

City of Forest Park

Operating Budget

2013 - 2014

July 1, 2013 to June 30, 2014
City of Forest Park, Georgia

Budget Ordinance	1
Organization Chart	3
Mayor and City Council	4
City Manager / Departments Schedules	5
Forest Park History / Form of Government	7
How to use this Operating Budget	8
Financial Policies	11
Schedule of Revenues – Last Ten Years	13
Schedule of Insurance Cost – Last Ten Years	16
Job Classification List	18
Miscellaneous Statistics	20
Projected Revenues and Expenditures	21
Revenues Budget	22
Definitions and Discussion of Revenues	26
Administration Offices	30
Support Services	44
Police Services	47
Recreation and Leisure	54
Planning Building and Zoning / Animal Control	60
Fire Services	67
Public Works	77
Glossary	91
Budget Worksheets	

ORDINANCE NO. 13-11

AN ORDINANCE BY THE GOVERNING BODY OF THE CITY OF FOREST PARK, GEORGIA ESTABLISHING THE BUDGET FOR THE FISCAL YEAR 2013-2014.

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 2013-2014, as itemized in a document herein referred to as the Budget Document.

A. General Fund Operations	$21,820,638
B. Transfer from Sanitation Operations	$ 575,000
	$22,395,638

BE IT FURTHER ORDAINED that the following is the proposed Appropriation for the Fiscal Year 2013-2014 of $22,395,638, 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 2013-2014 is $2,925,389, 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 2013-2014 is $2,925,283, 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 an ad valorem tax is projected to be set at 14.743 mils. The final millage rate shall be recalculated when the final Clayton County Digest is delivered to the Finance Director.

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 "2013 – 2014 Operating Budget of the City of Forest Park, Georgia.".

PASSED AND ADOPTED THIS THE 3rd DAY OF JUNE, 2013.

David Lockhart, Mayor

Linda Lord, Mayor Pro-Tempore
Ward Five

Tommy Smith, Councilmember
Ward One

Councilmember, Ward Two
Vacant

Maudie McCord, Councilmember
Ward Three

Latresa Akins, Councilmember
Ward Four

ATTEST:

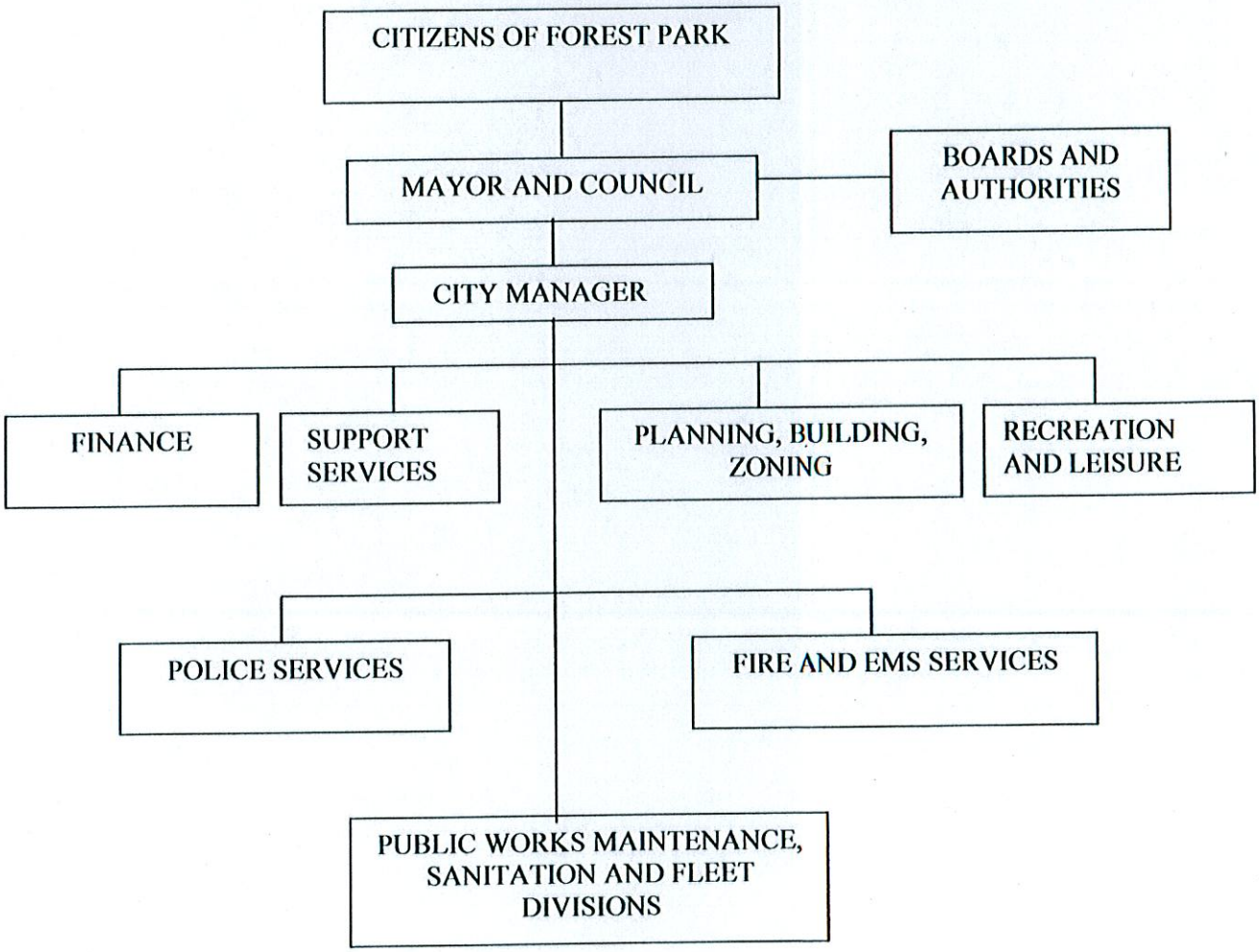
City Clerk

Approved as to form:

City Attorney

CITY OF FOREST PARK

ORGANIZATION CHART



CITY OF FOREST PARK

MAYOR AND CITY COUNCIL

Mayor	David Lockhart
Council Member – Ward 1	Tommy Smith
Council Member – Ward 2	vacant
Council Member – Ward 3	Maudie McCord
Council Member – Ward 4	Latresa Akins
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	Al Wiggins
• 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: Al Wiggins	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 19,000 per the 2010 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. Budget worksheets are given to the Directors at this meeting, to be completed and returned.

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 department's operating budget and to prioritize the schedule of capital requests. This process lasts two to three months.

Before adoption, work sessions are conducted with the Mayor and Council to review the budget documents and to make changes or additions as needed. Each department Director makes a presentation to the Mayor and Council at the work sessions.

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
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%
10/11	$ 7,126,718	$ 89,898	1%	10/11	$ 1,303,626	$ 25,133	2%	10/11	$ 1,157,906	$ (31,183)	-3%
11/12	$ 7,702,630	$ 575,912	7%	11/12	$ 1,468,944	$ 165,318	11%	11/12	$ 866,227	$ (291,679)	-34%
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
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%
10/11	$ 382,636	$ (39,579)	-10%	10/11	$ 12,852	$ (70,793)	-551%	10/11	$ 4,627,030	$ (237,033)	-5%
11/12	$ 372,190	$ (10,446)	-3%	11/12	$ 102,415	$ 89,563	87%	11/12	$ 4,767,454	$ 140,424	3%
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
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%
10/11	$ 747,553	$ 101,042	14%	10/11	$ 64,365	$ (145,580)	-226%	10/11	$ 10,523	$ (108,687)	-1033%
11/12	$ 760,225	$ 12,672	2%	11/12	$ -	$ (64,365)	#DIV/0!	11/12	$ 5,283	$ (5,240)	-99%

SCHEDULE OF REVENUES LAST 10 YEARS (CONTINUED)

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
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%
10/11	$ 3,551,834	$ 558,313	16%	10/11	1,093,097	$ 209,580	19%	10/11	$ 306,390	$ 292,838	96%
11/12	$ 3,258,943	$ (292,891)	-9%	11/12	1,014,762	$ (78,335)	-8%	11/12	$ 32,137	$ (274,253)	-853%

OTHER FINANCING SOURCES				REFUSE COLLECTION			
YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE
02/03	$ -	#VALUE!	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%
10/11	$ -	$ -	0%	10/11	$ 2,522,748	$ 15,180	1%
11/12	$ -	$ -	0%	11/12	$ 2,406,240	$ (44,037)	-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

	2011-2012 ACTUAL	2012-2013 BUDGET	% CHANGE	2013-2014 BUDGET	INCREASE (DECREASE)	% CHANGE
LIFE AND HEALTH INSURANCE	$ 3,200,166	$ 3,213,637	0.42%	$ 3,686,709	$ 473,072.00	12.83%
					$ -	
WORKER'S COMPENSATION	$ 75,493	$ 51,141	-32.26%	$ 51,141	$ -	0.00%
PROPERTY AND LIABILITY	$ 159,378	$ 169,397	6.29%	$ 169,397	$ -	0.00%
					$ -	
VEHICLE INSURANCE	$ 253,108	$ 322,667	27.48%	$ 322,667	$ -	0.00%
					$ -	
PUBLIC OFFICIALS INSURANCE	$ 52,936	$ 52,950	0.03%	$ 52,950	$ -	0.00%
					$ -	
LAW ENFORCEMENT	$ 77,799	$ 70,839	-8.95%	$ 70,839	$ -	0.00%
TOTALS	$ 3,818,880	$ 3,880,631	1.62%	$ 4,353,703	$ 473,072.00	10.87%

SCHEDULE OF INSURANCE COSTS LAST THREE YEARS

Life and Health Insurance				
	Actual	Budget	Budget	Increase
Department	2011-2012	2012-2013	2013-2014	(Decrease)
Legislative Office	$ 35,526	$ 44,000	$ 54,950	$ 10,950
Chief Executive Office	$ 24,124	$ 25,300	$ 30,630	$ 5,330
Finance Office	$ 141,274	$ 133,650	$ 174,900	$ 41,250
Support Services	$ 53,183	$ 71,170	$ 57,800	$ (13,370)
Police Services	$ 1,066,912	$ 1,089,793	$ 1,082,694	$ (7,099)
E911	$ 109,188	$ 143,800	$ 137,000	$ (6,800)
Recreation and Leisure	$ 84,699	$ 105,600	$ 105,600	$ -
Streets	$ 397,389	$ 466,430	$ 515,500	$ 49,070
Planning Building Zoning	$ 127,422	$ 125,400	$ 136,700	$ 11,300
Animal Control	$ 16,771	$ 22,275	$ 22,275	$ -
Fire EMS	$ 289,135	$ 236,478	$ 359,000	$ 122,522
Fire Fighters	$ 682,920	$ 562,606	$ 793,400	$ 230,794
EMA	$ 21,981	$ 16,137	$ 32,750	$ 16,613
Sanitation Operations	$ 68,248	$ 64,638	$ 77,150	$ 12,512
Fleet Services	$ 81,394	$ 106,360	$ 106,360	$ -
Total	**$ 3,200,166**	**$ 3,213,637**	**$ 3,686,709**	**$ 473,072**

Property and Liability Insurance				
	Actual	Budget	Budget	Increase
Department	2011-2012	2012-2013	2013-2014	(Decrease)
Legislative Office		$ -		$ -
Chief Executive		$ -		$ -
Finance Office	$ 25,636	$ 25,632	$ 25,632	$ -
Support Services				$ -
Police Services	$ 28,805	$ 31,424	$ 31,424	$ -
E911				$ -
Recreation and Leisure	$ 7,444	$ 5,000	$ 5,000	$ -
Streets	$ 18,932	$ 19,428	$ 19,428	$ -
Planning Building Zoning	$ 9,096	$ 9,100	$ 9,100	$ -
Animal Control				$ -
Fire EMS				$ -
Fire Fighters	$ 23,155	$ 23,169	$ 23,169	$ -
EMA				$ -
Sanitation Operations	$ 25,636	$ 30,832	$ 30,832	$ -
Fleet Services	$ 20,674	$ 24,812	$ 24,812	$ -
Total	**$ 159,378**	**$ 169,397**	**$ 169,397**	**$ -**

