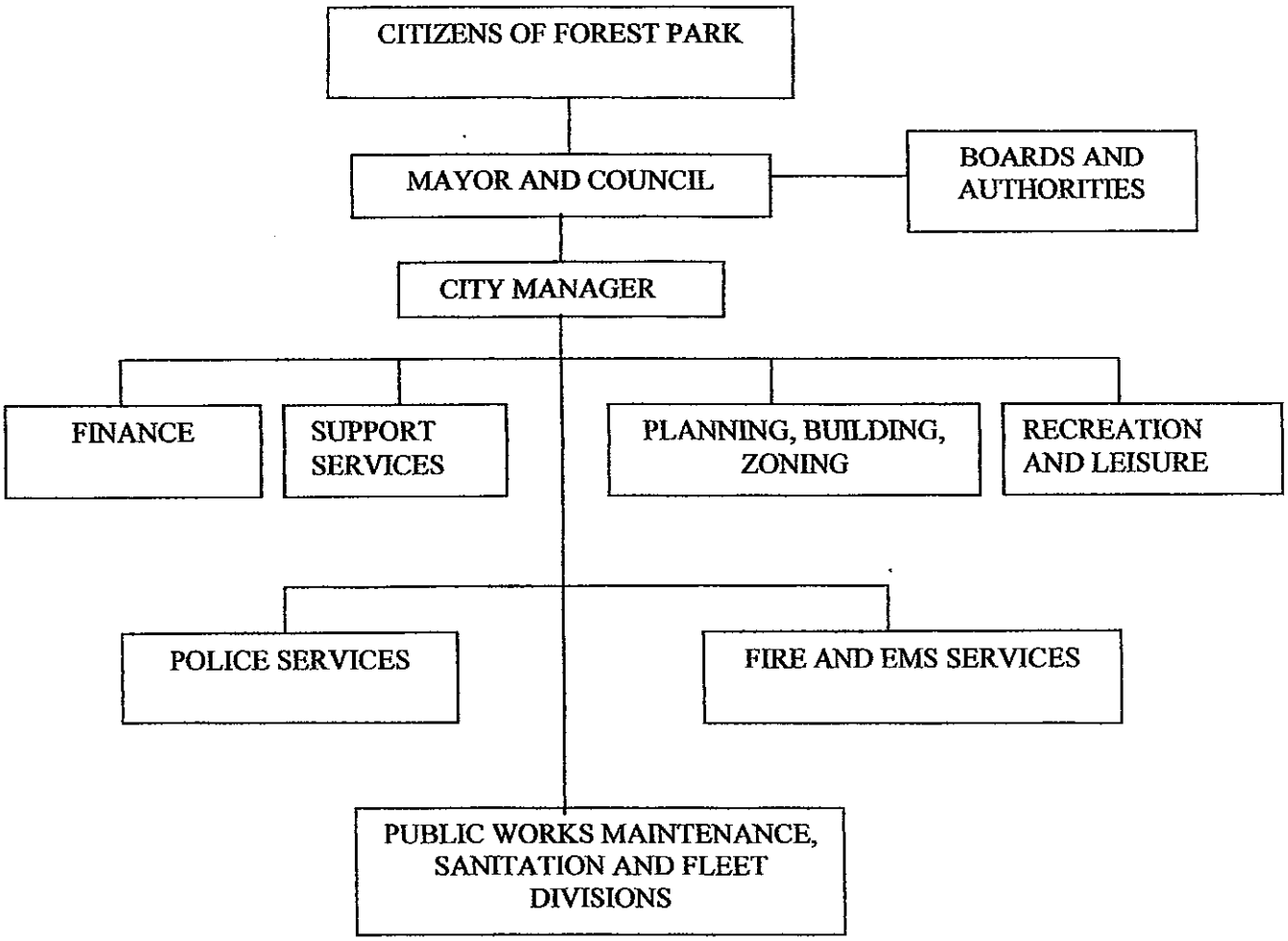
Estimated revenues for FY 2011-2012 are $2,847,289. This revenue includes both residential and commercial collections. This is billed separately from the regular pick up fees. The City contracts refuse collection services for both residential and commercial customers. The cost for residential service is $200 per year and is billed on the property tax bill in October for the following year. Commercial charges are based on volume and container size. This fee is less than the rate charged by private companies. The City provides curbside service and provides cans to residential customers. The contractor also picks up yard waste and leaves at no additional charge. Disabled citizens receive backdoor pickup at no extra charge with proof of disability. In FY 2001-2002 the mandated Chart of Accounts instituted by the State of Georgia resulted in the Sanitation Collection becoming an Enterprise Fund.

E911 REVENUE

For fiscal year 2007-2008 and future years, E911 revenue is required to be reported as a separate Special Revenue Fund. Therefore, the revenue will not be reported through the General Fund.

MAYOR AND CITY COUNCIL

ORGANIZATION CHART



100-GENERAL FUND

ARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
LEGISLATIVE OFFICE				
PERSONAL SERV. & EE BENE				
100-20-1110-51-1101 MAYOR AND COUNCIL SALARY	87,120	95,040	7,920	9.09
100-20-1110-51-1113 MAYOR AND COUNCIL MONTHLY EXP	38,400	38,400	0	0.00
100-20-1110-51-2101 LIFE AND HEALTH INSURANCE	40,000	44,000	4,000	10.00
100-20-1110-51-2201 FICA	7,782	8,273	491	6.31
100-20-1110-51-2301 MEDICARE	1,820	1,935	115	6.32
100-20-1110-51-2401 RETIREMENT CONTRIBUTIONS	3,200	3,200	0	0.00
100-20-1110-51-2903 EMPLOYEE DEATH BENEFIT	0	0	0	0.00
100-20-1120-51-2201 FICA	248	248	0	0.00
100-20-1120-51-2301 MEDICARE	58	58	0	0.00
TOTAL PERSONAL SERV. & EE BENE	178,628	191,154	12,526	7.01
PURCHASED/CONTRACT SERV.				
100-20-1110-52-1101 RETIREMENT BOARD	0	0	0	0.00
100-20-1110-52-1104 CONTRIBUTIONS NON-PROFIT GROU	2,500	2,500	0	0.00
100-20-1110-52-1105 REWARD REPORTING SYSTEM	0	0	0	0.00
100-20-1110-52-1106 ELECTION EXPENSE	0	14,000	14,000	0.00
100-20-1110-52-1107 SCHOOL CROSSING GUARDS	0	0	0	0.00
100-20-1110-52-1108 KEEP FOREST PARK BEAUTIFUL	77,530	84,496	6,966	8.98
100-20-1110-52-3104 PUBLIC OFFICIALS INSURANCE	42,500	42,500	0	0.00
100-20-1110-52-3402 PRINTING CITY CODE AMENDMENTS	5,000	5,000	0	0.00
100-20-1110-52-3601 DUES AND SUBSCRIPTIONS	12,000	12,000	0	0.00
100-20-1110-52-3602 CLAYTON COUNTY MUNICIPAL ASSO	1,000	1,000	0	0.00
100-20-1110-52-3702 MAYOR MTGS/CONVENTIONS	4,000	4,000	0	0.00
100-20-1110-52-3703 WARD 1 MTGS/CONVENTIONS S ADA	4,000	4,000	0	0.00
100-20-1110-52-3704 WARD 2 MTGS/CONVENTIONS KB WI	4,000	4,000	0	0.00
100-20-1110-52-3705 WARD 3 MTGS/CONVENTIONS M MCC	4,000	4,000	0	0.00
100-20-1110-52-3706 WARD 4 MTGS/CONVENTIONS D JUD	4,000	4,000	0	0.00
100-20-1110-52-3707 WARD 5 MTGS/CONVENTIONS L LOR	4,000	4,000	0	0.00
100-20-1110-52-3905 MAYOR'S PROJECTS	4,000	4,000	0	0.00
-20-1110-52-3907 WARD 1 PROJECTS- S ADAMS	4,000	4,000	0	0.00
-20-1110-52-3908 WARD 2 PROJECTS- KB WILLIAMS	4,000	4,000	0	0.00
100-20-1110-52-3910 WARD 3 PROJECTS-M MCCORD	4,000	4,000	0	0.00
100-20-1110-52-3911 WARD 4 PROJECTS-D JUDSON	4,000	4,000	0	0.00
100-20-1110-52-3912 WARD 5 PROJECTS- L LORD	4,000	4,000	0	0.00
100-20-1110-52-3913 PUBLIC RELATIONS	25,000	25,000	0	0.00
100-20-1110-52-3914 CENTENNIAL CELEBRATION	0	0	0	0.00
100-20-1110-52-3915 GOLF TOURNAMENT SPONSORSHIP	0	0	0	0.00
100-20-1110-52-3916 TRIAD SPONSORSHIP PASS THRU	0	0	0	0.00
100-20-1120-52-1101 RETIREMENT BOARD	1,000	1,000	0	0.00
100-20-1120-52-1102 FUTURE FOREST PARK BOARD	0	0	0	0.00
100-20-1120-52-1103 A D R BOARD	0	0	0	0.00
100-20-1120-52-1104 PLANNING AND ZONING BOARD	3,000	3,000	0	0.00
100-20-1120-52-1105 ETHICS BOARD	1,000	1,000	0	0.00
100-20-1120-52-1106 LRA BOARD	0	0	0	0.00
100-20-1320-52-3701	0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	218,530	239,496	20,966	9.59

100-GENERAL FUND

ARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
CAPITAL OUTLAYS				
100-20-1110-54-2502 CAPITAL OUTLAY	12,000	12,000	0	0.00
TOTAL CAPITAL OUTLAYS	12,000	12,000	0	0.00
OTHER COSTS				
100-20-1120-57-2000 FTS. MCPHERSON/GILLEM COMMUNI	0	0	0	0.00
TOTAL OTHER COSTS	0	0	0	0.00
TOTAL LEGISLATIVE OFFICE	409,158	442,650	33,492	8.19

Legislative Office
Line Item Explanation Schedules
FY 2011-12

		Budget Variance
100-20-1110-51-1101	**Salaries**	**7,920**

The line item increase is based on the actual amount for fiscal year 2010-11. Fiscal year 2010 budget had not been adjusted for a prior approved increase.

100-20-1110-51-2101	**Life and Health Insurance**	**4,000**

The line item change covers an expected ten percent increase in health insurance premiums.

100-20-1110-51-2201	**FICA**	**491**

The line item increase is based on the actual amount for fiscal year 2010-11.

100-20-1110-51-2301	**Medicare**	**115**

The line item increase is based on the actual amount for fiscal year 2010-11.

100-20-1110-52-1106	**Election Expense**	**14,000**

The line item increase is for elections expected during fiscal year 2011-12.

100-20-1110-52-1108	**Keep Forest Park Beautiful**	**6,966**

The increase in the line item is due to payroll taxes not being included in the budget for fiscal year 2010.

ORGANIZATION CHART

CITY MANAGER OFFICE



AUTHORIZED POSITIONS

CITY MANAGER OFFICE

1. (1) One City Manager
2. (1) One Management Analyst
3. (1) One Executive Assistant

There are a total of three (3) authorized positions.

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
CHIEF EXECUTIVE OFFICE				
PERSONAL SERV. & EE BENE				
100-21-1320-51-1101 SALARIES	250,000	257,500	7,500	3.00
100-21-1320-51-1301 OVERTIME	0	0	0	0.00
100-21-1320-51-2101 LIFE AND HEALTH INSURANCE	22,000	25,300	3,300	15.00
100-21-1320-51-2201 FICA	14,260	12,360	(1,900)	13.32-
100-21-1320-51-2301 MEDICARE	3,335	3,735	400	11.99
100-21-1320-51-2401 RETIREMENT CONTRIBUTIONS	15,000	15,000	0	0.00
100-21-1320-51-2901 SICK LEAVE SELL BACK	500	1,000	500	100.00
TOTAL PERSONAL SERV. & EE BENE	305,095	314,895	9,800	3.21
PURCHASED/CONTRACT SERV.				
100-21-1320-52-1002 CONSULTING SERVICES	0	0	0	0.00
100-21-1320-52-1003 COMPREHENSIVE PLAN UPDATE 200	0	0	0	0.00
100-21-1320-52-1110 COMMUNITY DEVELOPMENT	1,500	1,500	0	0.00
100-21-1320-52-1111 EXEC. SECRETARY MEETINGS RECO	0	0	0	0.00
100-21-1320-52-1200 STAFF PERSON/RE-DEVELOPMENT W	0	0	0	0.00
100-21-1320-52-2202 COMPUTER EQUIPMENT MAINTENANC	750	750	0	0.00
100-21-1320-52-3101 VEHICLE INSURANCE	2,991	2,991	0	0.00
100-21-1320-52-3201 POSTAGE	200	200	0	0.00
100-21-1320-52-3210 INTERNET WEBSITE MAINTENANCE	3,000	3,000	0	0.00
100-21-1320-52-3301 LEGAL ADVERTISEMENTS	2,500	2,500	0	0.00
100-21-1320-52-3401 PRINTING	1,000	1,000	0	0.00
100-21-1320-52-3501 CAR ALLOWANCE	2,500	5,000	2,500	100.00
100-21-1320-52-3601 DUES AND SUBSCRIPTIONS	2,500	2,500	0	0.00
100-21-1320-52-3701 SCHOOL, SEMINARS, TRAVEL	5,500	5,500	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	22,441	24,941	2,500	11.14
SUPPLIES				
100-21-1320-53-1102 OFFICE SUPPLIES	1,000	1,000	0	0.00
100-21-1320-53-1105 GENERAL DEPARTMENT EXPENSE	1,000	1,000	0	0.00
-21-1320-53-1133 CITY MANAGER EXPENSE ALLOWANC	3,000	3,000	0	0.00
-21-1320-53-1270 FLEET GAS CHARGE	2,500	2,500	0	0.00
100-21-1320-53-1713 FLEET LABOR CHARGE	2,116	2,116	0	0.00
100-21-1320-53-1714 FLEET EQUIPMENT MAINTENANCE	2,405	2,405	0	0.00
100-21-1320-53-1715 FLEET OVERHEAD CHARGE	494	494	0	0.00
TOTAL SUPPLIES	12,515	12,515	0	0.00
CAPITAL OUTLAYS				
100-21-1320-54-2502 CAPITAL OUTLAY	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	0	0	0	0.00
TOTAL CHIEF EXECUTIVE OFFICE	340,051	352,351	12,300	3.62

City Manager Office
Line Item Explanation Schedules
FY 2011-12

		Budget Variance
100-21-1320-51-1101	**Salaries**	**7,500**

This line covers a proposed three percent pay increase for all City employees.

100-21-1320-51-2101	**Life and Health Insurance**	**3,300**

The line item change is based on the actual amount for fiscal year 2010-11 and for an expected ten percent increase in health insurance premiums for fiscal year 2011.

100-21-1320-51-2201	**FICA**	**(1,900)**

The line item change is based on the actual amount for fiscal year 2010-11 and for the proposed increase in Salaries above.

100-21-1320-51-2301	**Medicare**	**400**

The line item change is based on the actual amount for fiscal year 2010-11. and for the proposed increase in Salaries above.

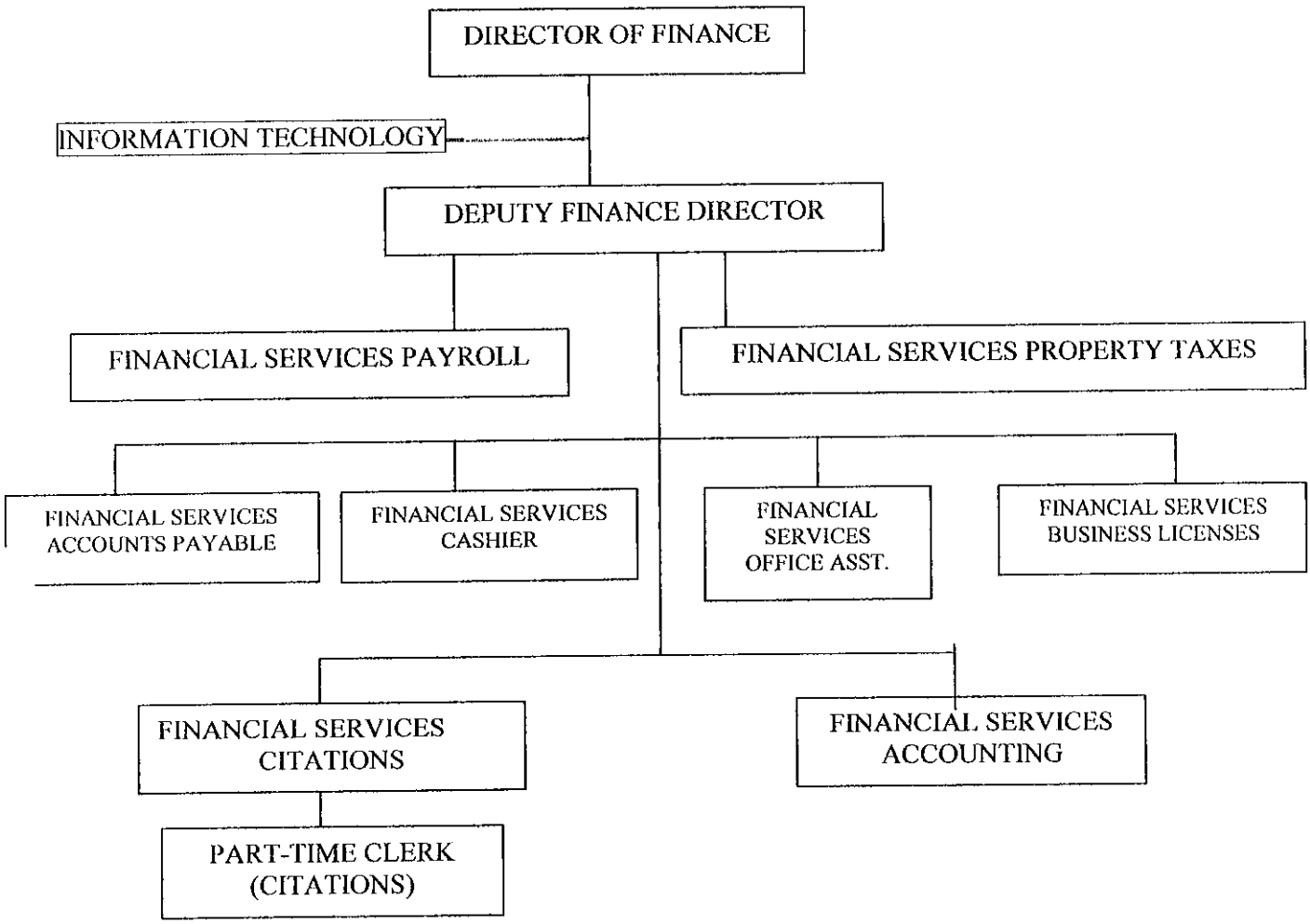
100-21-1320-51-2901	**Sick Leave Sell Back**	**500**

The line item change is based on actual amounts for fiscal year 2010-11.

100-21-1320-52-3501	**Car Allowance**	**2,500**

The line item increase is to cover travel related to City business incurred by the Management Analyst.

ORGANIZATION CHART
FINANCE DEPARTMENT



AUTHORIZED POSITIONS
FINANCE DEPARTMENT

1. One (1) Finance Director
2. One (1) Financial Services Technician, Principal
3. Two (2) Senior Financial Services Technician
    - (1) Payroll / Accounts Payable
    - (1) Taxes
4. Five (5) Financial Services Technicians
    - (1) Business License
    - (1) Accounts Payable
    - (1) Sanitation
    - (1) Citations
    - (1) Accounting
5. One (1) Office Assistant
6. One (1) Part-Time Clerk
7. One (1) Information Technologist

This is a total of eleven full-time positions and one part-time clerk.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
FINANCE OFFICE					
PERSONAL SERV. & EE BENE					
100-22-1510-51-1101	SALARIES	462,906	497,490	34,584	7.47
100-22-1510-51-1301	OVERTIME	2,500	2,500	0	0.00
100-22-1510-51-2101	LIFE AND HEALTH INSURANCE	113,100	133,650	20,550	18.17
100-22-1510-51-2201	FICA	28,855	30,844	1,989	6.89
100-22-1510-51-2301	MEDICARE	6,748	7,214	466	6.91
100-22-1510-51-2401	RETIREMENT CONTRIBUTIONS	10,000	12,000	2,000	20.00
100-22-1510-51-2402	RETIREMENT ADMINISTRATION FEE	150,000	150,000	0	0.00
100-22-1510-51-2403	RETIREE MEDICAL PLAN (OPEB)	56,644	63,459	6,815	12.03
100-22-1510-51-2601	UNEMPLOYMENT TAX	7,500	7,500	0	0.00
100-22-1510-51-2701	WORKERS' COMP ADMINISTRATION	1,849	1,849	0	0.00
100-22-1510-51-2702	WORKERS' COM - FLEET SERVICES	0	0	0	0.00
100-22-1510-51-2703	WORKERS COMP CHARGES POLICE	0	0	0	0.00
100-22-1510-51-2704	WC CHARGES - FIRE FIGHTERS	0	0	0	0.00
100-22-1510-51-2705	WORKERS' COMP - RECREATION	0	0	0	0.00
100-22-1510-51-2706	WORKERS' COMP - SANITATION	0	0	0	0.00
100-22-1510-51-2708	WORKERS' COMP - BLDG. MAINT.	0	0	0	0.00
100-22-1510-51-2709	WORKERS' COMP - PARKS	0	0	0	0.00
100-22-1510-51-2710	WORKERS' COMP - PBZ	0	0	0	0.00
100-22-1510-51-2711	W.C. CHARGES - FIRE/EMS	0	0	0	0.00
100-22-1510-51-2712	WORKERS' COMP - PUBLIC WORKS	0	0	0	0.00
100-22-1510-51-2713	WORKERS' COMP - ADMINISTRATOR	0	0	0	0.00
100-22-1510-51-2714	STATE AUDIT FEES	0	0	0	0.00
100-22-1510-51-2715	WC - STOP LOSS PREMIUM	0	0	0	0.00
100-22-1510-51-2901	SICK LEAVE SELL BACK	500	1,000	500	100.00
100-22-1510-51-2904	EMPLOYEE RECOGNITION	400	400	0	0.00
TOTAL PERSONAL SERV. & EE BENE		841,002	907,906	66,904	7.96
PURCHASED/CONTRACT SERV.					
100-22-1510-52-1001	ANNUAL AUDIT	67,000	54,000	(13,000)	19.40-
100-22-1510-52-1002	CONSULTING SERVICES	5,000	5,000	0	0.00
100-22-1510-52-1003	SOFTWARE DEVELOPMENT	2,500	2,500	0	0.00
100-22-1510-52-1004	CITY ATTORNEY FEES	250,000	250,000	0	0.00
100-22-1510-52-1006	PERSONNEL ATTORNEY FEES	20,000	20,000	0	0.00
100-22-1510-52-1101	BANK SERVICE CHARGES	20,000	20,000	0	0.00
100-22-1510-52-1301	SOFTWARE PROGRAM MAINTENANCE	5,000	5,000	0	0.00
100-22-1510-52-2201	OFFICE EQUIPMENT MAINTENANCE	1,000	1,000	0	0.00
100-22-1510-52-2202	COMPUTER EQUIPMENT MAINTENANC	42,000	20,000	(22,000)	52.38-
100-22-1510-52-2204	HVAC MAINTENANCE ALL DEPARTME	35,000	35,000	0	0.00
100-22-1510-52-2214	FACILITY IMPROVEMENTS	5,000	5,000	0	0.00
100-22-1510-52-2714	WORKERS' COMP - STATE AUDIT F	0	0	0	0.00
100-22-1510-52-3101	VEHICLE INSURANCE	0	0	0	0.00
100-22-1510-52-3102	PROPERTY & LIABILITY INSURANC	15,832	15,832	0	0.00
100-22-1510-52-3103	INSURANCE DEDUCTIBLE FOR LAWS	20,000	20,000	0	0.00
100-22-1510-52-3201	POSTAGE	18,000	18,000	0	0.00
100-22-1510-52-3202	TELEPHONES	18,000	18,000	0	0.00
100-22-1510-52-3301	LEGAL ADVERTISEMENTS	0	0	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT

.00-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
100-22-1510-52-3401 PRINTING	8,000	8,000	0	0.00
100-22-1510-52-3501 CAR ALLOWANCE	5,000	5,000	0	0.00
100-22-1510-52-3601 DUES AND SUBSCRIPTIONS	2,500	2,500	0	0.00
100-22-1510-52-3701 SCHOOLS, SEMINARS, TRAVEL	6,400	6,400	0	0.00
100-22-1510-52-3850 FIXED ASSET INVENTORY	0	0	0	0.00
100-22-1510-52-3902 TAX COLLECTION EXPENSE	2,000	3,000	1,000	50.00
100-22-1510-52-3903 BAD DEBT EXPENSE	500	500	0	0.00
100-22-1510-52-3904 REFUNDS PROPERTY TAX	0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	548,732	514,732	(34,000)	6.20-
SUPPLIES				
100-22-1510-53-1102 OFFICE SUPPLIES	10,000	12,000	2,000	20.00
100-22-1510-53-1103 COPIER EXPENSE	12,000	12,000	0	0.00
100-22-1510-53-1104 FACILITY SUPPLIES	3,000	3,000	0	0.00
100-22-1510-53-1105 GENERAL DEPARTMENT EXPENSES	1,200	1,200	0	0.00
100-22-1510-53-1106 FACILITY MAINTENANCE AND REPA	15,000	15,000	0	0.00
100-22-1510-53-1210 UTILITIES - WATER/SEWER	2,800	2,800	0	0.00
100-22-1510-53-1231 UTILITIES-ELECTRICITY	30,000	30,000	0	0.00
100-22-1510-53-1270 FLEET GAS CHARGE	0	0	0	0.00
100-22-1510-53-1604 OFFICE EQUIPMENT	1,000	1,000	0	0.00
100-22-1510-53-1713 FLEET LABOR CHARGE	0	0	0	0.00
100-22-1510-53-1714 FLEET EQUIPMENT MAINTENANCE	0	0	0	0.00
100-22-1510-53-1715 FLEET OVERHEAD CHARGE	0	0	0	0.00
TOTAL SUPPLIES	75,000	77,000	2,000	2.67
CAPITAL OUTLAYS				
100-22-1510-54-2502 CAPITAL OUTLAY	35,000	12,000	(23,000)	65.71-
TOTAL CAPITAL OUTLAYS	35,000	12,000	(23,000)	65.71-
INTERFUND/INTERDEPT CHRG				
00-22-1510-55-1101 POSITION VACANCY ALLOWANCE	0	0	0	0.00
TOTAL INTERFUND/INTERDEPT CHRG	0	0	0	0.00
OTHER COSTS				
100-22-1510-57-1000 TRANSFER SANITATION FUND	0	0	0	0.00
100-22-1510-57-3000 SETTLEMENT	0	0	0	0.00
100-22-1510-57-9000 TRANSFER TO OTHER FUNDS FROM	0	0	0	0.00
TOTAL OTHER COSTS	0	0	0	0.00
TOTAL FINANCE OFFICE	1,499,734	1,511,638	11,904	0.79

Finance
Line Item Explanation Schedules
FY 2011-12

		Budget Variance
100-22-1510-51-1101	**Salaries**	**34,584**

This line change covers a proposed three percent pay increase for all City employees and adjustment of IT position salary to actual for fiscal year 2011.

100-22-1510-51-2101	**Life and Health Insurance**	**20,550**

The line item increase is based on review of actual costs for fiscal year 2010 and to cover an expected ten percent increase in health insurance premiums.

100-22-1510-51-2201	**FICA**	**1,989**

The line item increase is based on review of actual costs for fiscal year 2010 and to cover a proposed three percent increase in Salaries, as noted above.

100-22-1510-51-2301	**Medicare**	**466**

The line item increase is based on review of actual costs for fiscal year 2010. and to cover a proposed three percent increase in Salaries, as noted above.

100-22-1510-51-2401	**Retirement Contributions**	**2,000**

The line item increase is based on review of actual costs for fiscal year 2010.

100-22-1510-51-2403	**Retiree Medical Plan (OPEB)**	**6,815**

New accounting standards require plan funding based on actuarial calculations. The increase is based on projections from the actuarial funding schedule.

100-22-1510-51-2901	**Sick Leave Sell Back**	**500**

The line item increase is based on review of actual costs for fiscal year 2010.

100-22-1510-52-1001	**Annual Audit**	**(13,000)**

The line item change reflects an expected decrease in the fee for fiscal year 2011-12, based on projected audit work required.

100-22-1510-52-2202	**Computer Equipment Maintenance**	**(22,000)**

The line item decrease is due to review of actual costs for fiscal year 2010.

100-22-1510-52-3902	**Tax Collection Expense**	**1,000**

The line item increase is based on review of actual costs for fiscal year 2010.

100-22-1510-53-1102	**Office Supplies**	**2,000**

The line item increase is based on review of actual costs for fiscal year 2010.

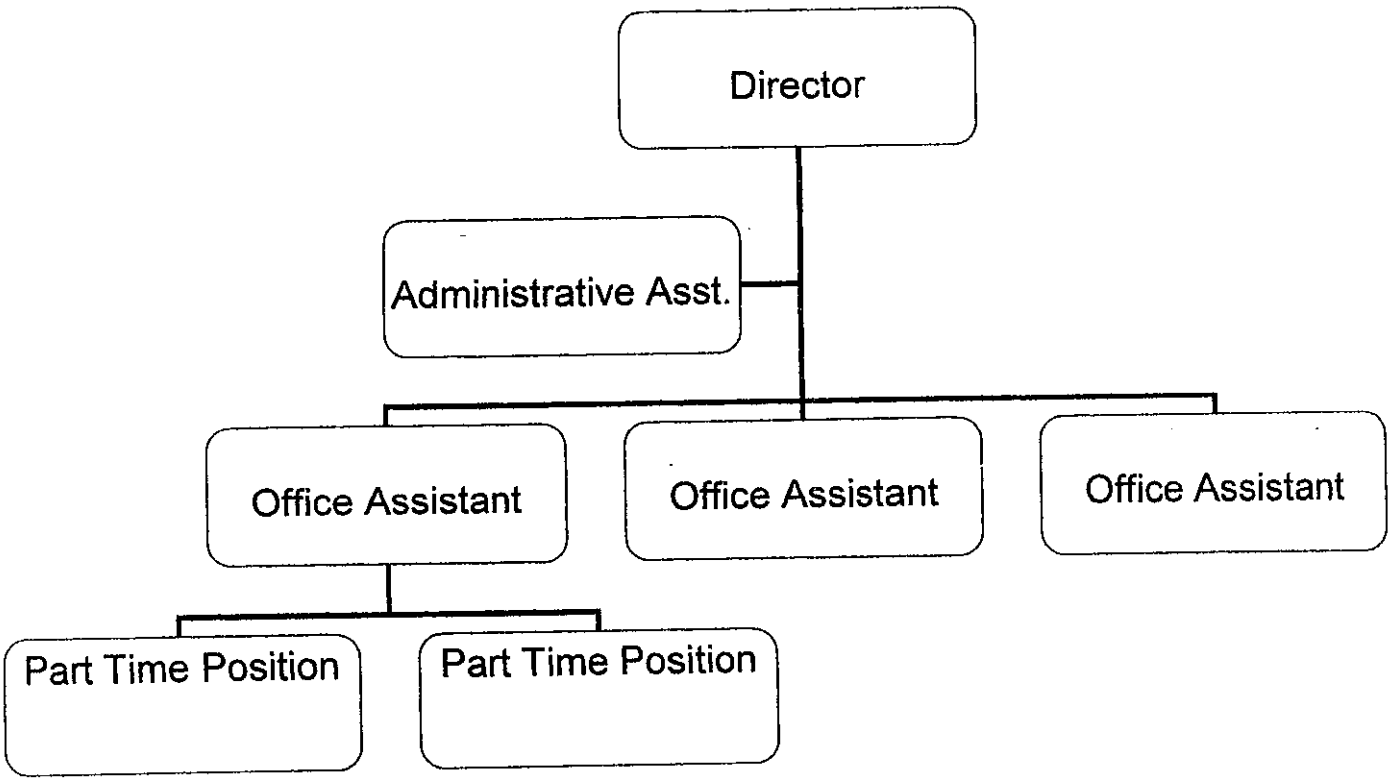
100-22-1510-54-2502	**Capital Outlay**	**(23,000)**

The budget amount for fiscal year 2011 is the same as the original budget amount for fiscal year 2010. An additional appropriation was done in 2010.