Worker's Compensation				
	Actual	Budget	Budget	Increase
Department	2011-2012	2012-2013	2013-2014	(Decrease)
Legislative Office		$ -		$ -
Chief Executive Office		$ -		$ -
Finance Office	$ 2,728	$ 1,849	$ 1,849	$ -
Support Services		$ -		$ -
Police Services	$ 31,522	$ 15,000	$ 15,000	$ -
E911		$ -		$ -
Recreation and Leisure	$ 2,601	$ 2,300	$ 2,300	$ -
Streets	$ 13,656	$ 13,649	$ 13,649	$ -
Planning Building Zoning	$ 325	$ 414	$ 414	$ -
Animal Control		$ -		$ -
Fire EMS	$ 4,227	$ 2,959	$ 2,959	$ -
Fire Fighters	$ 17,557	$ 12,207	$ 12,207	$ -
EMA		$ -		$ -
Sanitation Operations	$ 1,902	$ 1,743	$ 1,743	$ -
Fleet Service	$ 975	$ 1,020	$ 1,020	$ -
Total	**$ 75,493**	**$ 51,141**	**$ 51,141**	**$ -**

Vehicle Insurance				
	Actual	Budget	Budget	Increase
Department	2011-2012	2012-2013	2013-2014	(Decrease)
Legislative Office		$ -		$ -
Chief Executive Office	$ 3,076	$ 2,991	$ 2,991	$ -
Finance Office				$ -
Support Services				$ -
Police Services	$ 142,437	$ 146,465	$ 146,465	$ -
E911				$ -
Recreation and Leisure	$ 6,151	$ 5,698	$ 5,698	$ -
Streets	$ 6,766	$ 70,831	$ 70,831	$ -
Planning Building Zoning	$ 15,377	$ 16,100	$ 16,100	$ -
Animal Control	$ 1,538	$ 1,456	$ 1,456	$ -
Fire EMS	$ 18,453	$ 19,326	$ 19,326	$ -
Fire Fighters	$ 33,830	$ 35,651	$ 35,651	$ -
EMA				$ -
Sanitation Operations	$ 9,227	$ 11,265	$ 11,265	$ -
Fleet Service	$ 16,253	$ 12,884	$ 12,884	$ -
Total	**$ 253,108**	**$ 322,667**	**$ 322,667**	**$ -**

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
314 AQUATICS COORDINATOR	N	15	35,074.00	46,476.00	58,925.00
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
226 CREW LEADER	N				
323 DEP DIRECTOR OF PUBLIC WORKS	E	27	54,208.00	67,464.00	91,068.00
421 DEP DIRECTOR OF P, B&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
100 EXECUTIVE DIRECTOR	E				
246 FACILITY MAINTENANCE COORDINATOR		27	54,208.00	67,464.00	91,068.00
111 FINANCIAL SERVICES TECH	N	9	27,156.00	35,982.00	45,622.00
561 FINANCIAL SERVICES TECH, PRINCIPAL	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 OPERATOR	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
580 FIRE BATTALION CHIEF		26	51,568.00	65,715.00	86,635.00
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
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

CITY OF FOREST PARK, GEORGIA

MISCELLANEOUS STATISTICS

June 30, 2012

Date of Incorporation	August 14, 1908
Form of Government	Council/Manager
Area	9.3 Square Miles
Miles of Street	80
Population (2010 Census)	18,468
Fire Protection:	
Number of Stations	2
Number personnel - total	72
Police Protection:	
Number of Stations	1
Number of Police Personnel	89
Schools in Forest Park:	
Ash Street Center-Special Education	Babb Middle School
Edmonds Elementary School	Forest Park Middle School
Fountain Elementary School	Unidos (Hendrix) Elementary School
Huie Elementary School	Forest Park High School
School Enrollment	5,691
Recreation and Culture:	
Number of Parks	6 (with 67 ½ acres)
Number of Libraries	1
Employees:	
Classified Service	268
Exempt	33
Unemployment Rate (Clayton County)	11.1%
Per Capita Income (2010 Census)	$13,778

PROJECTED REVENUES VS. REQUESTED BUDGETS
FY 2013-2014

GENERAL FUND

PROJECTED REVENUES	PAGE #			TOTALS
REVENUES FY 2013-2014 GENERAL FUND	24			$ 21,820,638
TRANSFER FROM SANITATION FUND	29			$ 575,000
TOTAL ANTICIPATED REVENUE				**$ 22,395,638**

GENERAL FUND DEPARTMENTS	PAGE #	DEPARTMENT REQUESTS	FLEET ALLOCATION	TOTAL EXPENDITURES
LEGISLATIVE OFFICE	32	$ 430,039		$ 430,039
CITY MANAGER OFFICE	36	$ 355,701		$ 355,701
FINANCE OFFICE	41	$ 1,566,309		$ 1,566,309
JUDGES AND SOLICITORS	43	$ 132,927		$ 132,927
SUPPORT SERVICES	45	$ 369,896		$ 369,896
POLICE SERVICES	50	$ 8,425,309		$ 8,425,309
E911 COMMUNICATIONS	52	$ 554,166		$ 554,166
RECREATION AND LEISURE	57	$ 1,185,500		$ 1,185,500
PLANNING, BUILDING, ZONING	63	$ 861,278		$ 861,278
ANIMAL CONTROL	66	$ 111,544		$ 111,544
EMS SERVICES	69	$ 1,684,431		$ 1,684,431
FIRE SERVICES	72	$ 3,564,775		$ 3,564,775
EMERGENCY MGT.	76	$ 167,894		$ 167,894
FLEET SERVICES (included in Department Totals)	80	$ 1,350,663	$ (1,350,663)	$ -
PUBLIC WORKS MAINTENANCE	82	$ 2,877,469		$ 2,877,469
PUBLIC WORKS PARKS MAINTENANCE	85	$ 108,400		$ 108,400
TOTAL GENERAL FUND BUDGET REQUESTS		**$ 23,746,301**	**$ (1,350,663)**	**$ 22,395,638**

GENERAL FUND REVENUES OVER EXPENDITURES				**0**

SANITATION FUND

PROJECTED OPERATING REVENUES	PAGE #			
REFUSE COLLECTION		$ 2,233,789		$ 2,233,789
FEES AND OTHER REVENUE		$ 691,600		$ 691,600
TOTAL OPERATING REVENUES	25	**$ 2,925,389**		**$ 2,925,389**

PROJECTED OPERATING EXPENSES	PAGE #			
SOLID WASTE COLLECTION FEES		$ 1,437,043		$ 1,437,043
OTHER OPERATING EXPENSES		$ 913,240	$ -	$ 913,240
TOTAL OPERATING EXPENSES	89	**$ 2,350,283**	$ -	**$ 2,350,283**

OPERATING INCOME				**$ 575,106**

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

100-GENERAL FUND

EVENUES		CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
TAXES					
100-00-0000-31-1100	REAL PROP TAX CURRENT	3,950,000	4,147,500	197,500	5.00
100-00-0000-31-1101	PROPERTY TAX- UTILITY	850,000	850,000	0	0.00
100-00-0000-31-1190	LIQUOR TAXES	75,000	75,000	0	0.00
100-00-0000-31-1191	BEER TAXES	275,000	275,000	0	0.00
100-00-0000-31-1192	WINE TAXES	15,000	15,000	0	0.00
100-00-0000-31-1200	REAL PROPERTY-PRIOR	150,000	185,000	35,000	23.33
100-00-0000-31-1300	PROPERTY - PERSONAL CURRENT	2,075,000	2,178,750	103,750	5.00
100-00-0000-31-1310	PROPERTY TAX - MOTOR VEHICLE	475,000	550,000	75,000	15.79
100-00-0000-31-1320	PROP TAX-PERSONAL MH	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 - RAILROAD EQP	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	10,000	10,000	0	0.00
100-00-0000-31-1710	FRANCHISE GA POWER	1,175,000	1,175,000	0	0.00
100-00-0000-31-1730	FRANCHISE - ATL GAS	95,000	95,000	0	0.00
100-00-0000-31-1750	FRANCHISE - COMCAST	100,000	110,000	10,000	10.00
100-00-0000-31-1760	FRANCHISE FEES AT&T	100,000	100,000	0	0.00
100-00-0000-31-1761	FRANCHISE TAXES - BIRCH COMM.	0	0	0	0.00
100-00-0000-31-1762	FRANCHISE TAXES - MCI/VERIZON	0	0	0	0.00
100-00-0000-31-1763	FRANCHISE TAXES - WINDSTREAM	0	0	0	0.00
100-00-0000-31-1780	FRANCHISE - OTHER	0	0	0	0.00
100-00-0000-31-3100	LOCAL OPTION SALES TAX	5,000,000	5,320,000	320,000	6.40
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	850,000	850,000	0	0.00
100-00-0000-31-6101	BUS LIC & OCC TAX PENALTY	3,000	10,000	7,000	233.33
100-00-0000-31-6200	INSURANCE PREMIUM TAXES	950,000	950,000	0	0.00
100-00-0000-31-9000	PENALTIES AND INTEREST ON DEL	50,000	75,000	25,000	50.00
100-00-0000-31-9001	PUBLIC WORKS LIENS	30,000	50,500	20,500	68.33
TOTAL TAXES		16,238,000	17,031,750	793,750	4.89
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	25,000	25,000	0	0.00
100-00-0000-32-2210	ZONING AND LAND USE FEES	5,000	5,000	0	0.00
100-00-0000-32-3000	REG FEES - ADULT ENTERT	0	0	0	0.00
100-00-0000-32-3001	REG FEES - INVEST	0	18,000	18,000	0.00
100-00-0000-32-3100	BUILDING STRUCTURES & EQUIPME	50,000	75,000	25,000	50.00
100-00-0000-32-4400	PENALTIES & INTEREST ON BUSIN	10,000	10,000	0	0.00
TOTAL LICENSES & PERMITS		200,000	243,000	43,000	21.50
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	0	0	0	0.00

100-GENERAL FUND

REVENUES		CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
TOTAL INTERGOVERNMENTAL REV.		0	0	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	1,000	1,000	0	0.00
100-00-0000-34-2110	PUBLIC SAFETY -ID CARDS / OTH	2,500	2,500	0	0.00
100-00-0000-34-2120	PUBLIC SAFETY - ACC REPORTS	7,000	7,000	0	0.00
100-00-0000-34-2130	PUBLIC SAFETY-FALSE ALARMS	35,000	35,000	0	0.00
100-00-0000-34-2500	PUBLIC SAFETY -E911	0	0	0	0.00
100-00-0000-34-2600	PUBLIC SAFETY-AMBULANCE FEES	600,000	600,000	0	0.00
100-00-0000-34-2900	PUBLIC SAFETY-OTHER AMBULANCE	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	5,000	5,000	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
100-00-0000-34-3001	LMIG PROGRAM 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	16,180	16,180	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	1,000	1,000	0	0.00
100-00-0000-34-7206	R/L - MINIATURE GOLF	0	0	0	0.00
100-00-0000-34-7300	R/L - SPECIAL EVENTS	13,000	13,000	0	0.00
100-00-0000-34-7500	R/L - SWIM CLASSES	9,000	9,000	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	7,500	7,500	0	0.00
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	14,000	14,000	0	0.00
00-00-0000-34-7506	R/L - SENIOR PROGRAMS	6,420	6,420	0	0.00
100-00-0000-34-7507	R/L - GIRL'S FAST PITCH	6,250	6,250	0	0.00
100-00-0000-34-7508	R/L - YOUTH BASEBALL	0	0	0	0.00
100-00-0000-34-7900	R/L - CONCESSIONS	14,000	14,000	0	0.00
TOTAL CHARGES FOR SERVICES		862,650	862,650	0	0.00
FINES & FORFEITURES					
100-00-0000-35-1170	FINES - COURT	2,750,000	2,750,000	0	0.00
100-00-0000-35-1171	FINES - PROBATION COLLECTED	800,000	800,000	0	0.00
100-00-0000-35-1172	FINES - ENVIROMENTAL COURT	60,000	60,000	0	0.00
100-00-0000-35-1173	FINES - PROBATION/ENVIRONMENT	0	0	0	0.00
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-GENERAL FUND

REVENUES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
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
TOTAL FINES & FORFEITURES	3,610,000	3,610,000	0	0.00
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	500	0	(500)	100.00-
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
100-00-0000-37-1005 CLAYTON CAN SOAR TO THE TOP	0	0	0	0.00
TOTAL CONTRIB & DONATIONS-PRIV	1,300	800	(500)	38.46-
MISCELLANEOUS REVENUE				
100-00-0000-38-2000 TELEPHONE COMMISSION REC-LEIS	0	0	0	0.00
100-00-0000-38-9001 MISCELLANEOUS REVENUE - OTHER	25,000	24,438	(562)	2.25-
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
100-00-0000-38-9004 MAIN STREET BRICK PROGRAM	2,500	2,500	0	0.00
TOTAL MISCELLANEOUS REVENUE	28,000	27,438	(562)	2.01-
TOTAL REVENUES	20,984,950	21,820,638	835,688	3.98

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

540-SANITATION FUND

REVENUES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
CHARGES FOR SERVICES				
540-00-0000-34-4110 REFUSE COLLECTION CHARGES	2,233,789	2,233,789	0	0.00
540-00-0000-34-4130 OTHER REVENUE/SALE OF SCRAP I	25,000	25,000	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	650,000	550,000	(100,000)	15.38-
540-00-0000-34-4193 PERMIT FEES	600	600	0	0.00
540-00-0000-34-4194 HOST FEE	96,000	96,000	0	0.00
540-00-0000-34-4195 RECYCLING	0	0	0	0.00
TOTAL CHARGES FOR SERVICES	3,025,389	2,925,389	(100,000)	3.31-
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	3,025,389	2,925,389	(100,000)	3.31-

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 2013-2014 is 14.743 mills, which is the same rate as the prior year. Estimated revenue of $7,361,250 to be collected in real and personal property tax represents an increase of $336,250 from the prior year. The estimated increase in revenue is due primarily to a projected 2.5% increase in the property tax base. 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. Effective March 1, 2013, any motor vehicle title for which there is a transfer of ownership is exempt from sales and use taxes and will not be subject to the annual ad valorem tax. Any such vehicle will be subject to a Title Ad Valorem Tax based on the fair market value of the vehicle. The title ad valorem tax is to be paid to the tag agent in the county where the purchaser registers, at the time of titling and registration. Clayton County collects the revenue and distributes it to the respective cities. Estimated revenue for FY 2013-2014 is $550,000 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 2013-2014 are $365,000.