100-GENERAL FUND

ARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
JUDGE AND SOLICITORS				
PERSONAL SERV. & EE BENE				
100-23-2650-51-1106 JUDGES - MUNICIPAL COURT	56,100	56,100	0	0.00
100-23-2650-51-1107 SOLICITORS-MUNICIPAL COURT	45,000	45,000	0	0.00
100-23-2650-51-1108 JUDGE - ENVIRONMENTAL COURT	12,000	12,000	0	0.00
100-23-2650-51-1109 SOLICITORS-ENVIRONMENTAL COUR	3,600	3,600	0	0.00
100-23-2650-51-2201 FICA	7,235	7,235	0	0.00
100-23-2650-51-2301 MEDICARE	1,692	1,692	0	0.00
TOTAL PERSONAL SERV. & EE BENE	125,627	125,627	0	0.00
PURCHASED/CONTRACT SERV.				
100-23-2650-52-3601 BAILIFF WITNESS FEES	3,500	3,500	0	0.00
100-23-2650-52-3701 JUDGES SEMINARS /SUBSCRIPTION	1,200	1,200	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	4,700	4,700	0	0.00
TOTAL JUDGE AND SOLICITORS	130,327	130,327	0	0.00

ORGANIZATION CHART
SUPPORT SERVICES



AUTHORIZED POSITIONS

SUPPORT SERVICES

1. One (1) Director of Support Services
2. One (1) Administrative Assistant
3. Three (3) Office Assistants
4. Two (2) Part-Time Clerks

Total of Five (5) Full-time Positions and Two (2) Part-time positions.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2011

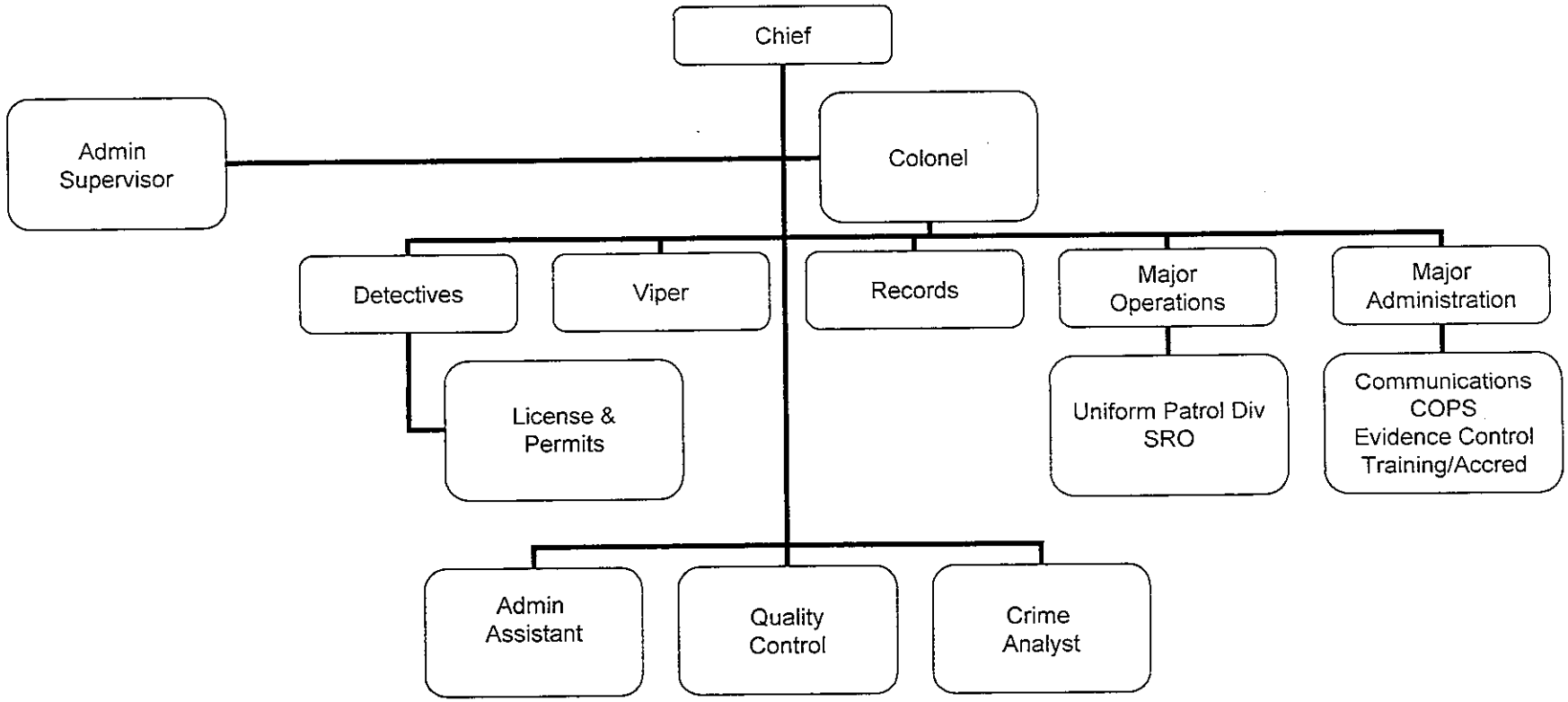
100-GENERAL FUND

ARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
SUPPORT SERVICES				
PERSONAL SERV. & EE BENE				
100-25-1540-51-1101 SALARIES	188,702	194,363	5,661	3.00
100-25-1540-51-1301 OVERTIME	2,000	2,000	0	0.00
100-25-1540-51-2101 LIFE AND HEALTH INSURANCE	64,699	71,170	6,471	10.00
100-25-1540-51-2201 FICA	11,825	12,050	225	1.90
100-25-1540-51-2301 MEDICARE	2,765	2,818	53	1.92
100-25-1540-51-2401 RETIREMENT CONTRIBUTIONS	8,348	8,348	0	0.00
100-25-1540-51-2901 SICK LEAVE SELL BACK	800	1,000	200	25.00
TOTAL PERSONAL SERV. & EE BENE	279,139	291,749	12,610	4.52
PURCHASED/CONTRACT SERV.				
100-25-1540-52-2201 OFFICE EQUIPMENT MAINTENANCE	150	150	0	0.00
100-25-1540-52-2202 COMPUTER EQUIPMENT MAINTENANC	8,150	8,150	0	0.00
100-25-1540-52-3302 WANT ADS	2,800	2,800	0	0.00
100-25-1540-52-3401 PRINTING	2,000	2,000	0	0.00
100-25-1540-52-3501 CAR ALLOWANCE	5,000	5,000	0	0.00
100-25-1540-52-3601 DUES AND SUBSCRIPTIONS	1,900	1,900	0	0.00
100-25-1540-52-3701 SCHOOLS, SEMINARS, TRAVEL	1,700	1,700	0	0.00
100-25-1540-52-3709 EMPLOYEE SAFETY TRAINING	6,000	6,000	0	0.00
100-25-1540-52-3710 BOOKS FOR LIBRARY	250	250	0	0.00
100-25-1540-52-3711 TRAINING	1,900	1,900	0	0.00
100-25-1540-52-3917 PERSONNEL SERVICES	13,700	13,700	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	43,550	43,550	0	0.00
SUPPLIES				
100-25-1540-53-1102 OFFICE SUPPLIES	4,000	4,000	0	0.00
100-25-1540-53-1103 COPIER EXPENSE	5,000	5,000	0	0.00
100-25-1540-53-1104 FACILITY SUPPLIES	550	750	200	36.36
100-25-1540-53-1105 GENERAL DEPARTMENT EXPENSES	450	450	0	0.00
100-25-1540-53-1201 EMPLOYEE ASSISTANCE PROGRAM	6,650	6,650	0	0.00
-25-1540-53-1604 OFFICE IMPROVEMENTS	1,000	1,000	0	0.00
-25-1580-53-1701 ARCHIVES - RECORDS MANAGEMENT	2,000	2,000	0	0.00
TOTAL SUPPLIES	19,650	19,850	200	1.02
CAPITAL OUTLAYS				
100-25-1540-54-2502 CAPITAL OUTLAY	20,000	20,000	0	0.00
TOTAL CAPITAL OUTLAYS	20,000	20,000	0	0.00
TOTAL SUPPORT SERVICES	362,339	375,149	12,810	3.54

Support Services Office
Line Item Explanation Schedules
FY 2011 – 12

		Budget Variance
100-25-1540-51-1101	**Salaries**	**5,661**
This line covers a proposed three percent pay increase for all City employees.		
100-25-1540-51-2101	**Life and Health Insurance**	**6,471**
The line item change covers an expected ten percent increase in health insurance premiums for fiscal year 2011.		
100-25-1540-51-2201	**FICA**	**225**
The line item change is based on the change in Salaries, as noted above.		
100-25-1540-51-2301	**Medicare**	**53**
The line item change is based on the change in Salaries, as noted above.		
100-25-1540-51-2901	**Sick Leave Sell Back**	**200**
The line item change is based on the actual amount for fiscal year 2010 -11		
100-25-1540-53-1104	**Facility Supplies**	**200**
The line item change is based on the actual amount for fiscal year 2010 -11		

ORGANIZATION CHART
DEPARTMENT OF POLICE SERVICES



Department of Police Services

2011 Authorized Positions

1. One (1) Director
2. One (1) Colonel
3. Two (2) Majors
4. Six (6) Captains
5. Seven (7) Lieutenants
6. Sixteen (16) Sergeants
7. One (1) School Resource Officer
8. Twenty (20) Master Patrol Officers
9. Twenty-seven (27) Senior Police Officers
10. Nine (9) Detectives
11. Three (3) Crime Scene Investigators

Total Ninety-three (93) Sworn Positions

12. One (1) Administrative Supervisor
13. Two (2) Staff Assistants
14. Four (4) Senior Office Assistants
15. Three (3) Office Assistants
16. One (1) Records Supervisor

Total Eleven (11) Administrative Positions

17. Four (4) Senior Communications Operators
18. Eight (8) Communications Operators
19. Two (2) Part-time Communications Operators

Total Fourteen (14) Communications Positions

118 Total Positions
116 Full-time
2 Part- time

100-GENERAL FUND

ARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
POLICE SERVICES				
PERSONAL SERV. & EE BENE				
100-31-3210-51-1101 SALARIES	3,881,574	4,223,315	341,741	8.80
100-31-3210-51-1103 HOLIDAY PAY	68,070	154,000	85,930	126.24
100-31-3210-51-1104 EXTRA DUTY/WITNESS FEE	30,000	35,000	5,000	16.67
100-31-3210-51-1105 RESERVE SALARY	7,500	10,000	2,500	33.33
100-31-3210-51-1301 OVERTIME	100,280	100,280	0	0.00
100-31-3210-51-2101 LIFE AND HEALTH INSURANCE	921,630	1,089,793	168,163	18.25
100-31-3210-51-2201 FICA	239,911	282,163	42,252	17.61
100-31-3210-51-2301 MEDICARE	56,108	68,329	12,221	21.78
100-31-3210-51-2401 RETIREMENT CONTRIBUTIONS	188,677	103,000	(85,677)	45.41-
100-31-3210-51-2701 WORKER'S COMPENSATION INSURAN	15,000	15,000	0	0.00
100-31-3210-51-2702 WORKERS' COMP CLAIMS - POLICE	0	0	0	0.00
100-31-3210-51-2901 SICK LEAVE SELL BACK	12,000	12,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	5,520,750	6,092,880	572,130	10.36
PURCHASED/CONTRACT SERV.				
100-31-3210-52-1003 SOFTWARE DEVELOPMENT	10,000	12,000	2,000	20.00
100-31-3210-52-1201 ATTORNEY FEES COLLECTED	9,000	9,000	0	0.00
100-31-3210-52-1202 PSYCHOLOGICAL SERVICES	2,000	2,000	0	0.00
100-31-3210-52-1203 JAIL TERTIARY CARE	51,500	51,500	0	0.00
100-31-3210-52-1300 SPECIAL INVESTIGATION	2,000	2,000	0	0.00
100-31-3210-52-1301 SOFTWARE PROGRAM MAINTENANCE	11,225	14,500	3,275	29.18
100-31-3210-52-2201 OFFICE EQUIPMENT MAINTENANCE	12,000	12,000	0	0.00
100-31-3210-52-2202 COMPUTER EQUIPMENT MAINTENANC	91,000	95,000	4,000	4.40
100-31-3210-52-2203 AIR CARD EXPENSE / MAINTENANC	36,000	36,000	0	0.00
100-31-3210-52-2209 RADIO EQUIPMENT	3,000	10,000	7,000	233.33
100-31-3210-52-2211 RADAR EQUIPMENT	5,000	10,000	5,000	100.00
100-31-3210-52-2214 FACILITY IMPROVEMENTS	1,500	3,000	1,500	100.00
100-31-3210-52-3101 VEHICLE INSURANCE	128,205	128,205	0	0.00
100-31-3210-52-3102 PROPERTY & LIABILITY INSURANC	19,109	19,109	0	0.00
-31-3210-52-3105 LAW ENFORCEMENT LIABILITY INS	70,839	70,839	0	0.00
-31-3210-52-3201 POSTAGE	5,000	7,500	2,500	50.00
100-31-3210-52-3202 TELEPHONES	48,000	48,000	0	0.00
100-31-3210-52-3203 RADIOS/PAGERS MAINTENANCE	60,000	75,000	15,000	25.00
100-31-3210-52-3204 WALKIE TALKIE RADIO MAINTENAN	10,000	15,000	5,000	50.00
100-31-3210-52-3401 PRINTING	12,000	12,000	0	0.00
100-31-3210-52-3601 DUES AND SUBSCRIPTIONS	7,500	7,500	0	0.00
100-31-3210-52-3609 MANDATES	0	0	0	0.00
100-31-3210-52-3610 POAB MANDATES	100,000	112,000	12,000	12.00
100-31-3210-52-3611 STATE MANDATES	375,000	454,000	79,000	21.07
100-31-3210-52-3612 COUNTY MANDATES	250,000	273,000	23,000	9.20
100-31-3210-52-3613 PROFESSIONAL PROBATION SERVIC	45,000	0	(45,000)	100.00-
100-31-3210-52-3701 SCHOOLS, SEMINARS, TRAVEL	18,000	18,000	0	0.00
100-31-3210-52-3710 EDUCATION INCENTIVE	9,000	9,000	0	0.00
100-31-3210-52-3711 POST CERTIFICATION	2,800	2,800	0	0.00
100-31-3210-52-3712 TRAINING	15,000	15,000	0	0.00
100-31-3210-52-3901 PERCENTAGE OF FORFEITURES /DA	0	0	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
100-31-3210-52-3925	PRISONER EXPENSE	5,000	10,000	5,000	100.00
100-31-3210-52-3926	CADET PROGRAM	0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.		1,414,678	1,533,953	119,275	8.43
SUPPLIES					
100-31-3210-53-1102	OFFICE SUPPLIES	25,000	25,000	0	0.00
100-31-3210-53-1103	COPIER EXPENSE	13,000	13,000	0	0.00
100-31-3210-53-1105	GENERAL DEPARTMENT EXPENSES	3,650	3,650	0	0.00
100-31-3210-53-1210	UTILITIES WATER/SEWER	12,500	12,500	0	0.00
100-31-3210-53-1221	UTILITIES -NATURAL GAS	14,000	14,000	0	0.00
100-31-3210-53-1231	UTILITIES ELECTRICITY	65,000	65,000	0	0.00
100-31-3210-53-1270	FLEET GAS CHARGE	226,000	226,000	0	0.00
100-31-3210-53-1604	OFFICE IMPROVEMENTS	2,600	2,600	0	0.00
100-31-3210-53-1702	UNIFORMS & RAINWEAR	59,600	65,000	5,400	9.06
100-31-3210-53-1703	FIRST AID /MEDICAL SUPPLIES	3,000	3,000	0	0.00
100-31-3210-53-1704	DETECTIVE SUPPLIES	8,500	8,500	0	0.00
100-31-3210-53-1705	CRIME PRENVENTION AND EXPENSE	5,000	5,000	0	0.00
100-31-3210-53-1707	POLICE EQUIPMENT	35,000	40,000	5,000	14.29
100-31-3210-53-1709	FILM/PUB. RELATIONS /EVENTS	17,500	17,500	0	0.00
100-31-3210-53-1710	SERVICE WEAPONS AND AMMUNITIO	21,500	25,000	3,500	16.28
100-31-3210-53-1711	RADIO/SURVEILLANCE EQUIP	5,000	5,000	0	0.00
100-31-3210-53-1713	FLEET LABOR CHARGE	205,434	205,434	0	0.00
100-31-3210-53-1714	FLEET EQUIPMENT MAINTENANCE	108,500	134,264	25,764	23.75
100-31-3210-53-1715	FLEET OVERHEAD CHARGE	65,884	65,884	0	0.00
100-31-3260-53-1104	FACILITY SUPPLIES	19,000	19,000	0	0.00
100-31-3260-53-1106	FACILITY MAINTENANCE AND REPA	30,000	42,000	12,000	40.00
TOTAL SUPPLIES		945,668	997,332	51,664	5.46
CAPITAL OUTLAYS					
100-31-3210-54-2401	COMPUTER HARDWARE /SOFTWARE	18,000	25,000	7,000	38.89
00-31-3210-54-2502	CAPITAL OUTLAY	43,500	243,750	200,250	460.34
TOTAL CAPITAL OUTLAYS		61,500	268,750	207,250	336.99
TOTAL POLICE SERVICES		7,942,596	8,892,915	950,319	11.96

Police Services
Line Item Explanation Schedules
FY 2011-12

		Budget Variance
100-31-3210-51-1101	**Salaries**	**341,741**

The line item increase provides for six additional officers, primarily in preparation for service to the Ft. Gillem area, and restructure of several existing positions. The change also includes a proposed three percent pay increase for all City employees.

100-31-3210-51-1103 Holiday Pay **85,930**

The increase in the line item is associated with the six additional officers included in the budget for the Salaries line item.

100-31-3210-51-1104 Extra Duty / Witness Fee **5,000**

The increase in the line item is due to expected costs for fiscal year 2011-2012.

100-31-3210-51-1105 Reserve Salary **2,500**

The increase in the line item is due to expected costs for fiscal year 2011-2012.

100-31-3210-51-2101 Life and Health Insurance **168,163**

The increase in the line item is associated with the six additional officers included in the budget for the Salaries line item. The change also includes an expected ten percent increase in health insurance premiums.