FRANCHISE TAXES

Estimated revenues for FY 2012-2013 are $1,480,000 which is a slight increase from 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 2013-2014 are $950,000, which represents the same amount as for FY 2012-2013. The actual amount received for current year is $920,078. This was less than budgeted, due to the state of the economy. The budget amount for FY 2013-2014 is based on the actual for FY 2012-2013. There had been a steady increase in this revenue prior to the recession, as the Georgia Department of Revenue has continued to improve their method of collection. The State of Georgia collects a tax based on insurance premiums sold and collected.

LOCAL OPTION SALES TAX

Estimated revenue for FY 2012-2013 is $5,320,000, which represents an increase of $320,000 over the amount estimated for FY 2012-13. 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. 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. One of the criteria for allocating this tax is population. Forest Park is the largest city in Clayton County with a population of 18,468, according to the 2010 census.

Clayton County receives 75.35 % of the tax collected in the county and the six cities receive the remaining 24.65%. Forest Park currently receives 9.8% of the total. Clayton County and the cities in the County renegotiated the distribution of the sales tax in April 2013. For fiscal year 2013-2014, Clayton County will receive 68.59% of the tax collected in the county and the six cities will receive the remaining 31.41%. Forest Park will receive 10.58% of the total collections.

BUSINESS OCCUPATION TAX

The estimated revenue for FY 2013-2014 is $990,000, which represents the same amount as the FY 2012-2013 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 license. The maximum amount of a license is $20,000. We have based our ordinance on what the county charges to businesses. Currently, we have about 1,000 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 2013-2014 are $75,000. The amount represents an increase of $25,000 from the FY 2012-13 estimate, due to expected improvement in 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 2013-2014 is $600,000, which is the same amount as for the current year. The City provides emergency medical transport service to Forest Park citizens. A fee is charged for transport to the hospital. The rate for Basic Life Support is $375 and the rate for Advanced Life Support is $500. 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 53%, which is higher than the national collection rate of approximately 46%.

PROBATION FUNDS COLLECTED

Estimated revenue for FY 2013-2014 is $800,000, which is unchanged from the current year. 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 2013-2014 are $2,750,000, which is unchanged from the current year estimate. A portion of the amounts collected are forwarded to other agencies.

RECREATION AND LEISURE FEES

The estimated revenue from Recreation and Leisure activities for 2013-2014 is estimated to be $210,150 which is the same as for the current 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 2013-2014 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 2013-2014 is $ 575,000. The transfer would be from operations. 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 2013-2014 is estimated to be $299,300. 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

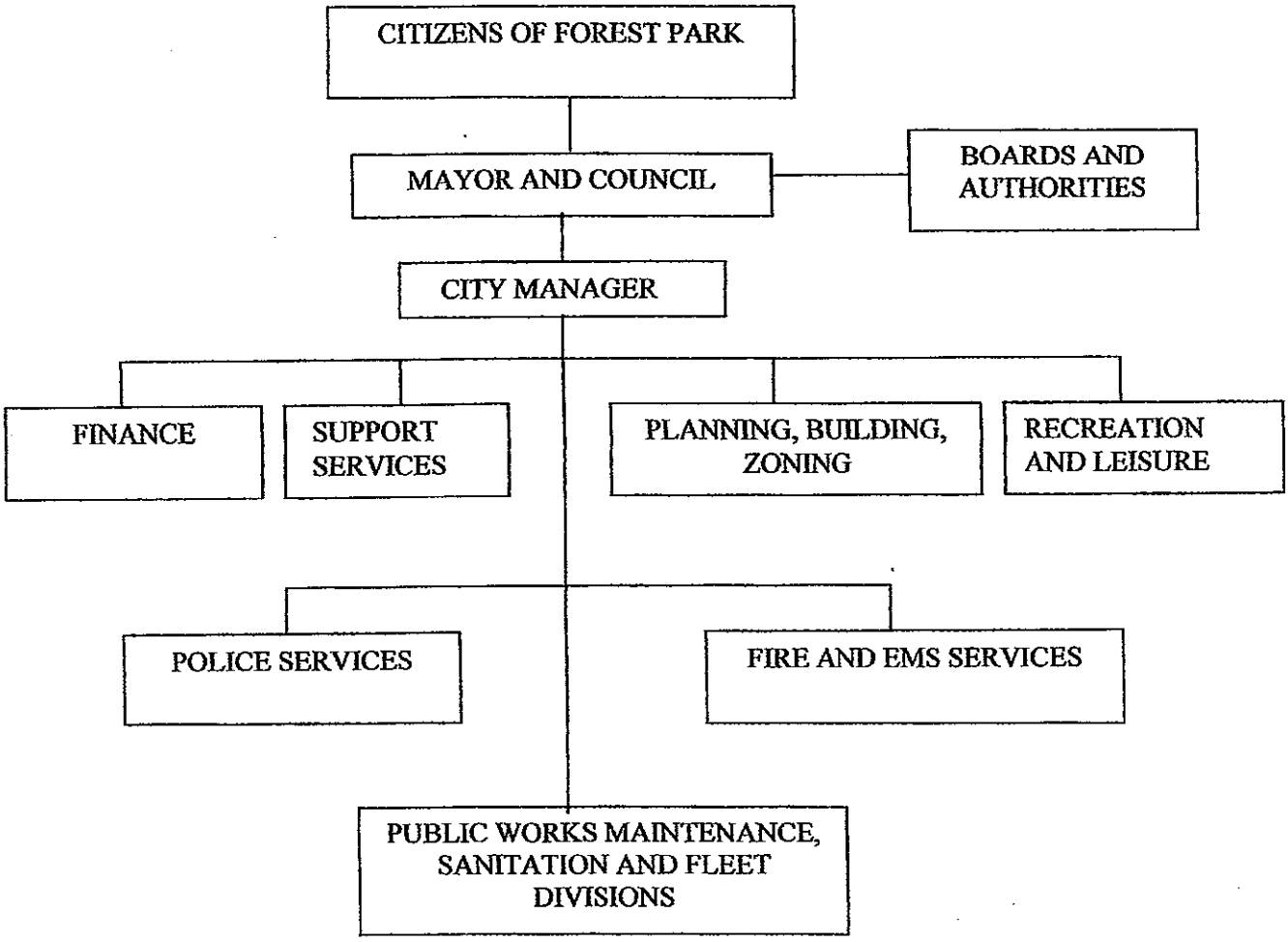
Estimated revenues for FY 2013-2014 are $3,025,389, which is the same as for the current year. This revenue includes both residential and commercial collections. This is billed separately from the regular pick up fees. The City contracts refuse collection services for both residential and commercial customers. The cost for residential service is $206 per year for 2012, 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 is not reported through the General Fund.

MAYOR AND CITY COUNCIL

ORGANIZATION CHART



100-GENERAL FUND

DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
LEGISLATIVE OFFICE					
PERSONAL SERV. & EE BENE					
100-20-1110-51-1101	MAYOR AND COUNCIL SALARY	95,040	95,040	0	0.00
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	50,400	54,950	4,550	9.03
100-20-1110-51-2201	FICA	8,273	8,273	0	0.00
100-20-1110-51-2301	MEDICARE	1,935	1,935	0	0.00
100-20-1110-51-2401	RETIREMENT CONTRIBUTIONS	4,500	4,500	0	0.00
100-20-1110-51-2903	EMPLOYEE DEATH BENEFIT	15,000	0	(15,000)	100.00-
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		213,854	203,404	(10,450)	4.89-
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	4,000	8,000	4,000	100.00
100-20-1110-52-1107	SCHOOL CROSSING GUARDS	0	0	0	0.00
100-20-1110-52-1108	KEEP FOREST PARK BEAUTIFUL	97,185	97,185	0	0.00
100-20-1110-52-3104	PUBLIC OFFICIALS INSURANCE	52,950	52,950	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	4,000	4,000	0	0.00
100-20-1110-52-3705	WARD 3 MTGS/CONV M MCCORD	4,000	4,000	0	0.00
100-20-1110-52-3706	WARD 4 MTGS/CONV L AKINS	4,000	4,000	0	0.00
100-20-1110-52-3707	WARD 5 MTGS/CONV L LORD	4,000	4,000	0	0.00
100-20-1110-52-3905	MAYOR'S PROJECTS	0	0	0	0.00
100-20-1110-52-3907	WARD 1 PROJECTS- S ADAMS	0	0	0	0.00
100-20-1110-52-3908	WARD 2 PROJECTS- VACANT	0	0	0	0.00
100-20-1110-52-3910	WARD 3 PROJECTS-M MCCORD	0	0	0	0.00
100-20-1110-52-3911	WARD 4 PROJECTS - L AKINS	0	0	0	0.00
00-20-1110-52-3912	WARD 5 PROJECTS- L LORD	0	0	0	0.00
100-20-1110-52-3913	PUBLIC RELATIONS	25,000	20,000	(5,000)	20.00-
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
100-20-1110-52-3917	CLAYTON CAN SOAR TO THE TOP	0	0	0	0.00
100-20-1120-52-1101	RETIREMENT BOARD	0	0	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	1,000	1,000	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
		0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.		225,635	224,635	(1,000)	0.44-

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
CAPITAL OUTLAYS				
100-20-1110-54-2502 CAPITAL OUTLAY	2,000	2,000	0	0.00
TOTAL CAPITAL OUTLAYS	2,000	2,000	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	441,489	430,039	(11,450)	2.59-

Legislative Office
Line Item Explanation Schedules
FY 2013-14

		Budget Variance
100-20-1110-51-2101	**Life and Health Insurance**	**4,550**

The line item change represents an expected nine percent increase in health insurance premiums for fiscal year 2013.

100-20-1110-51-2903	**Employee Death Benefit**	**(15,000)**

The line item decrease is to remove a benefit budget amount for fiscal year 2013 - 2014.

100-20-1110-52-1106	**Election Expense**	**4,000**

The line item increase allows an amount to be retained for regular election expense expected during fiscal year 2013-2014.

100-20-1110-52-3913	**Public Relations**	**(5,000)**

The line item decrease is based on actual amounts for fiscal years 2011 and 2012.

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.