100-31-3210-51-2201 FICA **42,252**

The line item change is related to the changes in Salaries, as explained above.

100-31-3210-51-2301 Medicare **12,221**

The line item change is related to the changes in Salaries, as explained above.

100-31-3210-51-2401 Retirement Contributions **(85,677)**

The line item change is related to the changes in Salaries, as explained above. The decrease is also the result of actual costs for fiscal year 2010.

100-31-3210-52-1003 Software Development **2,000**

The line item change is for expected increase in technical support and development from software vendors

100-31-3210-52-1301 Software Program Maintenance **3,275**

The increase in the line item is due to expected costs for fiscal year 2011-2012.

100-31-3210-52-2202 Computer Equipment Maintenance **4,000**

The increase is due to maintenance needs for additional hardware and software.

Police Services
Line Item Explanation Schedules (Continued)
FY 2011-12

		Budget Variance
100-31-3210-52-2209	**Radio Equipment**	**7,000**

The line item increase is expected costs for maintenance and repair of equipment.

100-31-3210-52-2211	**Radar Equipment**	**5,000**

The line item increase is for expected costs for maintenance and repair of equipment.

100-31-3210-52-2214	**Facility Improvements**	**1,500**

The increase is due to expected costs to replace obsolete items, carpet and tiles.

100-31-3210-52-3201	**Postage**	**2,500**

The increase in the line item is due to expected costs for fiscal year 2011-2012.

100-31-3210-52-3203	**Radios / Pagers Maintenance**	**15,000**

The increase in the line item is due to expected costs for fiscal year 2011-2012.

100-31-3210-52-3204	**Walkie Talkie Radio Maintenance**	**5,000**

The increase in the line item is due to expected costs for fiscal year 2011-2012.

100-31-3210-52-3610	**POAB Mandates**	**12,000**

The increase in the line item is due to actual costs for fiscal years 2009 and 2010.

100-31-3210-52-3611	**State Mandates**	**79,000**

The increase in the line item is due to actual costs for fiscal years 2009 and 2010.

100-31-3210-52-3612	**County Mandates**	**23,000**

The increase in the line item is due to actual costs for fiscal years 2009 and 2010.

100-31-3210-52-3613	**Professional Probation Services**	**(45,000)**

The decrease is due to a recommendation from the auditors to record the
with the revenue, in the revenue account; the effect is to reflect the net amount.

100-31-3210-52-3925	**Prisoner Expense**	**5,000**

The increase in the line item is due to actual costs for fiscal year 2010.

100-31-3210-53-1702	**Uniforms & Rainwear**	**5,400**

The increase is due primarily to the addition of six officers to the budget for 2011-12.

Police Services
Line Item Explanation Schedules (Continued)
FY 2011-12

		Budget Variance
100-31-3210-53-1707	**Police Equipment**	**5,000**

The line item increase is associated with expected increase in crime scene photos.

100-31-3210-53-1710	**Service Weapons and Ammunition**	**3,500**

The increase is due primarily to the addition of six officers to the budget for 2011-12. Also, the cost of ammunition for students is now the responsibility of each agency. Additionaly, all Taser users are required to be recertified annually.

100-31-3210-53-1714	**Fleet Equipment Maintenance**	**25,764**

This line item covers the Police Services portion of the Equipment Maintenance line item in the Fleet Division, based on actual amounts for fiscal years 2008 and 2009.

100-31-3260-53-1106	**Facility Maintenance and Repair**	**12,000**

The line item increase is to cover roof repairs, painting, cleaning and pest control.

100-31-3210-54-2401	**Computer Hardware / Software**	**7,000**

The line item increase is due to expected upgrades, equipment replacement and increase in supplies for computers.

100-31-3210-54-2502	**Capital Outlay**	**200,250**

The line item increase is from $43,500 for the current fiscal year to $313,750 for fiscal year 2011. The total for fiscal year 2011 includes computer equipment and police equipment, primarily for new officers.

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
E911 COMMUNICATIONS				
PERSONAL SERV. & EE BENE				
100-32-3801-51-1101 SALARIES	393,752	360,500	(33,252)	8.44-
100-32-3801-51-1103 HOLIDAY PAY	8,573	8,573	0	0.00
100-32-3801-51-1301 OVERTIME	23,956	23,956	0	0.00
100-32-3801-51-2101 LIFE AND HEALTH INSURANCE	130,730	143,800	13,070	10.00
100-32-3801-51-2201 FICA	26,429	23,836	(2,593)	9.81-
100-32-3801-51-2301 MEDICARE	6,181	5,575	(606)	9.80-
100-32-3801-51-2401 RETIREMENT CONTRIBUTIONS	17,226	13,600	(3,626)	21.05-
100-32-3801-51-2901 SICK LEAVE SELL BACK	500	500	0	0.00
TOTAL PERSONAL SERV. & EE BENE	607,347	580,340	(27,007)	4.45-
PURCHASED/CONTRACT SERV.				
100-32-3801-52-1202 PSYCHOLOGICAL SERVICES	450	450	0	0.00
100-32-3801-52-1301 CPU/SOFTWARE PROGRAM MAINTENA	5,000	5,000	0	0.00
100-32-3801-52-2209 RADIO EQUIPMENT	5,000	5,000	0	0.00
100-32-3801-52-3701 SCHOOLS, SEMINARS, TRAVEL	865	865	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	11,315	11,315	0	0.00
SUPPLIES				
100-32-3801-53-1102 OFFICE SUPPLIES	2,000	2,000	0	0.00
100-32-3801-53-1702 UNIFORMS & RAINWEAR	876	876	0	0.00
TOTAL SUPPLIES	2,876	2,876	0	0.00
TOTAL E911 COMMUNICATIONS	621,538	594,531	(27,007)	4.35-

E911 Communications
Line Item Explanation Schedule
FY 2011-12

		Dollars Change
100-32-3801-51-1101	**Salaries**	**(33,252)**

This line change is the result of review of actual salaries for fiscal years 2008-09, 2009-2010 and 2010-11. The net change also includes a proposed three percent pay increase for all City employees.

100-32-3801-51-2101	**Life and Health Insurance**	**13,070**

The line item change covers an expected ten percent increase in health insurance premiums for fiscal year 2011.

100-32-3801-51-2201	**FICA**	**(2,593)**

The line item change is related to the change in Salaries, explained above.

100-32-3801-51-2301	**Medicare**	**(606)**

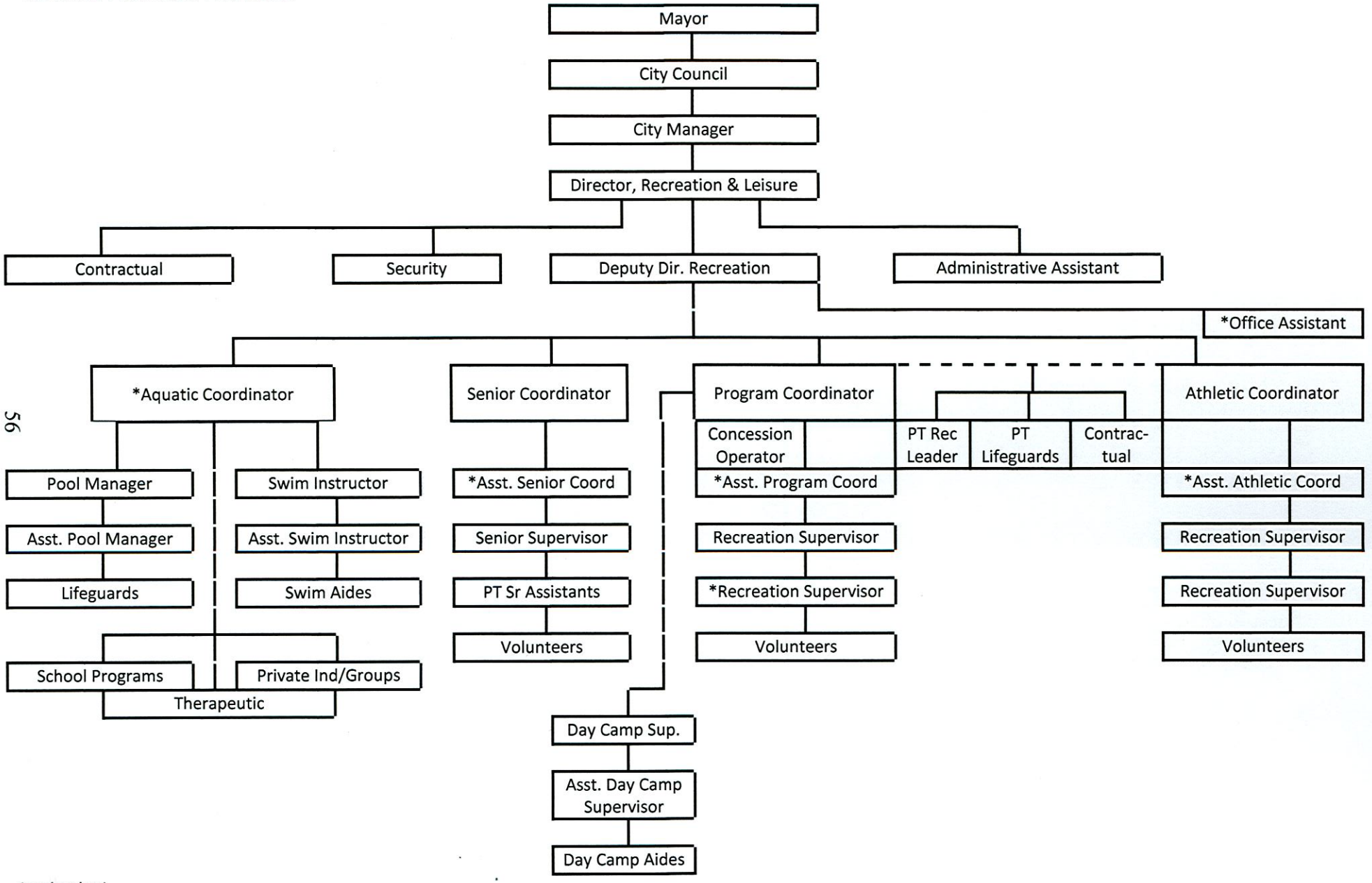
The line item change is related to the change in Salaries, explained above.

100-32-3801-51-2401	**Retirement Contributions**	**(3,626)**

This line change is the result of review of actual salaries for fiscal years 2008-09, 2009-2010 and 2010-11.

RECREATION & LEISURE ORGANIZATION CHART

*DENOTES PROPOSED POSITIONS



(03/08/11)

AUTHORIZED POSITIONS
RECREATION AND LEISURE SERVICES DEPARTMENT

1. One (1) Director of Recreation and Leisure
2. One (1) Deputy Director of Recreation
3. Three (3) Recreation Supervisors
4. One (1) Program Coordinator
5. One (1) Athletic Coordinator
6. One (1) Senior Coordinator
7. One (1) Aquatics Coordinator
8. One (1) Administrative Assistant
9. One (1) Office Assistant

There are eleven (11) full-time employees in this Department.

NOTE: The following personnel are part-time or part-time/full-time with a work week range of eight (8) to forty (40) hours per week with a duration of eight (8) to fifty-two (52) weeks.

1. One (1) Pool Manager
2. One (1) Assistant Pool Manager
3. Six (6) Lifeguards
4. Four (4) Concession Operators
5. One (1) Swim Instructor
6. One (1) Assistant Swim Instructor
7. Three (3) Swim Aides
8. One (1) Instructor
9. Six (6) Day Camp Counselors
10. Five (5) Recreation Leaders
11. One (1) Art Instructor
12. Two (2) Senior Assistants
13. Two (2) Building & (1) Parks Security

There are thirty-two (35) part-time or part-time/full-time employees in this Department.

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
RECREATION AND LEISURE				
PERSONAL SERV. & EE BENE				
100-41-6110-51-1101 SALARIES	563,380	616,408	53,028	9.41
100-41-6110-51-1301 OVERTIME	4,329	4,329	0	0.00
100-41-6110-51-2101 LIFE AND HEALTH INSURANCE	96,000	105,600	9,600	10.00
100-41-6110-51-2201 FICA	35,198	38,486	3,288	9.34
100-41-6110-51-2301 MEDICARE	8,232	9,001	769	9.34
100-41-6110-51-2401 RETIREMENT CONTRIBUTIONS	20,374	14,000	(6,374)	31.28-
100-41-6110-51-2701 WORKER'S COMPENSATION INSURAN	1,755	1,755	0	0.00
100-41-6110-51-2702 WORKERS' COMP CLAIMS - RECREA	0	0	0	0.00
100-41-6110-51-2901 SICK LEAVE SELL BACK	4,800	4,800	0	0.00
100-41-6120-51-2201 FICA	1,500	0	(1,500)	100.00-
100-41-6120-51-2301 MEDICARE	350	0	(350)	100.00-
TOTAL PERSONAL SERV. & EE BENE	735,918	794,379	58,461	7.94
PURCHASED/CONTRACT SERV.				
100-41-6110-52-1300 TECHNICAL SERVICES	9,764	9,764	0	0.00
100-41-6110-52-1301 COMPUTER MAINTENANCE	2,600	2,600	0	0.00
100-41-6110-52-2100 JANITORIAL CONTRACT	17,000	17,000	0	0.00
100-41-6110-52-2201 OFFICE EQUIPMENT MAINTENANCE	4,400	4,400	0	0.00
100-41-6110-52-2212 MAINTENANCE CONTRACTS	0	0	0	0.00
100-41-6110-52-3101 VEHICLE INSURANCE	5,698	5,698	0	0.00
100-41-6110-52-3102 PROPERTY & LIABILITY INSURANC	4,514	4,514	0	0.00
100-41-6110-52-3201 POSTAGE	3,440	4,000	560	16.28
100-41-6110-52-3202 TELEPHONES	13,000	13,000	0	0.00
100-41-6110-52-3203 RADIOS/PAGERS MAINTENANCE	4,967	4,967	0	0.00
100-41-6110-52-3402 PRINTING PROGRAMS	17,600	17,600	0	0.00
100-41-6110-52-3501 CAR ALLOWANCE	5,000	5,000	0	0.00
100-41-6110-52-3502 CAR ALLOWANCE	2,400	5,000	2,600	108.33
100-41-6110-52-3601 DUES AND SUBSCRIPTIONS	1,415	1,415	0	0.00
100-41-6110-52-3701 SCHOOLS, SEMINARS, TRAVEL	3,000	3,000	0	0.00
100-41-6610-52-2213 ELECTRICAL MAINTENANCE	3,500	3,500	0	0.00
100-41-7321-52-1008 REDEVELOPMENT PLANNING	0	10,000	10,000	0.00
TOTAL PURCHASED/CONTRACT SERV.	98,298	111,458	13,160	13.39
SUPPLIES				
100-41-6110-53-1102 OFFICE SUPPLIES	4,000	4,000	0	0.00
100-41-6110-53-1103 COPIER EXPENSE	3,386	3,386	0	0.00
100-41-6110-53-1104 FACILITY SUPPLIES	5,000	5,000	0	0.00
100-41-6110-53-1105 GENERAL DEPARTMENT EXPENSES	1,000	1,500	500	50.00
100-41-6110-53-1106 FACILITY MAINTENANCE AND REPA	36,010	36,010	0	0.00
100-41-6110-53-1121 CITY BEAUTIFICATION PROJECTS	3,100	3,100	0	0.00
100-41-6110-53-1210 UTILITIES -WATER/SEWER	31,278	31,278	0	0.00
100-41-6110-53-1221 UTILITIES -NATURAL GAS	31,100	31,100	0	0.00
100-41-6110-53-1231 UTILITIES - ELECTRICITY	59,576	59,576	0	0.00
100-41-6110-53-1270 FLEET GAS CHARGE	4,500	4,500	0	0.00
100-41-6110-53-1601 SMALL EQUIPMENT MAINTENANCE	3,000	3,000	0	0.00
100-41-6110-53-1602 SMALL TOOLS AND EQUIPMENT	850	850	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2011

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
100-41-6110-53-1604 OFFICE IMPROVEMENTS	2,000	2,000	0	0.00
100-41-6110-53-1702 UNIFORMS & RAINWEAR	1,750	2,500	750	42.86
100-41-6110-53-1713 FLEET LABOR CHARGE	423	423	0	0.00
100-41-6110-53-1714 FLEET EQUIPMENT MAINTENANCE	700	700	0	0.00
100-41-6110-53-1715 FLEET OVERHEAD CHARGE	799	799	0	0.00
100-41-6110-53-1717 SAFETY EQUIPMENT	2,100	2,100	0	0.00
100-41-6120-53-1107 SOCCER/SELF PAY	16,340	16,340	0	0.00
100-41-6120-53-1108 SENIOR PROGRAMS	11,800	11,800	0	0.00
100-41-6120-53-1109 ADULT RECREATION	17,715	17,715	0	0.00
100-41-6120-53-1110 YOUTH BASKETBALL	21,333	21,333	0	0.00
100-41-6120-53-1111 T-BALL	5,200	5,200	0	0.00
100-41-6120-53-1112 ATHLETIC PROGRAM	12,000	12,000	0	0.00
100-41-6120-53-1113 DAY CAMP	6,000	6,000	0	0.00
100-41-6120-53-1114 CONCESSIONS	5,100	6,100	1,000	19.61
100-41-6120-53-1115 INSTRUCTIONAL CLASSES	16,051	16,051	0	0.00
100-41-6120-53-1116 GIRL'S FAST PITCH SOFTBALL	4,900	4,900	0	0.00
100-41-6120-53-1117 YOUTH BASEBALL	0	0	0	0.00
100-41-6124-53-1117 POOLS	16,000	16,000	0	0.00
100-41-6149-53-1116 COMMUNITY BUILDINGS	4,250	4,250	0	0.00
100-41-6190-53-1118 SPECIAL EVENTS	29,300	34,000	4,700	16.04
100-41-6190-53-1119 SPECIAL PROJECTS	9,765	10,500	735	7.53
TOTAL SUPPLIES	366,326	374,011	7,685	2.10
CAPITAL OUTLAYS				
100-41-6110-54-2502 CAPITAL OUTLAY	49,455	55,500	6,045	12.22
TOTAL CAPITAL OUTLAYS	49,455	55,500	6,045	12.22
TOTAL RECREATION AND LEISURE	1,249,997	1,335,348	85,351	6.83

Recreation and Leisure
Line Item Explanation Schedules
FY 2011-2012

		Budget Variance
100-41-6110-51-1101	**Salaries**	**53,028**

This line item increase covers the creation of an Aquatic Coordinator position ($35,074) and a proposed three percent pay increase for all City employees.