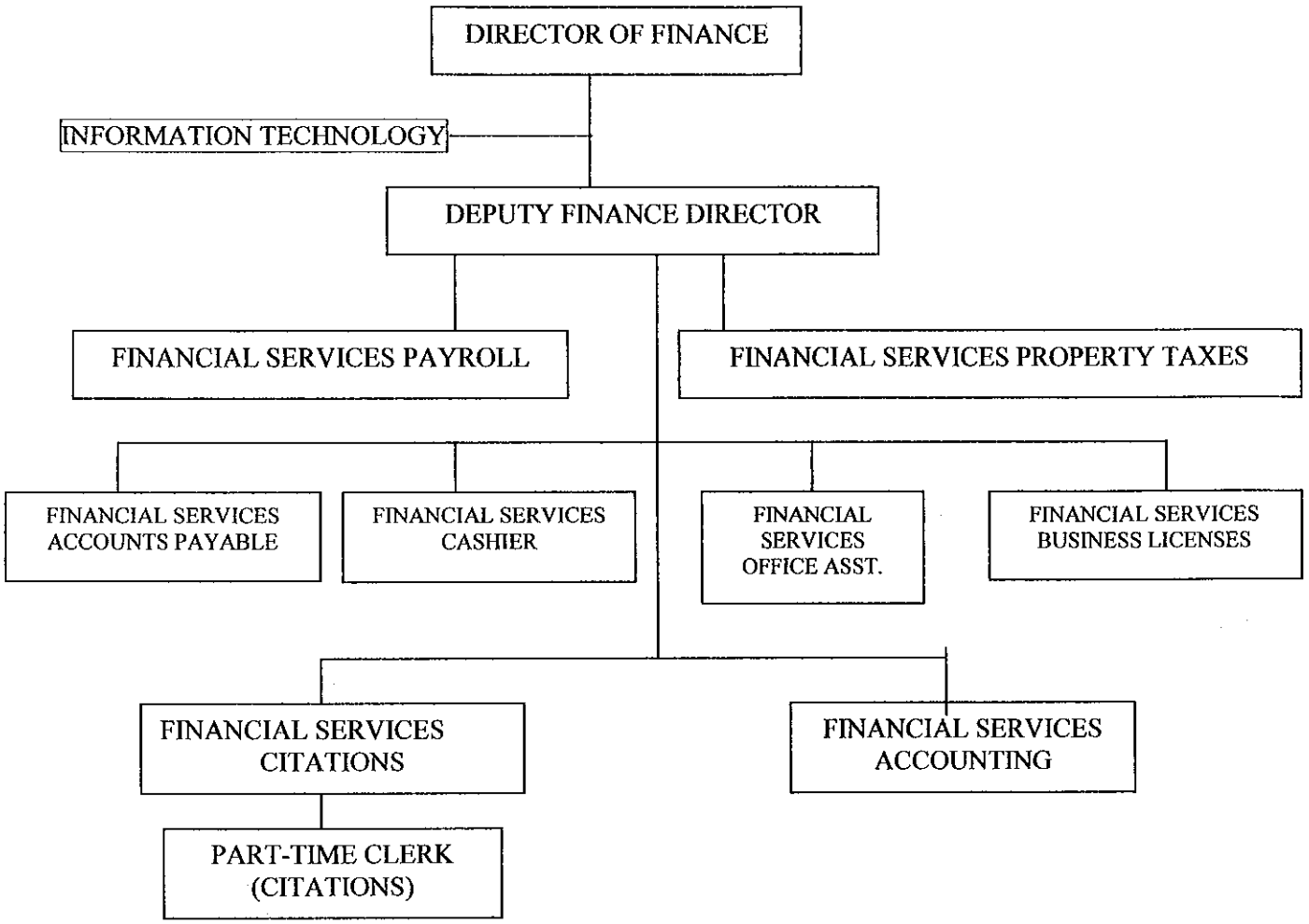
DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
CHIEF EXECUTIVE OFFICE				
PERSONAL SERV. & EE BENE				
100-21-1320-51-1101 SALARIES	262,500	262,500	0	0.00
100-21-1320-51-1301 OVERTIME	0	0	0	0.00
100-21-1320-51-2101 LIFE AND HEALTH INSURANCE	28,100	30,630	2,530	9.00
100-21-1320-51-2201 FICA	12,360	12,360	0	0.00
100-21-1320-51-2301 MEDICARE	3,735	3,735	0	0.00
100-21-1320-51-2401 RETIREMENT CONTRIBUTIONS	13,520	13,520	0	0.00
100-21-1320-51-2901 SICK LEAVE SELL BACK	1,000	1,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	321,215	323,745	2,530	0.79
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	0	0	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	3,000	3,000	0	0.00
100-21-1320-52-3401 PRINTING	500	500	0	0.00
100-21-1320-52-3501 CAR ALLOWANCE	0	0	0	0.00
100-21-1320-52-3601 DUES AND SUBSCRIPTIONS	2,000	2,000	0	0.00
100-21-1320-52-3701 SCHOOL, SEMINARS, TRAVEL	5,500	5,500	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	17,941	17,941	0	0.00
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
100-21-1320-53-1133 CITY MANAGER EXPENSE ALLOWANC	4,500	4,500	0	0.00
100-21-1320-53-1270 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
00-21-1320-53-1715 FLEET OVERHEAD CHARGE	494	494	0	0.00
TOTAL SUPPLIES	14,015	14,015	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	353,171	355,701	2,530	0.72

City Manager Office
Line Item Explanation Schedules
FY 2013-14

		Budget Variance
100-21-1320-51-2101	**Life and Health Insurance**	**2,530**

The line item change is based on an expected nine percent increase in health insurance premiums for fiscal year 2013.

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
AS OF: APRIL 30TH, 2013

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
FINANCE OFFICE				
PERSONAL SERV. & EE BENE				
100-22-1510-51-1101 SALARIES	502,490	502,490	0	0.00
100-22-1510-51-1301 OVERTIME	2,500	2,500	0	0.00
100-22-1510-51-2101 LIFE AND HEALTH INSURANCE	153,740	174,900	21,160	13.76
100-22-1510-51-2201 FICA	30,844	30,844	0	0.00
100-22-1510-51-2301 MEDICARE	7,214	7,214	0	0.00
100-22-1510-51-2401 RETIREMENT CONTRIBUTIONS	14,800	14,800	0	0.00
100-22-1510-51-2402 RETIREMENT ADMINISTRATION FEE	150,000	150,000	0	0.00
100-22-1510-51-2403 RETIREE MEDICAL PLAN (OPEB)	34,417	40,180	5,763	16.74
100-22-1510-51-2601 UNEMPLOYMENT TAX	6,500	6,500	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	1,000	1,000	0	0.00
100-22-1510-51-2904 EMPLOYEE RECOGNITION	400	400	0	0.00
TOTAL PERSONAL SERV. & EE BENE	905,754	932,677	26,923	2.97
PURCHASED/CONTRACT SERV.				
100-22-1510-52-1001 ANNUAL AUDIT	55,000	40,000	(15,000)	27.27-
100-22-1510-52-1002 CONSULTING SERVICES	5,000	5,000	0	0.00
100-22-1510-52-1003 SOFTWARE DEVELOPMENT	1,000	1,000	0	0.00
100-22-1510-52-1004 CITY ATTORNEY FEES	400,000	275,000	(125,000)	31.25-
100-22-1510-52-1006 PERSONNEL ATTORNEY FEES	10,000	10,000	0	0.00
100-22-1510-52-1101 BANK SERVICE CHARGES	40,000	40,000	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	2,500	2,500	0	0.00
100-22-1510-52-2202 COMPUTER EQUIPMENT MAINTENANC	30,000	30,000	0	0.00
100-22-1510-52-2204 HVAC MAINTENANCE ALL DEPARTME	35,000	36,000	1,000	2.86
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	25,632	25,632	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
AS OF: APRIL 30TH, 2013

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
100-22-1510-52-3401 PRINTING	6,000	8,000	2,000	33.33
100-22-1510-52-3501 CAR ALLOWANCE	0	0	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	7,000	6,500	(500)	7.14-
100-22-1510-52-3850 FIXED ASSET INVENTORY	0	0	0	0.00
100-22-1510-52-3902 TAX COLLECTION EXPENSE	3,000	3,000	0	0.00
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.	689,132	551,632	(137,500)	19.95-
SUPPLIES				
100-22-1510-53-1102 OFFICE SUPPLIES	12,000	12,000	0	0.00
100-22-1510-53-1103 COPIER EXPENSE	12,000	12,000	0	0.00
100-22-1510-53-1104 FACILITY SUPPLIES	2,000	2,000	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	1,800	1,800	0	0.00
100-22-1510-53-1231 UTILITIES-ELECTRICITY	30,000	25,000	(5,000)	16.67-
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	70,000	(5,000)	6.67-
CAPITAL OUTLAYS				
100-22-1510-54-2502 CAPITAL OUTLAY	12,000	12,000	0	0.00
TOTAL CAPITAL OUTLAYS	12,000	12,000	0	0.00
INTERFUND/INTERDEPT CHRG				
100-22-1510-55-1101 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	1,681,886	1,566,309	(115,577)	6.87-

Finance
Line Item Explanation Schedules
FY 2013-14

		Budget Variance
100-22-1510-51-2101	**Life and Health Insurance**	**21,160**

The line item change reflects an expected nine percent increase in health insurance premiums for fiscal year 2013.

100-22-1510-51-2403	**Retiree Medical Plan (OPEB)**	**5,763**

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

100-22-1510-52-1001	**Annual Audit**	**(15,000)**

The line item change reflects an expected decrease in the fee as a result of the process of requesting proposals for audit services.

100-22-1510-52-1004	**City Attorney Fees**	**(125,000)**

The line item decrease reflects an expected decrease in fees related to Ft. Gillem for fiscal year 2013-2014.

100-22-1510-52-2204	**HVAC Maintenance**	**1,000**

The line item increase is based on review of actual costs for fiscal year 2012.

100-22-1510-52-3401	**Printing**	**2,000**

The line item increase is based on review of actual costs for fiscal year 2012.

100-22-1510-52-3701	**Schools, Seminars, Travel**	**(500)**

The line item decrease is based on review of actual costs for fiscal year 2012.

100-22-1510-53-1231	**Utilities – Electrical**	**(5,000)**

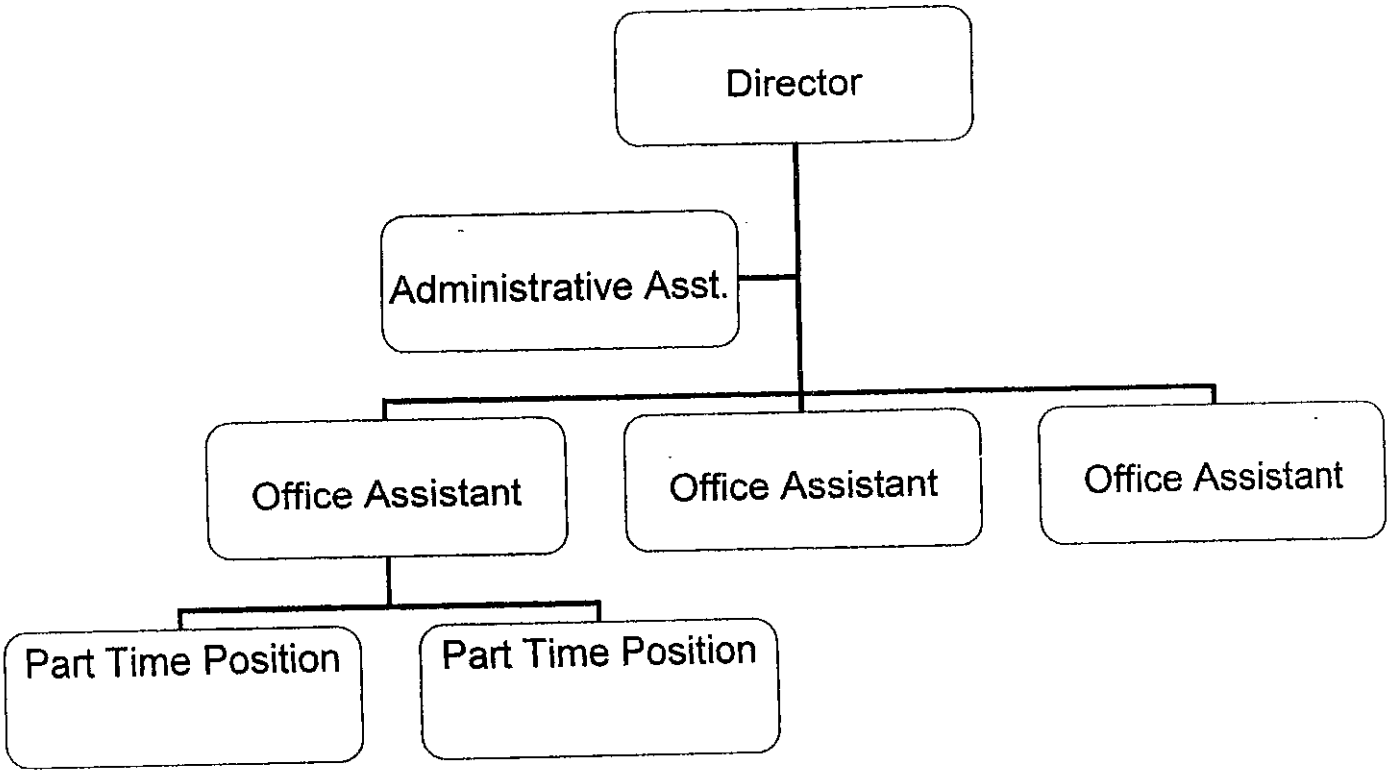
The line item decrease is based on review of actual costs for fiscal years 2011 and 2012.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

100-GENERAL FUND

DEPARTMENTAL 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	15,600	15,600	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	129,227	129,227	0	0.00
PURCHASED/CONTRACT SERV.				
100-23-2650-52-3601 BAILIFF WITNESS FEES	2,500	2,500	0	0.00
100-23-2650-52-3701 JUDGES SEMINARS /SUBSCRIPTION	1,200	1,200	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	3,700	3,700	0	0.00
TOTAL JUDGE AND SOLICITORS	132,927	132,927	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: APRIL 30TH, 2013

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
SUPPORT SERVICES				
PERSONAL SERV. & EE BENE				
100-25-1540-51-1101 SALARIES	199,363	188,000	(11,363)	5.70-
100-25-1540-51-1301 OVERTIME	2,000	2,000	0	0.00
100-25-1540-51-2101 LIFE AND HEALTH INSURANCE	71,170	79,480	8,310	11.68
100-25-1540-51-2201 FICA	12,050	12,050	0	0.00
100-25-1540-51-2301 MEDICARE	2,818	2,818	0	0.00
100-25-1540-51-2401 RETIREMENT CONTRIBUTIONS	8,348	8,348	0	0.00
100-25-1540-51-2901 SICK LEAVE SELL BACK	1,000	1,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	296,749	293,696	(3,053)	1.03-
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	0	0	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	20,000	20,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	44,850	44,850	0	0.00
SUPPLIES				
100-25-1540-53-1102 OFFICE SUPPLIES	4,000	3,500	(500)	12.50-
100-25-1540-53-1103 COPIER EXPENSE	5,000	5,000	0	0.00
100-25-1540-53-1104 FACILITY SUPPLIES	750	750	0	0.00
100-25-1540-53-1105 GENERAL DEPARTMENT EXPENSES	450	450	0	0.00
100-25-1540-53-1201 EMPLOYEE ASSISTANCE PROGRAM	5,650	5,000	(650)	11.50-
100-25-1540-53-1604 OFFICE IMPROVEMENTS	1,000	1,000	0	0.00
100-25-1580-53-1701 ARCHIVES - RECORDS MANAGEMENT	2,000	2,000	0	0.00
TOTAL SUPPLIES	18,850	17,700	(1,150)	6.10-
CAPITAL OUTLAYS				
100-25-1540-54-2502 CAPITAL OUTLAY	20,000	13,650	(6,350)	31.75-
TOTAL CAPITAL OUTLAYS	20,000	13,650	(6,350)	31.75-
TOTAL SUPPORT SERVICES	380,449	369,896	(10,553)	2.77-

Support Services Office
Line Item Explanation Schedules
FY 2013 – 2014

		Budget Variance
100-25-1540-51-1101	**Salaries**	**(11,363)**

The line item change is based on the actual amount for fiscal year 2012 -13

100-25-1540-51-2101	**Life and Health Insurance**	**8,310**

The line item change is due to an expected nine percent increase in health insurance premiums for fiscal year 2013 and an increase based on actual premiums for fiscal year 2012.

100-25-1540-53-1102	**Office Supplies**	**(500)**

This line item decrease is due to the overall budget decrease, requested by the City Manager.

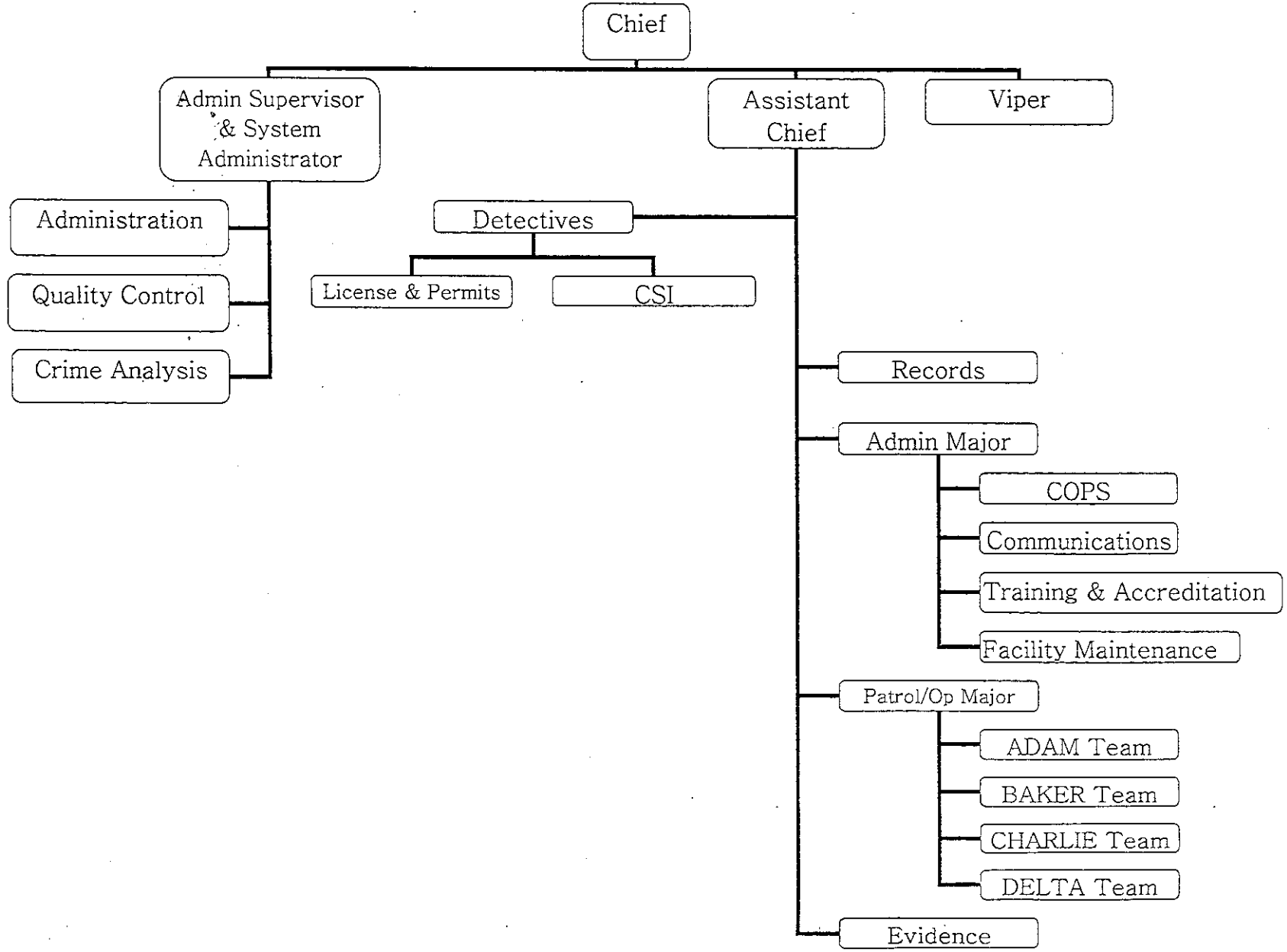
100-25-1540-53-1201	**Employee Assistance**	**(650)**

This line item decrease is due to the overall budget decrease, requested by the City Manager.

100-25-1540-54-2502	**Capital Outlay**	**(6,350)**

The line item decrease is due to the overall budget decrease, requested by the City Manager.

2013 Organization Chart
Department of Police Services



DEPARTMENT OF POLICE SERVICES
AUTHORIZED POSITIONS
JULY 1, 2013

One (1) Director
One (1) Colonel
Two (2) Majors
Six (6) Captains
Seven (7) Lieutenants
Sixteen (16) Sergeants
Twenty (20) Master Police Officers
Twenty-Three (23) Senior Police Officers
Nine (9) Detectives
Four (4) Crime Scene Investigators

TOTAL – Eighty Nine (89) Sworn Positions

One (1) Administrative Supervisor
Two (2) Staff Assistants
Four (4) Sr. Office Assistants
Three (3) Office Assistants
One (1) Records Supervisor
One (1) Facility Maintenance Coordinator

TOTAL - Twelve (12) Administrative Positions

Four (4) Sr. Communications Operators
Eight (8) Communications Operators
Two (2) Part-Time Communications Operators

TOTAL – Fourteen (14) Communications Positions

115 Total Positions
113 Full-Time
2 Part-Time

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
POLICE SERVICES					
PERSONAL SERV. & EE BENE					
100-31-3210-51-1101	SALARIES	4,223,315	3,999,105	(224,210)	5.31-
100-31-3210-51-1103	HOLIDAY PAY	154,000	154,000	0	0.00
100-31-3210-51-1104	EXTRA DUTY/WITNESS FEE	35,000	35,000	0	0.00
100-31-3210-51-1105	RESERVE SALARY	10,000	10,000	0	0.00
100-31-3210-51-1110	SALARIES TO COPS GRANT	0	0	0	0.00
100-31-3210-51-1301	OVERTIME	100,280	100,280	0	0.00
100-31-3210-51-2101	LIFE AND HEALTH INSURANCE	1,089,793	1,082,694	(7,099)	0.65-
100-31-3210-51-2201	FICA	282,163	269,946	(12,217)	4.33-
100-31-3210-51-2301	MEDICARE	68,329	65,380	(2,949)	4.32-
100-31-3210-51-2401	RETIREMENT CONTRIBUTIONS	103,000	92,044	(10,956)	10.64-
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		6,092,880	5,835,449	(257,431)	4.23-
PURCHASED/CONTRACT SERV.					
100-31-3210-52-1003	SOFTWARE DEVELOPMENT	12,000	12,000	0	0.00
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	14,500	14,500	0	0.00
100-31-3210-52-2201	OFFICE EQUIPMENT MAINTENANCE	12,000	12,000	0	0.00
100-31-3210-52-2202	COMPUTER EQUIPMENT MAINTENANC	95,000	95,000	0	0.00
100-31-3210-52-2203	AIR CARD EXPENSE / MAINTENANC	36,000	36,000	0	0.00
100-31-3210-52-2209	RADIO EQUIPMENT	10,000	10,000	0	0.00
100-31-3210-52-2211	RADAR EQUIPMENT	10,000	10,000	0	0.00
100-31-3210-52-2214	FACILITY IMPROVEMENTS	3,000	3,000	0	0.00
100-31-3210-52-3101	VEHICLE INSURANCE	146,465	146,465	0	0.00
100-31-3210-52-3102	PROPERTY & LIABILITY INSURANC	31,424	31,424	0	0.00
100-31-3210-52-3105	LAW ENFORCEMENT LIABILITY INS	70,839	70,839	0	0.00
100-31-3210-52-3201	POSTAGE	7,500	7,500	0	0.00
100-31-3210-52-3202	TELEPHONES	60,000	60,000	0	0.00
.00-31-3210-52-3203	RADIOS/PAGERS MAINTENANCE	75,000	75,000	0	0.00
100-31-3210-52-3204	WALKIE TALKIE RADIO MAINTENAN	15,000	15,000	0	0.00
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	112,000	112,000	0	0.00
100-31-3210-52-3611	STATE MANDATES	454,000	454,000	0	0.00
100-31-3210-52-3612	COUNTY MANDATES	273,000	273,000	0	0.00
100-31-3210-52-3613	PROFESSIONAL PROBATION SERVIC	0	0	0	0.00
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-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
100-31-3210-52-3901 PERCENTAGE OF FORFEITURES /DA	0	0	0	0.00
100-31-3210-52-3925 PRISONER EXPENSE	10,000	10,000	0	0.00
100-31-3210-52-3926 CADET PROGRAM	0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	1,576,528	1,576,528	0	0.00
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	65,000	65,000	0	0.00
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	40,000	40,000	0	0.00
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	25,000	25,000	0	0.00
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	134,264	134,264	0	0.00
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	91,300	42,000	(49,300)	54.00-
TOTAL SUPPLIES	1,046,632	997,332	(49,300)	4.71-
CAPITAL OUTLAYS				
100-31-3210-54-2401 COMPUTER HARDWARE /SOFTWARE	0	0	0	0.00
100-31-3210-54-2502 CAPITAL OUTLAY	26,000	16,000	(10,000)	38.46-
TOTAL CAPITAL OUTLAYS	26,000	16,000	(10,000)	38.46-
TOTAL POLICE SERVICES	8,742,040	8,425,309	(316,731)	3.62-

Police Services
Line Item Explanation Schedules
FY 2013-14

		Budget Variance
100-31-3210-51-1101	**Salaries**	**(224,210)**

The line item decrease is due to the decision to not fill vacant positions, in order to comply with the budget reduction requested by the City Manager.

100-31-3210-51-2101	**Life and Health Insurance**	**(7,099)**

This line item reduction is due to the net effect of the change in salaries as explained above, with an expected nine percent increase in health insurance premiums for fiscal year 2013.

100-31-3210-51-2201	**FICA**	**(12,217)**

This line item reduction is due to the change in salaries as explained above.

100-31-3210-51-2301	**Medicare**	**(2,949)**

This line item reduction is due to the change in salaries as explained above.