100-41-6110-51-2101	**Life and Health Insurance**	**9,600**

The line item change covers an expected ten percent increase in health insurance premiums for fiscal year 2011.

100-41-6110-51-2201	**FICA**	**3,288**

The line item change is related to the adjustments in Salaries, as explained above.

100-41-6110-51-2301	**Medicare**	**769**

The line item change is related to the adjustments in Salaries, as explained above.

100-41-6110-51-2401	**Retirement Contributions**	**(6,374)**

The line item change is related to the adjustments in Salaries, as explained above. The decrease also includes adjustment based on prior years actual amounts.

100-41-6120-51-2201	**FICA**	**(1,500)**

The line item decrease is due to the change in pay procedure of officials and scorekeepers for athletic programs.

100-41-6120-51-2201	**Medicare**	**(350)**

The line item decrease is due to the change in pay procedure of officials and scorekeepers for athletic programs.

100-41-6110-52-3201	**Postage**	**560**

The increase in the line item is due to increase in postage fees.

100-41-6110-52-3502	**Car Allowance**	**2,600**

The line item increase is to cover travel related to City business incurred by the Deputy Director of the Department.

100-41-7321-52-1008	**Redevelopment Planning**	**10,000**

The line item increase is due to architectural designs and drawings of redevelopment planning of department.

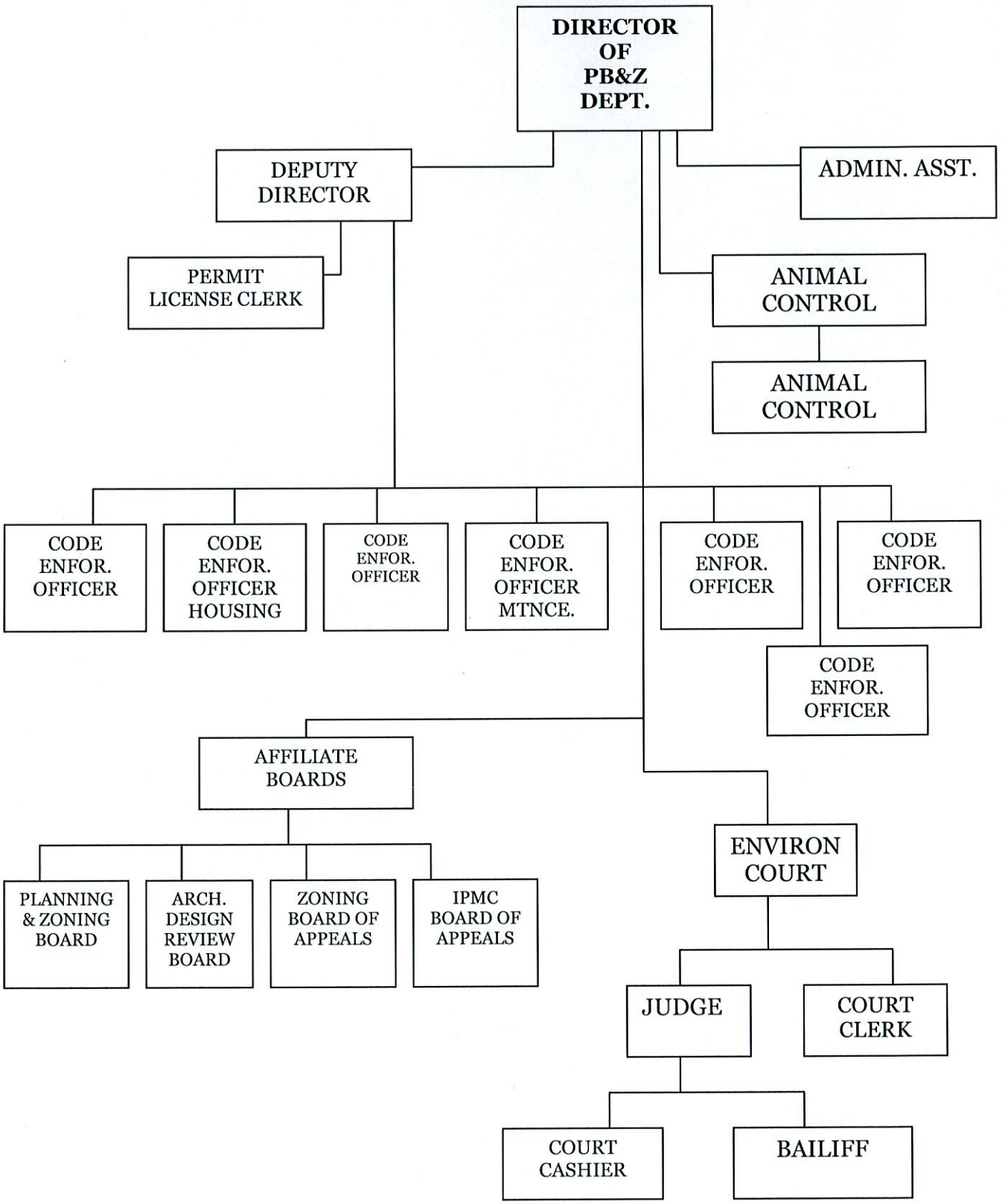
100-41-6110-53-1105	**General Department Expenses**	**500**

The line item change is due to an increase in the cost of supplies.

Recreation and Leisure
Line Item Explanation Schedules
FY 2011-2012

		Budget Variance
100-41-6110-53-1702	**Uniform &Rainwear**	**750**
The line item increase is due to increase in prices.		
100-41-6120-53-1114	**Concessions**	**1,000**
The line item change is due to an increase in the cost of concession supplies.		
100-41-6190-53-1118	**Special Events**	**4,700**
The line item increase is due to primarily to the addition of entertainment for events for 2011-12.		
100-41-6190-53-1119	**Special Projects**	**735**
The line item change is related to increase in cost of special projects and giveaways.		
100-41-6110-54-2502	**Capital Outlay**	**6,045**
The line item increase is from $49,455 for the current fiscal year to $55,500 for fiscal year 2011. The total for fiscal year 2011 includes computer equipment, furniture, bleachers, fitness equipment and a scoreboard.		

ORGANIZATION CHART



Environmental Court: Adjudicate Ordinance Violations; Impose Fines; Forfeitures; Designate Additional Time to Comply, etc.

AUTHORIZED POSITIONS
PLANNING, BUILDING AND ZONING
DEPARTMENT

1. One (1) Director
2. One (1) Deputy Director
3. Seven (7) Code Enforcement Officers
4. Two (2) Animal Control Officers
5. One (1) Senior Office Assistant
6. One (1) Administrative Assistant / Environmental Court Clerk

There are a total of thirteen (13) authorized positions.

PARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
PB&Z				
====				
PERSONAL SERV. & EE BENE				
100-55-7410-51-1101 SALARIES	404,500	447,535	43,035	10.64
100-55-7410-51-1301 OVERTIME	2,081	2,081	0	0.00
100-55-7410-51-2101 LIFE AND HEALTH INSURANCE	94,781	125,400	30,619	32.30
100-55-7410-51-2201 FICA	25,208	26,016	808	3.21
100-55-7410-51-2301 MEDICARE	5,895	6,084	189	3.21
100-55-7410-51-2401 RETIREMENT CONTRIBUTIONS	12,000	12,000	0	0.00
100-55-7410-51-2701 WORKER'S COMPENSATION INSURAN	414	414	0	0.00
100-55-7410-51-2702 WORKERS' COMP CLAIMS - PB&Z S	0	0	0	0.00
100-55-7410-51-2901 SICK LEAVE SELL BACK	1,250	1,250	0	0.00
TOTAL PERSONAL SERV. & EE BENE	546,129	620,780	74,651	13.67
PURCHASED/CONTRACT SERV.				
100-55-7410-52-1200 MUNICIPAL PLANNING	75,000	75,000	0	0.00
100-55-7410-52-2201 OFFICE EQUIPMENT MAINTENANCE	500	500	0	0.00
100-55-7410-52-2214 FACILITY IMPROVEMENTS	0	0	0	0.00
100-55-7410-52-3101 VEHICLE INSURANCE	14,500	14,500	0	0.00
100-55-7410-52-3102 PROPERTY & LIABILITY INSURANC	5,700	5,700	0	0.00
100-55-7410-52-3201 POSTAGE	2,500	2,500	0	0.00
100-55-7410-52-3202 TELEPHONES	19,000	19,000	0	0.00
100-55-7410-52-3203 RADIOS/PAGERS MAINTENANCE	3,000	3,000	0	0.00
100-55-7410-52-3401 PRINTING	5,000	7,000	2,000	40.00
100-55-7410-52-3501 CAR ALLOWANCEE	5,000	5,000	0	0.00
100-55-7410-52-3601 DUES AND SUBSCRIPTIONS	1,000	1,000	0	0.00
100-55-7410-52-3701 SCHOOLS, SEMINARS, TRAVEL	3,500	4,000	500	14.29
100-55-7410-52-3920 SOIL EROSION /HYDRO STUDY EXP	1,000	1,000	0	0.00
100-55-7410-52-3921 INSPECTION EXPENSE	30,000	30,000	0	0.00
100-55-7410-52-3922 RE-INSPECTION EXPENSE	200	200	0	0.00
100-55-7410-52-3923 INSPECTION ADJUSTMENTS & APPE	500	500	0	0.00
100-55-7410-52-3924 ENGINEERING CONSULTATION	16,000	16,000	0	0.00
-55-7410-52-3925 GEO. INFORMATION SYSTEM (GIS)	5,000	5,000	0	0.00
-55-7450-52-1302 CODE ENFORCEMENT EXPENSES	10,000	10,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	197,400	199,900	2,500	1.27
SUPPLIES				
100-55-7410-53-1102 OFFICE SUPPLIES	4,000	4,000	0	0.00
100-55-7410-53-1103 COPIER EXPENSE	4,500	4,500	0	0.00
100-55-7410-53-1104 FACILITY SUPPLIES	1,000	1,200	200	20.00
100-55-7410-53-1105 GENERAL DEPARTMENT EXPENSES	600	600	0	0.00
100-55-7410-53-1106 FACILITY MAINTENENCE AND REPA	9,000	9,000	0	0.00
100-55-7410-53-1132 PHOTOGRAPHY	250	250	0	0.00
100-55-7410-53-1210 UTILITIES -WATER/SEWER	800	800	0	0.00
100-55-7410-53-1221 UTILITIES -NATURAL GAS	6,000	6,000	0	0.00
100-55-7410-53-1231 UTILITIES -ELECTRICITY	8,000	8,000	0	0.00
100-55-7410-53-1270 FLEET GAS CHARGE	6,500	6,500	0	0.00
100-55-7410-53-1604 OFFICE IMPROVEMENTS	1,000	1,000	0	0.00
100-55-7410-53-1702 UNIFORMS & RAINWEAR	500	500	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2011

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
100-55-7410-53-1713 FLEET LABOR CHARGE	1,694	1,694	0	0.00
100-55-7410-53-1714 FLEET EQUIPMENT MAINTENANCE	2,500	2,500	0	0.00
100-55-7410-53-1715 FLEET OVERHEAD CHARGE	399	399	0	0.00
TOTAL SUPPLIES	46,743	46,943	200	0.43
CAPITAL OUTLAYS				
100-55-7410-54-2502 CAPITAL OUTLAY	0	24,000	24,000	0.00
TOTAL CAPITAL OUTLAYS	0	24,000	24,000	0.00
TOTAL PB&Z	790,272	891,623	101,351	12.82

Planning, Building and Zoning
Line Item Explanation Schedules
FY 2011-2012

		Budget Variance
100-55-7410-51-1101	**Salaries**	**43,035**

This line item increase is for an additional code compliance officer, which completes a three (3) year program to provide one (1) code compliance officer for each of the seven (7) code compliance sub-regions. The increase also includes a proposed three percent pay increase for all City employees.

100-55-7410-51-2101	**Life and Health Insurance**	**30,619**

This line item change is due to the under-budgeting of this line item in the fiscal year 2010-2011, and for an expected ten percent increase in health insurance premiums for fiscal year 2011.

100-55-7410-51-2201	**FICA**	**808**

This line item change is related to changes in Salaries, as explained above.

100-55-7410-51-2301	**Medicare**	**189**

This line item change is related to changes in Salaries, as explained above.

100-55-7410-52-3401	**Printing**	**2,000**

This line item change is due to the under-budgeting of this line item in the fiscal year 2010-2011.

100-55-7410-52-3701	**Schools, Seminars, Travel**	**500**

This line item change is to cover cost for the additional code compliance officer.

100-55-7410-53-1104	**Facility Supplies**	**200**

This line item change is to accommodate the facility supplies for the ancillary code compliance office located at 850 Main Street.

100-55-7410-54-2502	**Capital Outlay**	**24,000**

The line item amount is for new computer and office equipment

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2011

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
PBZ-ANIMAL CONTROL				
PERSONAL SERV. & EE BENE				
100-56-3910-51-1101 SALARIES	64,996	66,946	1,950	3.00
100-56-3910-51-1301 OVERTIME	1,500	1,500	0	0.00
100-56-3910-51-2101 LIFE AND HEALTH INSURANCE	20,250	22,275	2,025	10.00
100-56-3910-51-2201 FICA	4,464	4,464	0	0.00
100-56-3910-51-2301 MEDICARE	1,044	1,044	0	0.00
100-56-3910-51-2401 RETIREMENT CONTRIBUTIONS	4,066	4,066	0	0.00
100-56-3910-51-2901 SICK LEAVE SELL BACK	250	250	0	0.00
TOTAL PERSONAL SERV. & EE BENE	96,570	100,545	3,975	4.12
PURCHASED/CONTRACT SERV.				
100-56-3910-52-3101 VEHICLE INSURANCE	1,456	1,456	0	0.00
100-56-3910-52-3203 RADIOS / PAGERS MAINTENANCE	250	250	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	1,706	1,706	0	0.00
SUPPLIES				
100-56-3910-53-1270 FLEET GAS CHARGE	3,600	3,600	0	0.00
100-56-3910-53-1701 ANIMAL CONTROL EXPENSES	400	400	0	0.00
100-56-3910-53-1702 UNIFORMS & RAINWEAR	700	700	0	0.00
100-56-3910-53-1713 FLEET LABOR CHARGE	1,694	1,694	0	0.00
100-56-3910-53-1714 FLEET EQUIPMENT MAINTENANCE	1,500	1,500	0	0.00
100-56-3910-53-1715 FLEET OVERHEAD CHARGE	399	399	0	0.00
TOTAL SUPPLIES	8,293	8,293	0	0.00
TOTAL PBZ-ANIMAL CONTROL	106,569	110,544	3,975	3.73

Planning, Building and Zoning - Animal Control
Line Item Explanation Schedules
FY 2011-2012

		Budget Variance
100-56-3910-51-1101	**Salaries**	**1,950**

The line item change covers a proposed three percent pay increase for all City employees.