100-31-3210-51-2401	**Retirement Contribution**	**(10,956)**

This line item reduction is due to the change in salaries as explained above.

100-31-3260-53-1106	**Facility Maintenance and Repair**	**(49,300)**

The line item decrease is due to an appropriation added to the current budget for emergency roof repairs to the Police administration building.

100-31-3210-54-2502	**Capital Outlay**	**(10,000)**

The line item decrease covers the cost of equipment requests by the department.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
E911 COMMUNICATIONS				
PERSONAL SERV. & EE BENE				
100-32-3801-51-1101 SALARIES	360,500	330,705	(29,795)	8.26-
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	143,800	137,000	(6,800)	4.73-
100-32-3801-51-2201 FICA	23,836	21,988	(1,848)	7.75-
100-32-3801-51-2301 MEDICARE	5,575	5,143	(432)	7.75-
100-32-3801-51-2401 RETIREMENT CONTRIBUTIONS	13,600	12,110	(1,490)	10.96-
100-32-3801-51-2901 SICK LEAVE SELL BACK	500	500	0	0.00
TOTAL PERSONAL SERV. & EE BENE	580,340	539,975	(40,365)	6.96-
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	594,531	554,166	(40,365)	6.79-

E911 Communications
Line Item Explanation Schedules
FY 2013-14

		Budget Variance
100-32-3801-51-1101	**Salaries**	**(29,795)**

The line item decrease is due to the decision to not fill vacant positions, in order to comply with the budget reduction requested by the City Manager.

100-32-3801-51-2101	**Life and Health Insurance**	**(6,800)**

This line item reduction is due to the net effect of the change in salaries as explained above, with an expected nine percent increase in health insurance premiums for fiscal year 2013.

100-32-3801-51-2201	**FICA**	**(1,848)**

This line item reduction is due to the change in salaries as explained above.

100-32-3801-51-2301	**Medicare**	**(432)**

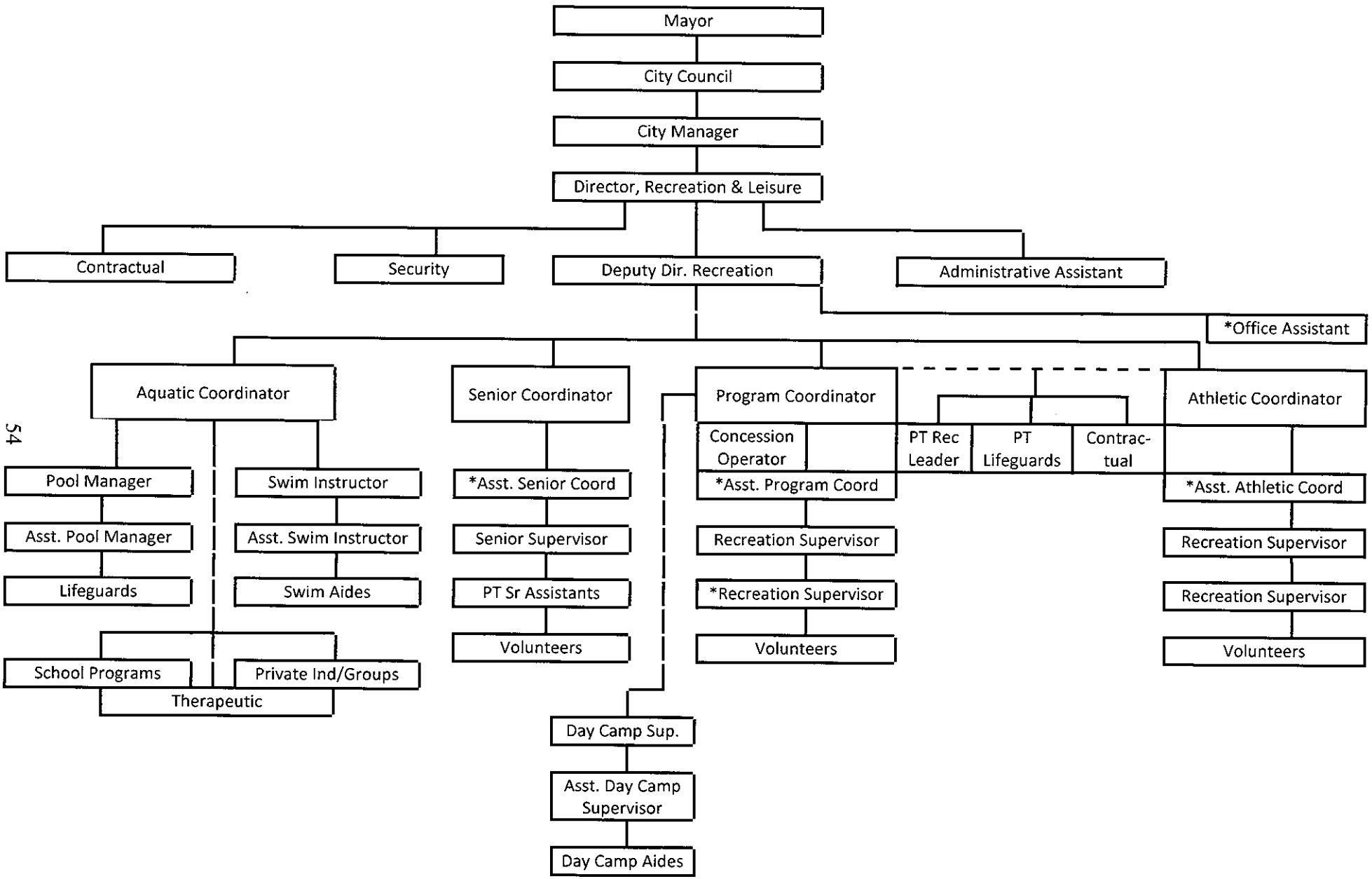
This line item reduction is due to the change in salaries as explained above.

100-32-3801-51-2401	**Retirement Contribution**	**(1,490)**

This line item reduction is due to the change in salaries as explained above.

RECREATION & LEISURE ORGANIZATION CHART

*DENOTES PROPOSED POSITIONS



(03/26/13)

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-five (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	626,408	626,408	0	0.00
100-41-6110-51-1301 OVERTIME	4,329	4,329	0	0.00
100-41-6110-51-2101 LIFE AND HEALTH INSURANCE	105,600	105,600	0	0.00
100-41-6110-51-2201 FICA	38,486	38,486	0	0.00
100-41-6110-51-2301 MEDICARE	9,001	9,001	0	0.00
100-41-6110-51-2401 RETIREMENT CONTRIBUTIONS	14,000	14,000	0	0.00
100-41-6110-51-2701 WORKER'S COMPENSATION INSURAN	2,300	2,300	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	3,800	3,800	0	0.00
100-41-6120-51-2201 FICA	0	0	0	0.00
100-41-6120-51-2301 MEDICARE	0	0	0	0.00
TOTAL PERSONAL SERV. & EE BENE	803,924	803,924	0	0.00
PURCHASED/CONTRACT SERV.				
100-41-6110-52-1300 TECHNICAL SERVICES	8,764	8,764	0	0.00
100-41-6110-52-1301 COMPUTER MAINTENANCE	22,600	3,000	(19,600)	86.73-
100-41-6110-52-2100 JANITORIAL CONTRACT	15,000	15,000	0	0.00
100-41-6110-52-2201 OFFICE EQUIPMENT MAINTENANCE	3,000	3,000	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	5,000	5,000	0	0.00
100-41-6110-52-3201 POSTAGE	4,000	5,600	1,600	40.00
100-41-6110-52-3202 TELEPHONES	13,000	13,000	0	0.00
100-41-6110-52-3203 RADIOS/PAGERS MAINTENANCE	4,000	5,400	1,400	35.00
100-41-6110-52-3402 PRINTING PROGRAMS	16,000	18,000	2,000	12.50
100-41-6110-52-3501 CAR ALLOWANCE	0	0	0	0.00
100-41-6110-52-3502 CAR ALLOWANCE	0	0	0	0.00
100-41-6110-52-3601 DUES AND SUBSCRIPTIONS	1,415	1,400	(15)	1.06-
100-41-6110-52-3701 SCHOOLS, SEMINARS, TRAVEL	2,000	2,000	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	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	103,977	89,362	(14,615)	14.06-
SUPPLIES				
100-41-6110-53-1102 OFFICE SUPPLIES	3,500	3,500	0	0.00
100-41-6110-53-1103 COPIER EXPENSE	3,386	4,386	1,000	29.53
100-41-6110-53-1104 FACILITY SUPPLIES	4,200	4,200	0	0.00
100-41-6110-53-1105 GENERAL DEPARTMENT EXPENSES	1,500	1,500	0	0.00
100-41-6110-53-1106 FACILITY MAINTENANCE AND REPA	34,000	28,500	(5,500)	16.18-
100-41-6110-53-1121 CITY BEAUTIFICATION PROJECTS	0	0	0	0.00
100-41-6110-53-1210 UTILITIES -WATER/SEWER	21,278	16,278	(5,000)	23.50-
100-41-6110-53-1221 UTILITIES -NATURAL GAS	21,100	16,000	(5,100)	24.17-
100-41-6110-53-1231 UTILITIES - ELECTRICITY	60,000	60,000	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	1,000	0	(1,000)	100.00-
100-41-6110-53-1602 SMALL TOOLS AND EQUIPMENT	0	0	0	0.00

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	2,500	2,500	0	0.00
100-41-6110-53-1713 FLEET LABOR CHARGE	1,600	1,600	0	0.00
100-41-6110-53-1714 FLEET EQUIPMENT MAINTENANCE	2,500	2,500	0	0.00
100-41-6110-53-1715 FLEET OVERHEAD CHARGE	800	800	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	15,000	(1,340)	8.20-
100-41-6120-53-1108 SENIOR PROGRAMS	11,800	8,000	(3,800)	32.20-
100-41-6120-53-1109 ADULT RECREATION	12,000	10,000	(2,000)	16.67-
100-41-6120-53-1110 YOUTH BASKETBALL	21,333	16,000	(5,333)	25.00-
100-41-6120-53-1111 T-BALL	5,200	4,200	(1,000)	19.23-
100-41-6120-53-1112 ATHLETIC PROGRAM	10,000	8,000	(2,000)	20.00-
100-41-6120-53-1113 DAY CAMP	4,600	3,500	(1,100)	23.91-
100-41-6120-53-1114 CONCESSIONS	7,000	7,000	0	0.00
100-41-6120-53-1115 INSTRUCTIONAL CLASSES	11,000	10,000	(1,000)	9.09-
100-41-6120-53-1116 GIRL'S FAST PITCH SOFTBALL	4,900	2,900	(2,000)	40.82-
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	2,250	(2,000)	47.06-
100-41-6190-53-1118 SPECIAL EVENTS	34,000	21,500	(12,500)	36.76-
100-41-6190-53-1119 SPECIAL PROJECTS	10,000	7,000	(3,000)	30.00-
TOTAL SUPPLIES	334,387	281,714	(52,673)	15.75-
CAPITAL OUTLAYS				
100-41-6110-54-2502 CAPITAL OUTLAY	0	10,500	10,500	0.00
TOTAL CAPITAL OUTLAYS	0	10,500	10,500	0.00
TOTAL RECREATION AND LEISURE	1,242,288	1,185,500	(56,788)	4.57-

Recreation and Leisure
Line Item Explanation Schedules
FY 2013-2014

		Budget Variance
100-41-6110-52-1301	**Computer Maintenance**	**(19,600)**
The decrease is due to maintenance and replacement completed during fiscal year 2012. The amount needed for maintenance for 2013 is reduced.		
100-41-6110-52-3201	**Postage**	**1,600**
The line item increase is due to increase in postage rate and program mailings.		
100-41-6110-52-3203	**Radio/Pagers Maintenance**	**1,400**
The change is due to increase in radio service charge and also number of phones.		
100-41-6110-52-3402	**Printing Programs**	**2,000**
The line item increase is due to additional events and program cost increase.		
100-41-6110-52-3601	**Dues & Subscriptions**	**(15)**
The line item decrease is due to reduction in amount needed.		
100-41-6110-53-1103	**Copier Expense**	**1,000**
The line item change is due to cost increase of lease.		
100-41-6110-53-1106	**Facility Maintenance**	**(5,500)**
The line item decrease is due to budget reduction requested by the City Manager.		
100-41-6110-53-1210	**Utilities – Water/Sewer**	**(5,000)**
The line item decrease is due to cost reduction from operations in 2011 & 12.		
100-41-6110-53-1221	**Utilities – Natural Gas**	**(5,100)**
The line item decrease is due to cost reduction from operations in 2011 & 12.		
100-41-6110-53-1601	**Small Equipment Maintenance**	**(1,000)**
The line item decrease is due to budget reduction requested by the City Manager.		
100-41-6120-53-1107	**Soccer**	**(1,340)**
The line item decrease is due to budget reduction requested by the City Manager.		
100-41-6120-53-1108	**Senior Programs**	**(3,800)**
This line item decrease is due to budget reduction requested by the City Manager.		
100-41-6120-53-1109	**Adult Recreation**	**(2,000)**
This line item decrease is due to budget reduction.		
100-41-6120-53-1110	**Youth Basketball**	**(5,333)**
The line item decrease is due to budget reduction.		