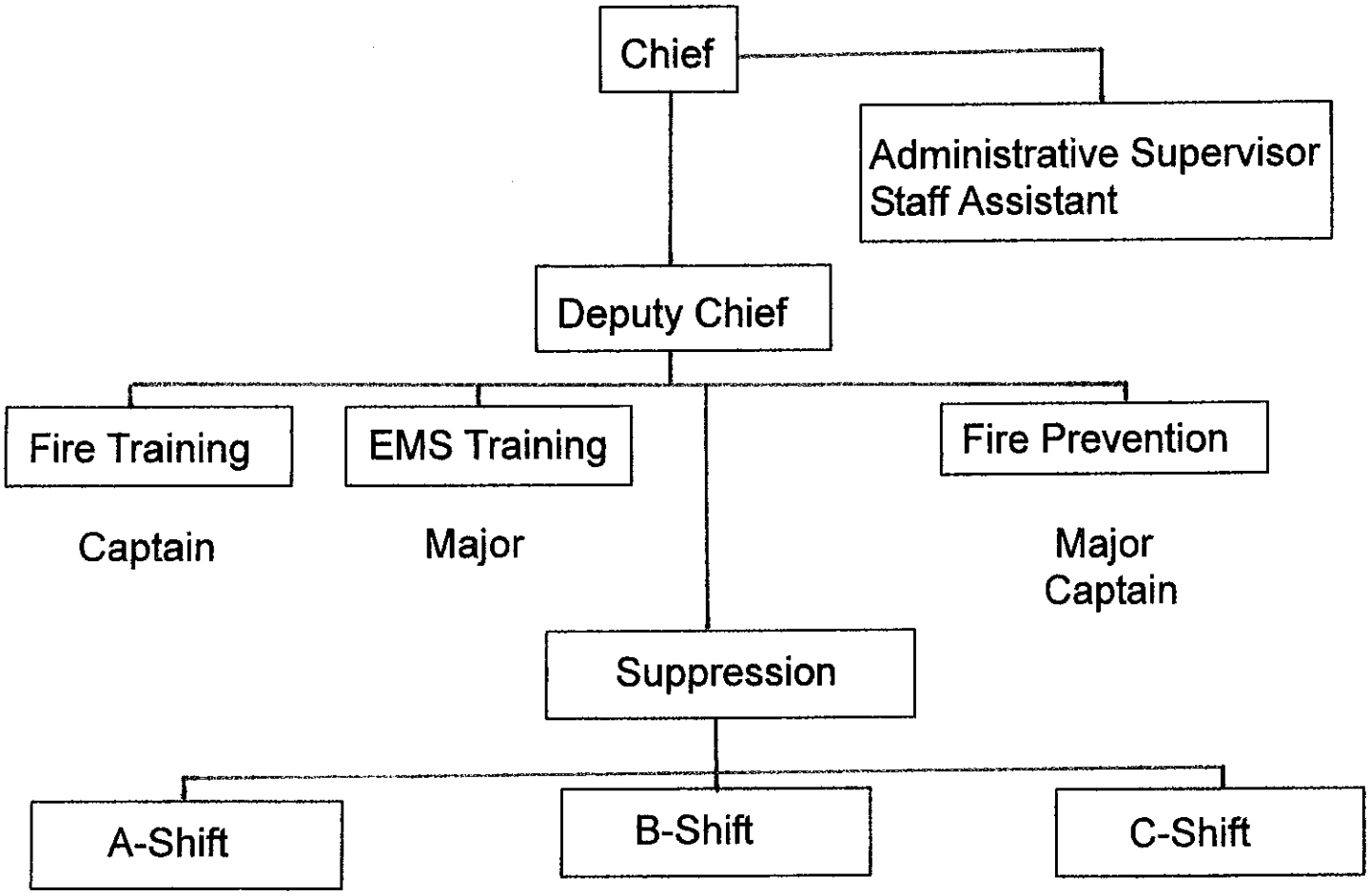
100-56-3910-51-2101	**Life and Health Insurance**	**2,025**

The line item change covers an expected ten percent increase in health insurance premiums for fiscal year 2011.

Forest Park

Department of Fire and Emergency Services

Proposed 2011 Organizational Structure



Station 1	Station 2	Station 3
Battallion Chief	Lieutenant	Lieutenant
Captain	SGT./FAO	SGT/FAO
Lieutenant	PARA	SGT./FAO
SGT/FAO	PARA	PARA
SGT/FAO	FF	FF
PARA		FF
PARA		
FF		
FF		
FF		

Station 1	Station 2	Station 3
Battallion Chief	Lieutenant	Lieutenant
Captain	SGT./FAO	SGT/FAO
Lieutenant	PARA	SGT./FAO
SGT/FAO	PARA	PARA
SGT/FAO	FF	FF
PARA		FF
PARA		
FF		
FF		
FF		

Station 1	Station 2	Station 3
Battallion Chief	Lieutenant	Lieutenant
Captain	SGT./FAO	SGT/FAO
Lieutenant	PARA	SGT./FAO
SGT/FAO	PARA	PARA
SGT/FAO	FF	FF
PARA		FF
PARA		
FF		
FF		
FF		

FIRE AND EMERGENCY SERVICES

AUTHORIZED POSITIONS

FISCAL YEAR 2011-2012

One (1) Director

One (1) Deputy Chief

One (1) Fire Marshal (Major)

One (1) Deputy Fire Marshal (Captain)

One (1) EMS Training (Major)

One (1) Fire Training (Captain)

Three (3) Shift Commanders (Battalion Chief)

Three (3) Captains

Nine (9) Lieutenants

Fifteen (15) Firefighter/Paramedics

Fifteen (15) Fire Apparatus Operators/Sergeant

Eighteen (18) Firefighter/EMT

One (1) Administrative Supervisor

One (1) Staff Assistant

Total of Seventy One (71) employees in the Fire Department

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
FIRE - EMS SERVICES				
PERSONAL SERV. & EE BENE				
100-60-3610-51-1101 SALARIES	752,377	669,168	(83,209)	11.06-
100-60-3610-51-1103 HOLIDAY PAY	23,000	19,860	(3,140)	13.65-
100-60-3610-51-1301 OVERTIME	16,500	14,248	(2,252)	13.65-
100-60-3610-51-2101 LIFE AND HEALTH INSURANCE	214,980	236,478	21,498	10.00
100-60-3610-51-2201 FICA	49,096	43,603	(5,493)	11.19-
100-60-3610-51-2301 MEDICARE	11,482	10,198	(1,284)	11.18-
100-60-3610-51-2401 RETIREMENT CONTRIBUTIONS	20,000	17,270	(2,730)	13.65-
100-60-3610-51-2701 WORKER'S COMPENSATION INSURAN	2,959	2,959	0	0.00
100-60-3610-51-2702 WORKERS' COMP CLAIMS - EMS SV	0	0	0	0.00
100-60-3610-51-2901 SICK LEAVE SELL BACK	2,000	1,727	(273)	13.65-
TOTAL PERSONAL SERV. & EE BENE	1,092,394	1,015,511	(76,883)	7.04-
PURCHASED/CONTRACT SERV.				
100-60-3610-52-1009 EMS MEDICAL DIRECTOR	8,000	8,000	0	0.00
100-60-3610-52-1202 PSYCHOLOGICAL SERVICES	500	500	0	0.00
100-60-3610-52-1301 SOFTWARE MAINTENANCE	3,000	3,000	0	0.00
100-60-3610-52-2203 E M S EQUIPMENT MAINTENANCE	3,500	3,500	0	0.00
100-60-3610-52-2209 RADIO EQUIPMENT	450	450	0	0.00
100-60-3610-52-3101 VEHICLE INSURANCE	16,026	16,026	0	0.00
100-60-3610-52-3106 EMT LIABILITY INSURANCE	12,096	12,096	0	0.00
100-60-3610-52-3203 RADIOS/PAGERS MAINTENANCE	900	900	0	0.00
100-60-3610-52-3204 WALKIE TALKIE RADIO MAINTENAN	510	510	0	0.00
100-60-3610-52-3701 SCHOOLS, SEMINARS, TRAVEL-EMS	2,000	2,000	0	0.00
100-60-3610-52-3712 TRAINING AIDS	2,000	2,000	0	0.00
100-60-3610-52-3714 PARAMEDIC RE-CERTIFICATION	1,000	1,000	0	0.00
100-60-3610-52-3900 DIVERSIFIED COLLECTION AGENCY	0	0	0	0.00
100-60-3610-52-3926 AMBULANCE LICENSING FEE	9,500	9,500	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	59,482	59,482	0	0.00
PLIES				
-60-3610-53-1102 OFFICE SUPPLIES	0	0	0	0.00
100-60-3610-53-1137 RESCUE TRUCK EQUIPMENT	8,500	5,500	(3,000)	35.29-
100-60-3610-53-1270 FLEET GAS CHARGE	30,000	30,000	0	0.00
100-60-3610-53-1702 UNIFORMS & RAINWEAR	9,250	9,250	0	0.00
100-60-3610-53-1703 FIRST AID/MEDICAL SUPPLIES	27,000	30,000	3,000	11.11
100-60-3610-53-1713 FLEET LABOR CHARGE	38,952	38,952	0	0.00
100-60-3610-53-1714 FLEET EQUIPMENT MAINTENANCE	19,000	19,000	0	0.00
100-60-3610-53-1715 FLEET OVERHEAD CHARGE	9,193	9,193	0	0.00
TOTAL SUPPLIES	141,895	141,895	0	0.00
CAPITAL OUTLAYS				
100-60-3610-54-2401 E M S COMPUTER EQUIPMENT	4,000	4,000	0	0.00
TOTAL CAPITAL OUTLAYS	4,000	4,000	0	0.00
TOTAL FIRE - EMS SERVICES	1,297,771	1,220,888	(76,883)	5.92-

Department of Fire and Emergency Services - EMS
Line Item Explanation Schedules
FY 2011-2012

		Budget Variance
100-60-3610-51-1101	**Salaries-EMS**	**(83,209)**

The line item decrease is based on 65% SAFER Grant Funding for 4 Paramedic Salaries. The net change also includes a proposed three percent pay increase for all City employees.

100-60-3610-51-1103	**Holiday Pay-EMS**	**(3,140)**

The line item change is based on 65% SAFER Grant Funding for 4 Paramedic Salaries.

100-60-3610-51-1301	**Overtime – EMS**	**(2,252)**

The line item change is based on 65% SAFER Grant Funding for 4 Paramedic Salaries

100-60-3610-51-2101	**Life and Health Insurance**	**21,498**

The line item change covers an expected ten percent increase in health insurance premiums for fiscal year 2011.

100-60-3610-51-2201	**FICA – EMS**	**(5,493)**

This line item change is related to changes in Salaries, as explained above.

100-60-3610-51-2301	**Medicare – EMS**	**(1,284)**

This line item change is related to changes in Salaries, as explained above.

100-60-3610-51-2401	**Retirement – EMS**	**(2,730)**

Line item change based on 65% SAFER Grant Funding for 4 Paramedic Salaries

100-60-3610-51-2901	**Sick Leave Sellback – EMS**	**(273)**

Line item change based on 65% SAFER Grant Funding for 4 Paramedic Salaries

100-60-3610-53-1137	**Rescue Truck Eq. – EMS**	**(3,000)**

Line item change based on actual amounts FY 2010-11

100-60-3610-53-1703	**First Aid/Medical Supply – EMS**	**3,000**

Line item increase based on actual costs for FY 2010-11

100-GENERAL FUND

ARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
FIRE-FIREFIGHTERS &ADMIN				
PERSONAL SERV. & EE BENE				
100-61-3510-51-1101 SALARIES	1,913,031	2,086,659	173,628	9.08
100-61-3510-51-1103 HOLIDAY PAY	45,000	50,290	5,290	11.76
100-61-3510-51-1301 OVERTIME	20,000	22,351	2,351	11.76
100-61-3510-51-2101 LIFE AND HEALTH INSURANCE	511,460	562,606	51,146	10.00
100-61-3510-51-2201 FICA	116,440	133,896	17,456	14.99
100-61-3510-51-2301 MEDICARE	27,233	31,315	4,082	14.99
100-61-3510-51-2401 RETIREMENT CONTRIBUTIONS	55,000	61,645	6,645	12.08
100-61-3510-51-2701 WORKER'S COMPENSATION INSURAN	12,207	12,207	0	0.00
100-61-3510-51-2702 WORKERS' COMP CLAIMS - FIRE S	0	0	0	0.00
100-61-3510-51-2901 SICK LEAVE SELL BACK	7,000	7,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	2,707,371	2,967,969	260,598	9.63
PURCHASED/CONTRACT SERV.				
100-61-3510-52-1003 SOFTWARE DEVELOPMENT	1,000	1,000	0	0.00
100-61-3510-52-1202 PSYCHOLOGICAL SERVICES	800	800	0	0.00
100-61-3510-52-1301 SOFTWARE PROGRAM MAINTENANCE	4,500	4,500	0	0.00
100-61-3510-52-2201 OFFICE EQUIPMENT MAINTENANCE	450	450	0	0.00
100-61-3510-52-2202 COMPUTER EQUIPMENT MAINTENANC	6,500	6,500	0	0.00
100-61-3510-52-2203 FIRE EQUIPMENT MAINTENANCE	4,000	4,000	0	0.00
100-61-3510-52-2209 RADIO EQUIPMENT	1,350	1,350	0	0.00
100-61-3510-52-2214 FACILITY IMPROVEMENTS	3,500	3,500	0	0.00
100-61-3510-52-3101 VEHICLE INSURANCE	32,051	32,051	0	0.00
100-61-3510-52-3102 PROPERTY & LIABILITY INSURANC	13,869	13,869	0	0.00
100-61-3510-52-3201 POSTAGE	4,500	4,500	0	0.00
100-61-3510-52-3202 TELEPHONES	23,500	23,500	0	0.00
100-61-3510-52-3203 RADIOS/PAGERS MAINTENANCE	4,836	4,836	0	0.00
100-61-3510-52-3204 WALKIE TALKIE RADIO MAINTENAN	350	350	0	0.00
100-61-3510-52-3401 PRINTING	2,000	2,000	0	0.00
100-61-3510-52-3600 DUES AND SUBSCRIPTIONS	1,250	1,250	0	0.00
-61-3510-52-3701 SCHOOLS, SEMINARS, TRAVEL	4,000	4,000	0	0.00
-61-3510-52-3712 TRAINING AIDS	1,500	1,500	0	0.00
100-61-3510-52-3713 COMPUTER TRAINING	500	500	0	0.00
100-61-3510-52-3900 FIRE INTERNATIONAL ACCREDITAT	3,500	3,500	0	0.00
100-61-3520-52-3718 SUPPRESSION UNIFORM SUPPLY	4,500	4,500	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	118,456	118,456	0	0.00
SUPPLIES				
100-61-3510-53-1102 OFFICE SUPPLIES	4,000	4,000	0	0.00
100-61-3510-53-1103 COPIER EXPENSE	4,000	4,000	0	0.00
100-61-3510-53-1104 FACILITY SUPPLIES	8,000	8,000	0	0.00
100-61-3510-53-1105 GENERAL DEPARTMENT EXPENSES	4,000	4,000	0	0.00
100-61-3510-53-1106 FACILITY MAINTENANCE AND REPA	10,000	10,000	0	0.00
100-61-3510-53-1210 UTILITIES -WATER/SEWER	3,000	3,000	0	0.00
100-61-3510-53-1221 UTILITIES -NATURAL GAS	9,500	9,500	0	0.00
100-61-3510-53-1231 UTILITIES - ELECTRICITY	24,000	24,000	0	0.00
100-61-3510-53-1270 FLEET GAS CHARGE	39,000	39,000	0	0.00

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
100-61-3510-53-1604 OFFICE IMPROVEMENTS	500	500	0	0.00
100-61-3510-53-1702 UNIFORMS & RAINWEAR	13,750	13,750	0	0.00
100-61-3510-53-1709 FILM /PUB. RELATIONS EVENTS	1,500	1,500	0	0.00
100-61-3510-53-1713 FLEET LABOR CHARGE	51,229	51,229	0	0.00
100-61-3510-53-1714 FLEET EQUIPMENT MAINTENANCE	37,140	37,140	0	0.00
100-61-3510-53-1715 FLEET OVERHEAD CHARGE	12,091	12,091	0	0.00
100-61-3520-53-1133 FIRE HOSE	1,000	1,000	0	0.00
100-61-3520-53-1134 DORMITORY EXPENSE	3,600	3,600	0	0.00
100-61-3520-53-1135 BREATHING APPARATUS	2,500	2,500	0	0.00
100-61-3520-53-1136 FIRE FIGHTING EQUIPMENT	5,000	5,000	0	0.00
100-61-3520-53-3717 FIRE PREVENTION EDUCATION	3,500	3,500	0	0.00
TOTAL SUPPLIES	237,310	237,310	0	0.00
CAPITAL OUTLAYS				
100-61-3510-54-2401 COMPUTER EQUIPMENT OUTLAY	900	900	0	0.00
100-61-3510-54-2502 CAPITAL OUTLAY	34,931	34,931	0	0.00
100-61-3530-54-2000 CLOROX COMPANY/COMMUNITY PREV	0	0	0	0.00
100-61-3530-54-2001 WALMART PREVENTION GRANT	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	35,831	35,831	0	0.00
TOTAL FIRE-FIREFIGHTERS &ADMIN	3,098,968	3,359,566	260,598	8.41

Department of Fire and Emergency Services - Fire
Line Item Explanation Schedules
FY 2011-2012

		Budget Variance
100-61-3510-51-1101	**Fire – Salaries**	**173,628**

This line item change is based on the cost of adding 6 FF/EMTs and 1 Fire Training Officer less 65% SAFER Grant Funding for 2 Firefighter/EMT Salaries. The increase also includes a proposed three percent pay increase for all City employees.