Recreation and Leisure
Line Item Explanation Schedules (continued)
FY 2013-2014

		Budget Variance
100-41-6120-53-1111	**T-Ball**	**(1,000)**

The line item decrease is due to budget reduction.

100-41-6120-53-1112	**Athletic Program**	**(2,000)**

The line item decrease is due to budget reduction.

100-41-6120-53-1113	**Day Camp**	**(1,100)**

The line item decrease is due to budget reduction.

100-41-6120-53-1115	**Instructional Classes**	**(1,000)**

The line item decrease is due to budget reduction.

100-41-6120-53-1116	**Girls Fast Pitch Softball**	**(2,000)**

The line item decrease is due to decrease in number of teams.

100-41-6149-53-1116	**Community Buildings**	**(2,000)**

The line item decrease is due to reduction of the budget.

100-41-6190-53-1118	**Special Events**	**(12,500)**

The line item decrease is due to budget reduction. Will result in less events in the Park.

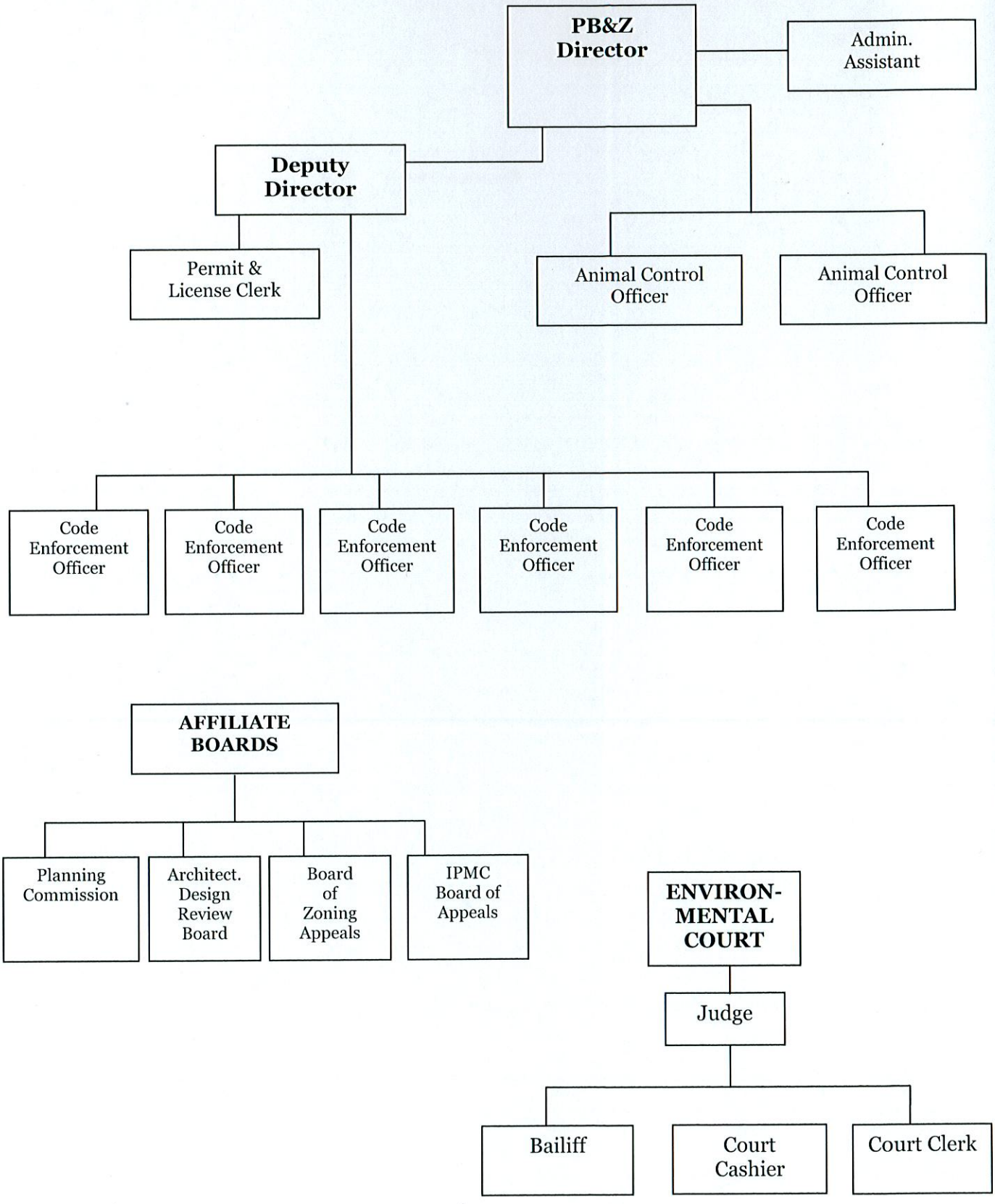
100-41-6190-53-1119	**Special Projects**	**(3,000)**

The line item decrease is based on actual activity for fiscal year 2012-2013.

100-41-6110-54-2502	**Capital Outlay**	**10,500**

The line item increase covers the expected cost of tables and chairs for the Senior Center, and for a pool heater.

ORGANIZATIONAL 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. **One (1) Administrative Assistant**
4. **Six (6) Code Compliance Officers**
5. **Two (2) Animal Control Officers**
6. **One (1) Permits and License Clerk**

There are twelve (12) authorized positions within the PB&Z Department

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
PB&Z				
PERSONAL SERV. & EE BENE				
100-55-7410-51-1101 SALARIES	402,680	417,130	14,450	3.59
100-55-7410-51-1301 OVERTIME	2,081	2,081	0	0.00
100-55-7410-51-2101 LIFE AND HEALTH INSURANCE	125,400	136,700	11,300	9.01
100-55-7410-51-2201 FICA	24,351	25,862	1,511	6.21
100-55-7410-51-2301 MEDICARE	5,996	6,048	52	0.87
100-55-7410-51-2401 RETIREMENT CONTRIBUTIONS	11,880	11,880	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	574,052	601,365	27,313	4.76
PURCHASED/CONTRACT SERV.				
100-55-7410-52-1200 MUNICIPAL PLANNING	150,000	100,000	(50,000)	33.33-
100-55-7410-52-2201 OFFICE EQUIPMENT MAINTENANCE	2,500	500	(2,000)	80.00-
100-55-7410-52-2214 FACILITY IMPROVEMENTS	0	0	0	0.00
100-55-7410-52-3101 VEHICLE INSURANCE	16,100	16,100	0	0.00
100-55-7410-52-3102 PROPERTY & LIABILITY INSURANC	9,100	9,100	0	0.00
100-55-7410-52-3201 POSTAGE	2,000	2,000	0	0.00
100-55-7410-52-3202 TELEPHONES	23,320	23,320	0	0.00
100-55-7410-52-3203 RADIOS/PAGERS MAINTENANCE	3,000	3,000	0	0.00
100-55-7410-52-3401 PRINTING	6,000	3,500	(2,500)	41.67-
100-55-7410-52-3501 CAR ALLOWANCEE	0	0	0	0.00
100-55-7410-52-3601 DUES AND SUBSCRIPTIONS	2,000	2,000	0	0.00
100-55-7410-52-3701 SCHOOLS, SEMINARS, TRAVEL	6,500	8,000	1,500	23.08
100-55-7410-52-3920 SOIL EROSION /HYDRO STUDY EXP	750	750	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	14,000	4,000	(10,000)	71.43-
100-55-7410-52-3925 GEO. INFORMATION SYSTEM (GIS)	1,000	1,000	0	0.00
100-55-7450-52-1302 CODE ENFORCEMENT EXPENSES	10,000	8,500	(1,500)	15.00-
TOTAL PURCHASED/CONTRACT SERV.	276,970	212,470	(64,500)	23.29-
UPPLIES				
100-55-7410-53-1102 OFFICE SUPPLIES	5,000	5,000	0	0.00
100-55-7410-53-1103 COPIER EXPENSE	4,000	3,500	(500)	12.50-
100-55-7410-53-1104 FACILITY SUPPLIES	1,200	1,200	0	0.00
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	1,000	1,000	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

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	47,943	47,443	(500)	1.04-
CAPITAL OUTLAYS				
100-55-7410-54-2502 CAPITAL OUTLAY	5,000	0	(5,000)	100.00-
TOTAL CAPITAL OUTLAYS	5,000	0	(5,000)	100.00-
TOTAL PB&Z	903,965	861,278	(42,687)	4.72-

Planning, Building and Zoning
Line Item Explanation Schedules
FY 2013-2014

		Budget Variance
100-55-7410-51-1101	**Salaries**	**14,450**

This line item increase is to cover the cost of the proposal to repurpose two vacant code compliance officer positions into a code compliance supervisor and planner position.

100-55-7410-51-2101	**Life and Health Insurance**	**11,300**

The line item increase is due to an expected nine percent increase in health insurance premiums for 2013.

100-55-7410-51-2201	**FICA**	**1,511**

The line item increase is due to the change in salaries as explained above.

100-55-7410-51-2301	**Medicare**	**52**

The line item increase is due to the change in salaries as explained above.

100-55-7410-52-1200	**Municipal Planning**	**(50,000)**

This line item reduction is due to the review of municipal planning expenditures during the current and previous budget cycles.

100-55-7410-52-2201	**Office Equipment Maintenance**	**(2,000)**

This line item reduction is due to the review of expenditures involving office equipment maintenance during the current and previous budget cycles.

100-55-7410-52-3401	**Printing**	**(2,500)**

This line item reduction is due to the decreased use of printed documents resulting from the augmented use of electronic correspondence.

100-55-7410-52-3701	**Schools, Seminars, Travel**	**1,500**

This line item increase is to cover the cost of professional certification exams and training courses for three (3) PB&Z staff members. The training and certification exams are required to perform state-mandated soil/erosion control inspections and to provide the continuing education needed to submit the necessary quarterly and annual activity reports to the Georgia Department of Natural Resources.

100-55-7410-52-3924	**Engineering Consultation**	**(10,000)**

This line item decrease is due to the internal processing of state-mandated soil/erosion control quarterly and annual activity reports. The soil/erosion control reports were previously composed by a privately-owned engineering firm.

Planning, Building and Zoning
Line Item Explanation Schedules
FY 2013-2014

		Budget Variance
100-55-7410-52-1302	**Code Enforcement Expense**	**(1500)**

This line item reduction is due to the review of code enforcement expenditures during the current and previous budget cycles.

100-55-7410-53-1103	**Copier Expense**	**(500)**

This line item reduction is due to the decreased use of printing equipment resulting from the augmented use of electronic correspondence.

100-55-7410-54-2502	**Capital Outlay**	**(5,000)**

This line item decrease is due to the suspension of capital purchases during the FY2013-2014 budget cycle.