100-61-3510-51-1103	**Fire – Holiday Pay**	**5,290**

This line item change is based on the cost of adding 6 FF/EMTs and 1 Fire Training Officer less 65% SAFER Grant Funding for 2 Firefighter/EMT Salaries

100-61-3510-51-1301	**Fire – Overtime**	**2,351**

This line item change is based on the cost of adding 6 FF/EMTs and 1 Fire Training Officer less 65% SAFER Grant Funding for 2 Firefighter/EMT Salaries

100-61-3510-51-2101	**Life and Health Insurance**	**51,146**

The line item change covers an expected ten percent increase in health insurance

100-61-3510-51-2201	**Fire – FICA**	**17,456**

This line item change is related to changes in Salaries, as explained above.

100-61-3510-51-2301	**Medicare – Fire**	**4,082**

This line item change is related to changes in Salaries, as explained above.

100-61-3510-51-2401	**Retirement – Fire**	**6,645**

This line item change is based on the cost of adding 6 FF/EMTs and 1 Fire Training Officer less 65% SAFER Grant Funding for 2 Firefighter/EMT Salaries

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2011

100-GENERAL FUND

ARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
EMERGENCY MGMT SERVICES				
PERSONAL SERV. & EE BENE				
100-62-3920-51-1101 SALARIES	29,643	30,532	889	3.00
100-62-3920-51-1301 OVERTIME	0	0	0	0.00
100-62-3920-51-2101 LIFE AND HEALTH INSURANCE	14,670	16,137	1,467	10.00
100-62-3920-51-2201 FICA	1,838	1,838	0	0.00
100-62-3920-51-2301 MEDICARE	430	430	0	0.00
100-62-3920-51-2401 RETIREMENT CONTRIBUTIONS	923	923	0	0.00
100-62-3920-51-2901 SICK LEAVE SELL BACK	300	300	0	0.00
TOTAL PERSONAL SERV. & EE BENE	47,804	50,160	2,356	4.93
PURCHASED/CONTRACT SERV.				
100-62-3920-52-3201 POSTAGE	500	500	0	0.00
100-62-3920-52-3202 TELEPHONES	1,000	1,000	0	0.00
100-62-3920-52-3203 RADIOS/PAGERS MAINTENANCE	200	200	0	0.00
100-62-3920-52-3601 DUES AND SUBSCRIPTIONS	200	200	0	0.00
100-62-3920-52-3701 SCHOOLS, SEMINARS, TRAVEL	1,000	1,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	2,900	2,900	0	0.00
SUPPLIES				
100-62-3920-53-1102 OFFICE SUPPLIES	350	350	0	0.00
100-62-3920-53-1105 GENERAL DEPARTMENT EXPENSES	300	300	0	0.00
100-62-3920-53-1138 EQUIPMENT	3,000	3,000	0	0.00
TOTAL SUPPLIES	3,650	3,650	0	0.00
TOTAL EMERGENCY MGMT SERVICES	54,354	56,710	2,356	4.33

Department of Fire and Emergency Services – Emergency Mgt. Services
Line Item Explanation Schedules
FY 2011-2012

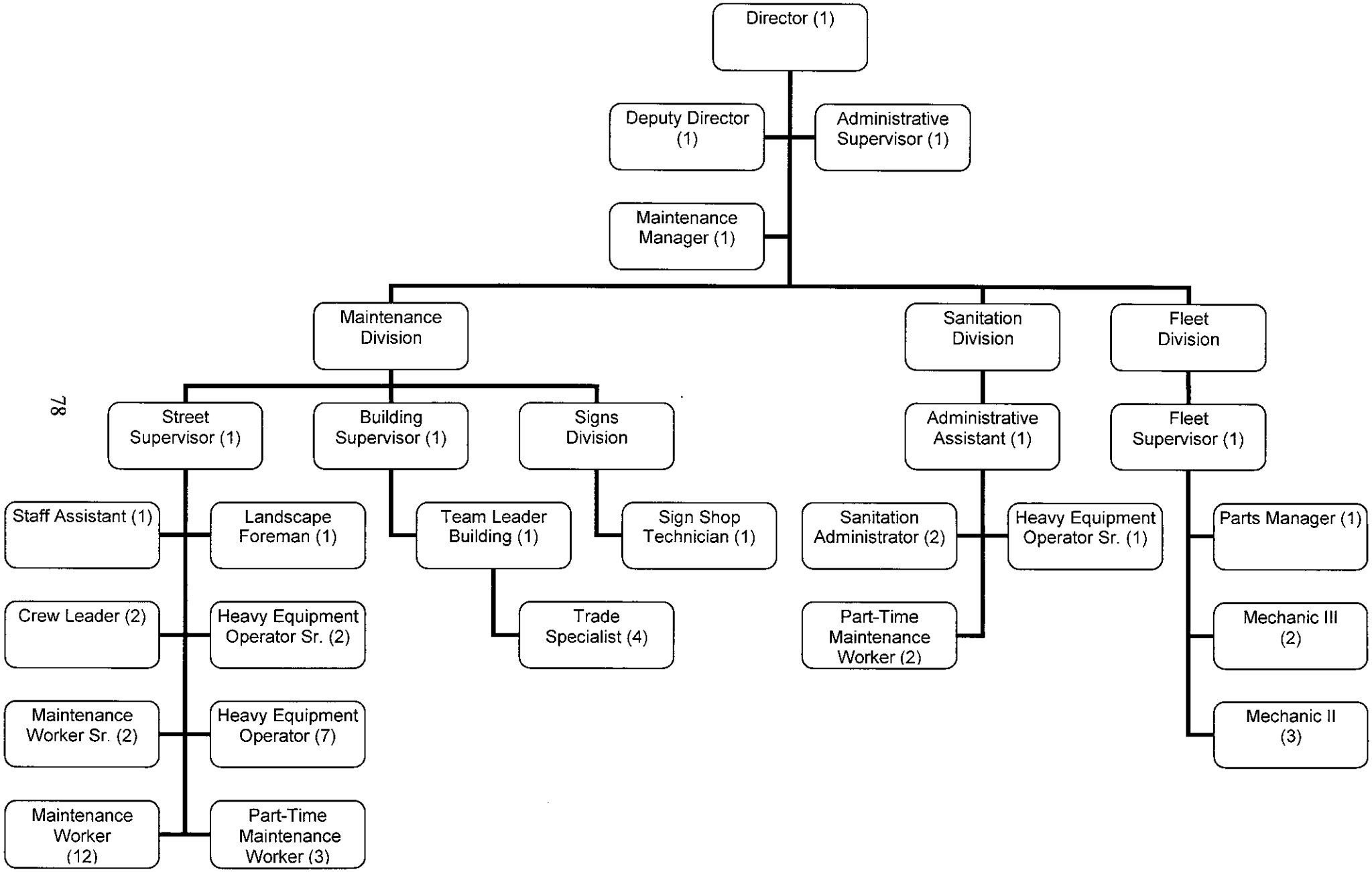
		Budget Variance
100-62-3920-51-1101	**Salaries**	**889**

The change includes a proposed three percent pay increase for all City employees.

100-62-3920-51-2101	**Life and Health Insurance**	**1,467**

The line item change covers an expected ten percent increase in health insurance

PUBLIC WORKS DEPARTMENT
ORGANIZATIONAL CHART



DEPARTMENT OF PUBLIC WORKS

Public Works Department
Authorized Positions
July 2011

Maintenance Division
1 Director of Public Works
1 Maintenance Manager
1 Street Supervisor
1 Building Supervisor
1 Staff Assistant
1 Team Leader- Buildings
4 Trade Specialists
1 Landscape Foreman
2 Crew Leaders
2 Maintenance Worker Senior
12 Maintenance Workers
3 Part-Time Maintenance Workers
2 Heavy Equipment Operator Senior
7 Heavy Equipment Operators
1 Sign Shop Technician

38 FULL TIME
3 PART TIME

Sanitation Davison
1 Deputy Director
1 Administrative Assistant
2 Sanitation Administrators
1 Heavy Equipment Operator Senior
2 Part-Time Maintenance Workers

5 FULL TIME
2 PART TIME

Fleet Division
1 Fleet Supervisor
1 Administrative Supervisor
1 Parts Manager
2 Mechanics III
3 Mechanics II

8 FULL TIME

TOTAL: 51 FULL TIME
5 PART TIME

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
FLEET SERVICES				
PERSONAL SERV. & EE BENE				
100-27-4900-51-1101 SALARIES	307,368	347,489	40,121	13.05
100-27-4900-51-1301 OVERTIME	8,000	8,000	0	0.00
100-27-4900-51-2101 LIFE AND HEALTH INSURANCE	84,526	106,360	21,834	25.83
100-27-4900-51-2201 FICA	19,553	22,040	2,487	12.72
100-27-4900-51-2301 MEDICARE	4,573	5,155	582	12.73
100-27-4900-51-2401 RETIREMENT CONTRIBUTIONS	7,003	7,003	0	0.00
100-27-4900-51-2701 WORKERS' COMP INSURANCE	843	1,020	177	21.00
100-27-4900-51-2702 WORKERS' COMP CLAIMS - FLEET	0	0	0	0.00
100-27-4900-51-2901 SICK LEAVE SELLBACK	1,500	1,500	0	0.00
TOTAL PERSONAL SERV. & EE BENE	433,366	498,567	65,201	15.05
PURCHASED/CONTRACT SERV.				
100-27-4900-52-1102 OFFICE SUPPLIES	2,000	2,000	0	0.00
100-27-4900-52-1301 SOFTWARE MAINTENANCE	2,000	4,000	2,000	100.00
100-27-4900-52-1712 EQUIPMENT MAINTENANCE/ALL DEP	245,000	245,000	0	0.00
100-27-4900-52-2200 DEPRECIATION EXPENSE	0	0	0	0.00
100-27-4900-52-2201 OFFICE EQUIPMENT MAINTENANCE	300	300	0	0.00
100-27-4900-52-2202 COMPUTER EQUIPMENT MAINTENANC	1,000	1,000	0	0.00
100-27-4900-52-2214 FACILITY IMPROVMENTS	2,000	2,000	0	0.00
100-27-4900-52-3101 VEHICLE INSURANCE	10,684	10,684	0	0.00
100-27-4900-52-3102 PROPERTY AND LIABILITY INSURA	14,882	14,882	0	0.00
100-27-4900-52-3202 TELEPHONES	12,000	12,000	0	0.00
100-27-4900-52-3203 RADIOS/PAGERS MAINTENANCE	300	300	0	0.00
100-27-4900-52-3701 SCHOOLS, SEMINARS, TRAVEL	3,000	7,000	4,000	133.33
100-27-4900-52-3919 FUEL MASTER MAINTENANCE CONTR	2,000	2,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	295,166	301,166	6,000	2.03
SUPPLIES				
100-27-4900-53-1103 COPIER EXPENSE	7,500	7,500	0	0.00
-27-4900-53-1104 FACILITY SUPPLIES	4,000	4,000	0	0.00
-27-4900-53-1105 GENERAL DEPARTMENT EXPENSES	1,000	1,000	0	0.00
100-27-4900-53-1106 FACILITY MAINTENANCE AND REPA	6,000	6,000	0	0.00
100-27-4900-53-1221 UTILITIES NATURAL GAS	6,500	6,500	0	0.00
100-27-4900-53-1231 UTILITIES ELECTRICITY	10,000	10,000	0	0.00
100-27-4900-53-1270 GAS ALL DEPARTMENTS	400,000	400,000	0	0.00
100-27-4900-53-1601 SMALL TOOLS AND EQUIPMENT	2,000	2,000	0	0.00
100-27-4900-53-1604 OFFICE IMPROVEMENTS	1,500	1,500	0	0.00
100-27-4900-53-1701 UNIFORMS/SHOP RAGS	7,500	7,500	0	0.00
TOTAL SUPPLIES	446,000	446,000	0	0.00
CAPITAL OUTLAYS				
100-27-4900-54-2502 CAPITAL OUTLAY	10,000	10,000	0	0.00
100-27-4900-54-2503 TOOL ALLOWANCE	2,400	2,800	400	16.67
TOTAL CAPITAL OUTLAYS	12,400	12,800	400	3.23

Fleet Services
Line Item Explanation Schedules
FY 2011-12

		Budget Variance
100-27-4900-51-1101	**Salaries**	**40,121**
This line item increase is based on addition of one mechanic, due to an increase in the fleet size; also for a proposed three percent pay increase for all City employees.		
100-27-4900-51-2101	**Life and Health Insurance**	**21,834**
This line item increase is based on addition of employee and expected ten percent increase in health insurance premiums for fiscal year 2011.		
100-27-4900-51-2201	**FICA**	**2,487**
This line item increase is based on addition of employee and proposed pay increase noted above.		
100-27-4900-51-2301	**Medicare**	**582**
This line item increase is based on addition of employee and proposed pay increase noted above.		
100-27-4900-53-2701	**Workers Compensation**	**177**
This line item increase is based on addition of employee.		
100-27-4900-52-1301	**Software and Hardware Maintenance**	**2,000**
This line item increase is based on computer upgrades and annual software needs.		
100-27-4900-52-3701	**Schools, Seminars, Travel**	**4,000**
This line item change is based on the need for additional training for maintenance on the emergency vehicles.		
100-27-4900-54-2503	**Tool Allowance**	**400**
This line item increase is based on addition of one mechanic.		

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
PUBLIC WORKS - STREETS				
PERSONAL SERV. & EE BENE				
100-51-4210-51-1101 SALARIES	1,100,786	1,262,560	161,774	14.70
100-51-4210-51-1301 OVERTIME	78,750	88,750	10,000	12.70
100-51-4210-51-2101 LIFE AND HEALTH INSURANCE	419,027	466,430	47,403	11.31
100-51-4210-51-2201 FICA	74,626	85,406	10,780	14.45
100-51-4210-51-2301 MEDICARE	17,282	17,815	533	3.08
100-51-4210-51-2401 RETIREMENT CONTRIBUTIONS	44,684	24,000	(20,684)	46.29-
100-51-4210-51-2701 WORKER'S COMPENSATION INSURAN	9,649	9,649	0	0.00
100-51-4210-51-2702 WORKERS' COMP CLAIMS - STREET	0	0	0	0.00
100-51-4210-51-2901 SICK LEAVE SELL BACK	3,700	3,700	0	0.00
100-51-4210-51-2904 EMPLOYEE RECOGNITION	1,200	1,200	0	0.00
TOTAL PERSONAL SERV. & EE BENE	1,749,704	1,959,510	209,806	11.99
PURCHASED/CONTRACT SERV.				
100-51-4210-52-1301 TOPOGRAPHIC SURVEYS	2,000	2,000	0	0.00
100-51-4210-52-1302 SOFTWARE PROGRAM MAINTENANCE	6,000	15,000	9,000	150.00
100-51-4210-52-2201 OFFICE EQUIPMENT MAINTENANCE	0	0	0	0.00
100-51-4210-52-2214 FACILITY IMPROVEMENTS	3,500	3,500	0	0.00
100-51-4210-52-3101 VEHICLE INSURANCE	63,031	63,031	0	0.00
100-51-4210-52-3102 PROPERTY & LIABILITY INSURANC	11,428	11,428	0	0.00
100-51-4210-52-3201 POSTAGE	300	300	0	0.00
100-51-4210-52-3202 TELEPHONES	5,000	5,000	0	0.00
100-51-4210-52-3203 RADIOS/PAGERS MAINTENANCE	12,300	12,300	0	0.00
100-51-4210-52-3401 PRINTING	2,000	2,000	0	0.00
100-51-4210-52-3601 DUES AND SUBSCRIPTIONS	850	850	0	0.00
100-51-4210-52-3701 SCHOOLS, SEMINARS, TRAVEL	4,000	10,000	6,000	150.00
100-51-4210-52-3901 STATE TRUSTEES	0	0	0	0.00
100-51-4221-52-2200 UTILITY RELOCATIONS	0	0	0	0.00
100-51-4270-52-1232 WARNING REGULATORY	30,000	30,000	0	0.00
100-51-4270-52-2210 WARNING REGULATORY	0	0	0	0.00
100-51-7410-52-3924 ENGINEERING CONSULTING	0	25,000	25,000	0.00
TOTAL PURCHASED/CONTRACT SERV.	140,409	180,409	40,000	28.49
SUPPLIES				
100-51-4210-53-1102 OFFICE SUPPLIES	2,700	2,700	0	0.00
100-51-4210-53-1103 COPIER EXPENSE	1,700	1,700	0	0.00
100-51-4210-53-1104 FACILITY SUPPLIES	2,000	2,000	0	0.00
100-51-4210-53-1105 GENERAL DEPARTMENT EXPENSES	4,700	4,700	0	0.00
100-51-4210-53-1106 FACILITY MAINTENANCE AND REPA	15,000	15,000	0	0.00
100-51-4210-53-1122 MOSQUITO CONTROL CHEMICALS	18,000	8,000	(10,000)	55.56-
100-51-4210-53-1210 UTILITIES -WATER/SEWER	4,000	4,000	0	0.00
100-51-4210-53-1221 UTILITIES -NATURAL GAS	4,000	4,000	0	0.00
100-51-4210-53-1231 UTILITIES - ELECTRICITY	11,600	11,600	0	0.00
100-51-4210-53-1270 FLEET GAS CHARGE	81,000	81,000	0	0.00
100-51-4210-53-1602 TRASH EQUIPMENT	1,500	1,500	0	0.00
100-51-4210-53-1604 OFFICE IMPROVEMENTS	4,500	4,500	0	0.00
100-51-4210-53-1702 UNIFORMS & RAINWEAR	13,500	15,000	1,500	11.11

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2011

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
100-51-4210-53-1713 FLEET LABOR CHARGE	115,584	115,584	0	0.00
100-51-4210-53-1714 FLEET EQUIPMENT MAINTENANCE	66,000	66,000	0	0.00
100-51-4210-53-1715 FLEET OVERHEAD CHARGE	32,199	32,199	0	0.00
100-51-4210-53-1717 SAFETY EQUIPMENT	4,000	4,000	0	0.00
100-51-4221-53-1122 RIGHT-OF-WAY ENHANCEMENTS	40,500	40,500	0	0.00
100-51-4221-53-1123 STREET MAINTENANCE	50,000	50,000	0	0.00
100-51-4221-53-1124 LARP STREET PAVING	0	0	0	0.00
100-51-4250-53-1125 STORM WATER MGT. PLANNING	0	0	0	0.00
100-51-4250-53-1126 LARP ASPHALT DELIVERY	0	0	0	0.00
100-51-4260-53-1233 STREET LIGHTING	351,000	351,000	0	0.00
100-51-4270-53-1231 UTILITIES-TRAFFIC ELECTRICITY	12,600	12,600	0	0.00
100-51-6210-53-1120 PAINT PRESS BOXES	13,500	13,500	0	0.00
TOTAL SUPPLIES	849,583	841,083	(8,500)	1.00-
CAPITAL OUTLAYS				
100-51-4210-54-2502 CAPITAL OUTLAY	24,600	24,600	0	0.00
100-51-7324-54-1100 REDEVELOPMENT	56,000	70,000	14,000	25.00
TOTAL CAPITAL OUTLAYS	80,600	94,600	14,000	17.37
TOTAL PUBLIC WORKS - STREETS	2,820,296	3,075,602	255,306	9.05

Public Works - Streets
Line Item Explanation Schedules
FY 2011-12

		Budget Variance
100-51-4210-51-1101	**Salaries**	**161,774**

The line item change is based on the addition of five employees, related to responsibilities with Ft. Gillem. The increase also includes a proposed three percent pay increase for all City employees.

100-51-4210-51-1301	**Overtime**	**10,000**

This line item is based on the loss of the trustee work force from the Clayton County Sheriff's Department, causing additional workload.

100-51-4210-51-2101	**Life and Health Insurance**	**47,403**

This line item change is related to changes in Salaries, as explained above. The change also includes an expected ten percent increase in health insurance premiums for fiscal year 2011.

100-51-4210-51-2201	**FICA**	**10,780**

This line item change is related to changes in Salaries, as explained above.

100-51-4210-51-2301	**Medicare**	**533**

This line item change is related to changes in Salaries, as explained above.

100-51-4210-51-2401	**Retirement Contributions**	**(20,684)**

This line item decrease is based on actual amounts for prior and current years.

100-51-4210-52-1302	**Software Program Maintenance**	**9,000**

This line item is based on the increase in IT program maintenance.

100-51-4210-52-3701	**Schools, Seminars, Training**	**6,000**

This line item change is based on additional funds for training of employees.

100-51-7410-52-3924	**Engineering Consulting**	**25,000**

This line item is new and is based on the need for engineering services needed for transportation projects and civil services on occasion.

100-51-4210-53-1122	**Mosquito Control**	**(10,000)**

This line item change is based on the previous line item amount included equipment which has already been purchased.

100-51-4210-53-1702	**Uniforms and Rainwear**	**1,500**

This line item change is based on additional employees.

100-51-7324-54-1100	**Redevelopment**	**14,000**

This line item is based on the need for additional funds for environmental studies, demolitions of City properties, and a soil erosion plan.

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
PUBLIC WORKS - PARKS				
PURCHASED/CONTRACT SERV.				
100-54-7321-52-1008 REDEVELOPMENT PLANNING	1,000	1,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	1,000	1,000	0	0.00
SUPPLIES				
100-54-6149-53-1104 STARR PARK IMPROVEMENTS - FAC	0	0	0	0.00
100-54-6210-53-1128 MAINTENANCE CITY LIMIT SIGNS	1,000	1,000	0	0.00
100-54-6210-53-1601 SMALL TOOLS AND EQUIPMENT	15,000	20,000	5,000	33.33
100-54-6210-53-1602 SMALL EQUIPMENT MAINTENANCE	4,000	4,000	0	0.00
100-54-6210-53-2212 MAINTENANCE CONTRACTS	11,900	15,900	4,000	33.61
100-54-6220-53-1129 PARKS MAINTENANCE	72,000	72,000	0	0.00
100-54-6230-53-1127 LANDSCAPING CITY HALL	2,500	2,500	0	0.00
TOTAL SUPPLIES	106,400	115,400	9,000	8.46
CAPITAL OUTLAYS				
100-54-6149-54-2300 STARR PARK IMPROVEMENTS - CAP	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	0	0	0	0.00
TOTAL PUBLIC WORKS - PARKS	107,400	116,400	9,000	8.38

Public Works - Parks
Line Item Explanation Schedules
FY 2011-12

		Budget Variance
100-54-6210-53-1601	**Small Tools &Equipment**	**5,000**

This line item change is based on the increase of small tools needed for the Ft. Gillem expansion of services.

100-54-6210-53-2212	**Maintenance Contract**	**4,000**

This line item change is based on the need for janitorial services in building Clean up which was handled by the trustee workforce.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2011

540-SANITATION FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
ADMINISTRATION				
PERSONAL SERV. & EE BENE				
540-71-4510-51-1101 SALARIES-SOLID WASTE ADMINIST	0	0	0	0.00
540-71-4510-51-2101 LIFE AND HEALTH INSURANCE	0	0	0	0.00
540-71-4510-51-2201 FICA	0	0	0	0.00
540-71-4510-51-2301 MEDICARE	0	0	0	0.00
540-71-4510-51-2401 RETIREMENT CONTRIBUTIONS	0	0	0	0.00
TOTAL PERSONAL SERV. & EE BENE	0	0	0	0.00
OTHER COSTS				
540-71-4510-57-1000 TRANSFER TO GENERAL FUND	862,740	1,175,000	312,260	36.19
TOTAL OTHER COSTS	862,740	1,175,000	312,260	36.19
TOTAL ADMINISTRATION	862,740	1,175,000	312,260	36.19

Sanitation
Line Item Explanation Schedules
FY 2011-12

		Budget Variance
540-71-4510-57-1000	**Transfer to General Fund**	**312,260**

The line item amount would include transfer of prior net assets (equity), and projected profit from operations for fiscal year 2011-12. The transfer is primarily to cover increases in personnel salaries and benefits for Police, Fire, Public Works and Code Enforcement. Additional services will be needed with the City's development of the Ft. Gillem property.

540-SANITATION FUND

DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
SOLID WASTE COLLECTION					
PERSONAL SERV. & EE BENE					
540-72-4520-51-1101	SALARIES - SOLID WASTE COLLEC	234,910	241,957	7,047	3.00
540-72-4520-51-1301	OVERTIME	12,000	25,000	13,000	108.33
540-72-4520-51-2101	LIFE AND HEALTH INSURANCE	37,079	64,638	27,559	74.33
540-72-4520-51-2201	FICA	11,837	16,551	4,714	39.82
540-72-4520-51-2301	MEDICARE	2,768	3,871	1,103	39.85
540-72-4520-51-2401	RETIREMENT CONTRIBUTIONS	8,718	8,718	0	0.00
540-72-4520-51-2701	WORKER'S COMPENSATION INSURAN	1,295	1,743	448	34.59
540-72-4520-51-2901	SICK LEAVE SELL BACK	800	1,600	800	100.00
540-72-4520-51-2904	EMPLOYEE RECOGNITION	400	400	0	0.00
TOTAL PERSONAL SERV. & EE BENE		309,807	364,478	54,671	17.65
PURCHASED/CONTRACT SERV.					
540-72-4520-52-1200	TOPOGRAPHIC SURVEY	0	0	0	0.00
540-72-4520-52-1301	SOFTWARE PROGRAM MAINTENANCE	4,000	4,000	0	0.00
540-72-4520-52-2200	DEPRECIATION EXPENSE	0	0	0	0.00
540-72-4520-52-2201	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0.00
540-72-4520-52-3000	SOLID WASTE COLLECTION FEES	1,743,043	1,743,043	0	0.00
540-72-4520-52-3101	VEHICLE INSURANCE	7,265	7,265	0	0.00
540-72-4520-52-3102	PROPERTY & LIABILITY INSURANC	15,832	15,832	0	0.00
540-72-4520-52-3201	POSTAGE	800	800	0	0.00
540-72-4520-52-3202	TELEPHONE	3,500	2,500	(1,000)	28.57-
540-72-4520-52-3203	RADIOS/PAGER MAINTENANCE	4,000	4,000	0	0.00
540-72-4520-52-3401	PRINTING	700	700	0	0.00
540-72-4520-52-3601	DUES AND SUBSCRIPTIONS	600	600	0	0.00
540-72-4520-52-3701	SCHOOLS,SEMINARS, TRAVEL	2,500	4,500	2,000	80.00
540-72-4520-52-3903	BAD DEBT EXPENSE	0	0	0	0.00
540-72-4530-52-3000	SOLID WASTE DISPOSAL	10,000	10,000	0	0.00
540-72-4530-52-3001	ROLL OFF CONTAINERS	360,500	360,500	0	0.00
540-72-4530-52-3002	RECYCLING	15,000	10,000	(5,000)	33.33-
-72-4540-52-3001	CLEAN SWEEP	2,000	2,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.		2,169,740	2,165,740	(4,000)	0.18-
SUPPLIES					
540-72-4520-53-1102	OFFICE SUPPLIES	900	900	0	0.00
540-72-4520-53-1103	COPIER EXPENSE	1,750	1,750	0	0.00
540-72-4520-53-1104	FACILITY SUPPLIES	1,000	1,000	0	0.00
540-72-4520-53-1105	GENERAL DEPARTMENT EXPENSES	600	600	0	0.00
540-72-4520-53-1106	FACILITY MAINTENANCE AND REPA	2,000	2,000	0	0.00
540-72-4520-53-1141	COMMERCIAL CONTAINER RENOVATI	0	0	0	0.00
540-72-4520-53-1143	FACILITY IMPROVEMENTS	1,200	1,200	0	0.00
540-72-4520-53-1210	UTILITIES -WATER & SEWERAGE	4,000	4,000	0	0.00
540-72-4520-53-1221	UTILITIES - NATURAL GAS	2,000	2,000	0	0.00
540-72-4520-53-1231	UTILITIES - ELECTRICITY	5,000	5,000	0	0.00
540-72-4520-53-1270	FLEET GAS CHARGE	7,800	7,800	0	0.00
540-72-4520-53-1600	TRASH EQUIPMENT	2,000	2,000	0	0.00
540-72-4520-53-1604	OFFICE IMPROVEMENTS	0	0	0	0.00

CITY OF FOREST PARK
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540-SANITATION FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
540-72-4520-53-1702 UNIFORMS AND RAINWEAR	850	1,100	250	29.41
540-72-4520-53-1713 FLEET LABOR CHARGE	5,504	5,504	0	0.00
540-72-4520-53-1714 FLEET EQUIPMENT MAINTENANCE C	2,900	2,900	0	0.00
540-72-4520-53-1715 FLEET OVERHEAD CHARGE	1,299	1,299	0	0.00
540-72-4520-53-1717 SAFETY EQUIPMENT	0	0	0	0.00
TOTAL SUPPLIES	38,803	39,053	250	0.64
CAPITAL OUTLAYS				
540-72-4520-54-2502 CAPITAL OUTLAY	1,500	1,500	0	0.00
TOTAL CAPITAL OUTLAYS	1,500	1,500	0	0.00
TOTAL SOLID WASTE COLLECTION	2,519,850	2,570,771	50,921	2.02

Sanitation Fund
Line Item Explanation Schedules
FY 2011-12

		Budget Variance
540-72-4520-51-1101	**Salaries**	**7,047**

The increase covers a proposed three percent pay increase for all City employees.

540-72-4520-51-1301	**Overtime**	**13,000**

This line item change is based on the increase of duties involved in street sweeping and litter control, partially due to the addition of Ft. Gillem duties and the absence of the trustee workforce.

540-72-4520-51-2101	**Life and Health Insurance**	**27,559**

This line item change is based on the last budget year shift in personnel and funds not transferred to cover this line item. The increase also covers an expected ten percent increase in health insurance premiums for fiscal year 2011.

540-72-4520-51-2201	**FICA**	**4,714**

The line item change is related to the adjustments in Salaries, as explained above; also for adjustment needed, based on actual costs for fiscal year 2010.

540-72-4520-51-2301	**Medicare**	**1,103**

The line item change is related to the adjustments in Salaries, as explained above; also for adjustment needed, based on actual costs for fiscal year 2010.

540-72-4520-51-2701	**Workers Compensation**	**448**

This line item change is based on additional employees.

540-72-4520-51-2901	**Sick Leave Sell Back**	**800**

This line item change is based on additional employees.

540-72-4520-52-3202	**Telephone**	**(1,000)**

This line item change is based on a decrease in the amount needed to cover this line item.

540-72-4520-52-3701	**Schools, Seminar, Travel**	**2,000**

This line item change is based on increase in training needed for employees.

Sanitation Fund
Line Item Explanation Schedules
FY 2011-12

		Budget Variance
540-72-4530-52-3002	**Recycling**	**(5,000)**

This line item change is based on decrease in the line item amount that was increased for tub grinding of organic materials.

540-72-4520-53-1702	**Uniforms and Rainwear**	**250**

This line item change is based on an increase for shift in employee during previous budget year not extended.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

The City's budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, a glossary has been included in this document.

Adopted (Approved) Budget: The funds appropriated by the City Council at the beginning of the year.

Ad Valorem Tax: A tax based on the value of property.

Appropriation: An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

Assessed Valuation: The value placed on property for purposes of taxation. The City of Forest Park accepts Clayton County's assessment of real and personal property at 100% of fair market value.

Bond: A written promise to pay a specific sum of money (called principal or face value) at a specific future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.

Budget: The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

Budget Amendment: The transfer of funds from one appropriation account to another, requiring approval of either the City Council or City Manager, depending on the nature of the transfer.

Budget Calendar: The schedule of key dates or milestones, which the City follows in the preparation, adoption, and administration of the budget.

Budget Ordinance: The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

Budget Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than $200 are not considered capital outlay.

Capital Projects: Projects, which result in the acquisition or construction of fixed assets of a local government which, are of a long-term and permanent nature. Such assets include land, buildings and related improvements, streets and highways, bridges, and parks.

Contingency: Funds set aside for unforeseen future needs and budgeted in a "non-departmental" account. Can be transferred to a departmental budget only by action of the City Council.

Debt Service Fund: The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically Bond issues.

Department: A major administrative division of the City with indicated overall management responsibility for an operation or group of related operations within a functional area.

Encumbrance: A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchasing requisition, or a contract for goods and services.

Enterprise Fund: A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

Expenditure/ Expense: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. "Expenditure" applies to the Governmental Funds, and "Expense" to Proprietary Funds

Fiscal Year: The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves, and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

Fund Balance (Undesignated and Unreserved): Refers to the excess of assets over liabilities and is, therefore, generally known as amount available for appropriation.

Fund Balance (Designated or Reserved): Refers to the excess assets over liabilities and is designated or reserved for a particular item, e.g. "Fund Balance Reserved for Encumbrance".

Fund Balance (Carried Forward): Funds on hand at year end resulting from collections of revenue in excess of anticipations and/or unexpected appropriation which are included as a revenue source in the budget of the ensuing year.

General Obligation Bonds: Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

Governmental Funds: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.

Millage Rate: The ad valorem tax rate expressed in the amount-levied per thousand dollars of taxable assessed value of property. One mill is equal to one dollar per thousand.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.

Performance Indicators: Special quantitative and qualitative measure of work performed as an objective of a department.

Proprietary Funds: Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

Retained Earnings: A fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

Reserve: An account used to indicate that a portion of funds has been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.

Revenue: Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines and penalties, and grants.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

Sinking Fund: A reserve fund accumulated over a period of time for retirement of a debt.

Special Revenue Fund: A fund in which the revenues are designated for use for specific purposes or activities.

Tax Digest: Official list of all property owners, their assessed value (100% of fair market value), and the tax due on their property.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Forest Park are approved by the City Council and are within limits determined by the State.

Working Capital: A dollar amount reserved in (General Fund) fund balance which is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.