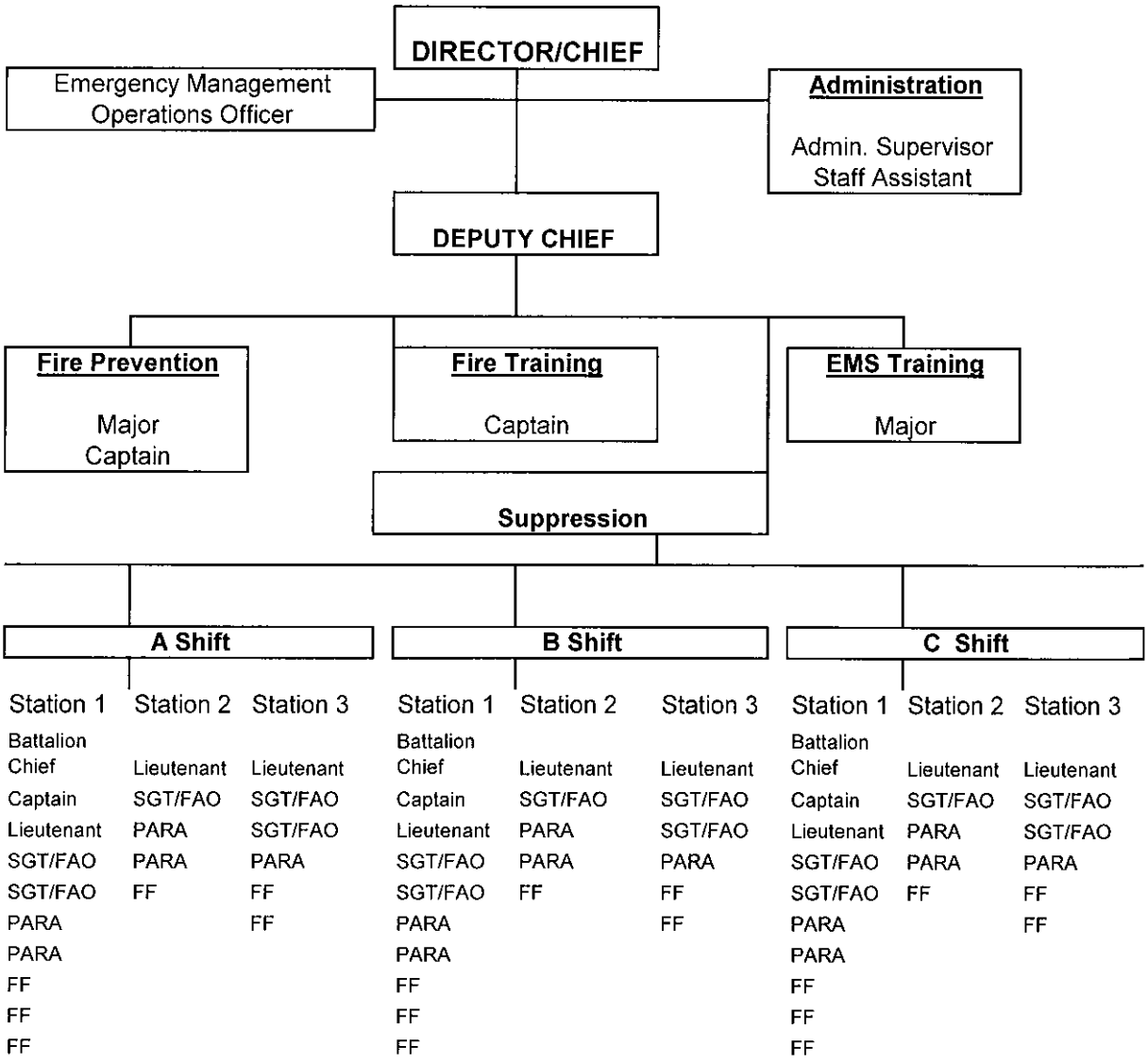
CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

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	66,946	66,946	0	0.00
100-56-3910-51-1301 OVERTIME	1,500	1,500	0	0.00
100-56-3910-51-2101 LIFE AND HEALTH INSURANCE	22,275	22,275	0	0.00
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	100,545	100,545	0	0.00
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
100-56-3910-52-3204 SCHOOLS, SEMINARS, TRAVEL	1,000	1,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	2,706	2,706	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	111,544	111,544	0	0.00

CITY OF FOREST PARK

DEPARTMENT OF FIRE AND EMERGENCY SERVICES
2013-14 PROPOSED ORGANIZATION CHART



AUTHORIZED POSITIONS

FIRE AND EMERGENCY SERVICES

FISCAL YEAR 2013-2014

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) Emergency Management Operations Officer

One (1) Administrative Supervisor

One (1) Staff Assistant

There are seventy two (72) 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	973,668	973,668	0	0.00
100-60-3610-51-1103 HOLIDAY PAY	32,560	32,560	0	0.00
100-60-3610-51-1301 OVERTIME	13,251	13,251	0	0.00
100-60-3610-51-2101 LIFE AND HEALTH INSURANCE	329,450	359,000	29,550	8.97
100-60-3610-51-2201 FICA	62,853	62,853	0	0.00
100-60-3610-51-2301 MEDICARE	14,698	14,698	0	0.00
100-60-3610-51-2401 RETIREMENT CONTRIBUTIONS	28,670	28,670	0	0.00
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	1,727	1,727	0	0.00
TOTAL PERSONAL SERV. & EE BENE	1,459,836	1,489,386	29,550	2.02
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	400	(100)	20.00-
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	418	389	(29)	6.94-
100-60-3610-52-3101 VEHICLE INSURANCE	19,326	19,326	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	837	778	(59)	7.05-
100-60-3610-52-3204 WALKIE TALKIE RADIO MAINTENAN	510	474	(36)	7.06-
100-60-3610-52-3701 SCHOOLS, SEMINARS, TRAVEL-EMS	1,860	1,730	(130)	6.99-
100-60-3610-52-3712 TRAINING AIDS	1,860	1,730	(130)	6.99-
100-60-3610-52-3714 PARAMEDIC RE-CERTIFICATION	500	500	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.	61,907	61,423	(484)	0.78-
SUPPLIES				
100-60-3610-53-1102 OFFICE SUPPLIES	0	0	0	0.00
100-60-3610-53-1137 RESCUE TRUCK EQUIPMENT	5,115	4,757	(358)	7.00-
100-60-3610-53-1270 FLEET GAS CHARGE	30,000	30,000	0	0.00
00-60-3610-53-1702 UNIFORMS & RAINWEAR	6,500	5,720	(780)	12.00-
100-60-3610-53-1703 FIRST AID/MEDICAL SUPPLIES	24,000	24,000	0	0.00
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	132,760	131,622	(1,138)	0.86-
CAPITAL OUTLAYS				
100-60-3610-54-2401 E M S COMPUTER EQUIPMENT	3,720	2,000	(1,720)	46.24-
TOTAL CAPITAL OUTLAYS	3,720	2,000	(1,720)	46.24-
TOTAL FIRE - EMS SERVICES	1,658,223	1,684,431	26,208	1.58

Department of Fire and Emergency Services
Line Item Explanation Schedules
FY 2013-2014

		Budget Variance
100-60-3610-51-2101	**Life and Health Insurance**	**29,550**
The line item change is due to an expected nine percent increase in health insurance premiums for fiscal year 2013.		
100-60-3610-52-1202	**EMS – Psychological Services**	**(100)**
Line item change due to budget reduction.		
100-60-3610-52-2209	**EMS - Radio Equipment**	**(29)**
Line item change due to budget reduction.		
100-60-3610-52-3203	**EMS - Radio/Pager Maintenance**	**(59)**
Line item change due to budget reduction.		
100-60-3610-52-3204	**EMS- Walkie Talkie Radio**	**(36)**
Line item change due to budget reduction.		
100-60-3610-52-3701	**EMS - Schools, Seminars, Travel**	**(130)**
Line item change due to budget reduction.		
100-60-3610-52-3712	**EMS - Training Aids**	**(130)**
Line item change due to budget reduction.		
100-60-3610-53-1137	**EMS - Rescue Truck Equipment**	**(358)**
Line item change due to budget reduction.		
100-60-3610-53-1702	**EMS – Uniforms & Rainwear**	**(780)**
Line item change due to budget reduction.		
100-60-3610-54-2401	**EMS - Computer Equipment**	**(1720)**
Line item change due to budget reduction.		

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
FIRE-FIREFIGHTERS &ADMIN				
PERSONAL SERV. & EE BENE				
100-61-3510-51-1101 SALARIES	2,086,659	2,086,659	0	0.00
100-61-3510-51-1103 HOLIDAY PAY	50,290	50,290	0	0.00
100-61-3510-51-1301 OVERTIME	20,786	20,786	0	0.00
100-61-3510-51-2101 LIFE AND HEALTH INSURANCE	562,606	778,070	215,464	38.30
100-61-3510-51-2201 FICA	133,896	133,896	0	0.00
100-61-3510-51-2301 MEDICARE	31,315	31,315	0	0.00
100-61-3510-51-2401 RETIREMENT CONTRIBUTIONS	61,645	61,645	0	0.00
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	2,966,404	3,181,868	215,464	7.26
PURCHASED/CONTRACT SERV.				
100-61-3510-52-1003 SOFTWARE DEVELOPMENT	1,000	930	(70)	7.00-
100-61-3510-52-1202 PSYCHOLOGICAL SERVICES	400	300	(100)	25.00-
100-61-3510-52-1301 SOFTWARE PROGRAM MAINTENANCE	4,500	4,185	(315)	7.00-
100-61-3510-52-2201 OFFICE EQUIPMENT MAINTENANCE	450	419	(31)	6.89-
100-61-3510-52-2202 COMPUTER EQUIPMENT MAINTENANC	6,000	3,000	(3,000)	50.00-
100-61-3510-52-2203 FIRE EQUIPMENT MAINTENANCE	3,720	3,720	0	0.00
100-61-3510-52-2209 RADIO EQUIPMENT	1,350	1,256	(94)	6.96-
100-61-3510-52-2214 FACILITY IMPROVEMENTS	1,700	1,700	0	0.00
100-61-3510-52-3101 VEHICLE INSURANCE	35,651	35,651	0	0.00
100-61-3510-52-3102 PROPERTY & LIABILITY INSURANC	23,169	23,169	0	0.00
100-61-3510-52-3201 POSTAGE	4,185	3,892	(293)	7.00-
100-61-3510-52-3202 TELEPHONES	35,500	35,500	0	0.00
100-61-3510-52-3203 RADIOS/PAGERS MAINTENANCE	4,497	4,497	0	0.00
100-61-3510-52-3204 WALKIE TALKIE RADIO MAINTENAN	350	326	(24)	6.86-
100-61-3510-52-3401 PRINTING	1,860	1,730	(130)	6.99-
100-61-3510-52-3600 DUES AND SUBSCRIPTIONS	625	625	0	0.00
100-61-3510-52-3701 SCHOOLS, SEMINARS, TRAVEL	3,720	3,460	(260)	6.99-
100-61-3510-52-3712 TRAINING AIDS	1,395	1,256	(139)	9.96-
100-61-3510-52-3713 COMPUTER TRAINING	500	465	(35)	7.00-
100-61-3510-52-3900 FIRE INTERNATIONAL ACCREDITAT	0	0	0	0.00
100-61-3520-52-3718 SUPPRESSION UNIFORM SUPPLY	4,185	3,683	(502)	12.00-
TOTAL PURCHASED/CONTRACT SERV.	134,757	129,764	(4,993)	3.71-
SUPPLIES				
100-61-3510-53-1102 OFFICE SUPPLIES	3,720	3,460	(260)	6.99-
100-61-3510-53-1103 COPIER EXPENSE	3,720	3,460	(260)	6.99-
100-61-3510-53-1104 FACILITY SUPPLIES	7,440	6,919	(521)	7.00-
100-61-3510-53-1105 GENERAL DEPARTMENT EXPENSES	3,720	3,460	(260)	6.99-
100-61-3510-53-1106 FACILITY MAINTENANCE AND REPA	8,000	8,000	0	0.00
100-61-3510-53-1210 UTILITIES -WATER/SEWER	2,790	2,790	0	0.00
100-61-3510-53-1221 UTILITIES -NATURAL GAS	8,835	20,835	12,000	135.82
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

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
100-61-3510-53-1604	OFFICE IMPROVEMENTS	465	418	(47)	10.11-
100-61-3510-53-1702	UNIFORMS & RAINWEAR	12,787	11,253	(1,534)	12.00-
100-61-3510-53-1709	FILM /PUB. RELATIONS EVENTS	1,395	1,297	(98)	7.03-
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	500	465	(35)	7.00-
100-61-3520-53-1134	DORMITORY EXPENSE	1,800	1,000	(800)	44.44-
100-61-3520-53-1135	BREATHING APPARATUS	2,500	2,500	0	0.00
100-61-3520-53-1136	FIRE FIGHTING EQUIPMENT	4,000	3,720	(280)	7.00-
100-61-3520-53-3717	FIRE PREVENTION EDUCATION	3,255	3,027	(228)	7.00-
TOTAL SUPPLIES		228,387	236,064	7,677	3.36
CAPITAL OUTLAYS					
100-61-3510-54-2401	COMPUTER EQUIPMENT OUTLAY	900	837	(63)	7.00-
100-61-3510-54-2502	CAPITAL OUTLAY	17,465	16,242	(1,223)	7.00-
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		18,365	17,079	(1,286)	7.00-
TOTAL FIRE-FIREFIGHTERS &ADMIN		3,347,913	3,564,775	216,862	6.48

Department of Fire and Emergency Services
Line Item Explanation Schedules
FY 2013-2014

		Budget Variance
100-61-3510-51-2101	**Life and Health Insurance**	**215,464**

The line item change is due to an expected nine percent increase in health insurance premiums for fiscal year 2013 and an increase based on actual premiums for fiscal year 2012.

100-61-3510-52-1003	**Software Development**	**(70)**

Line item change is due to budget reduction requested by City Manager.

100-61-3510-52-1202	**Psychological Services**	**(100)**

Line item change due to budget reduction.

100-61-3510-52-1301	**Software Program Maintenance**	**(315)**

Line item change due to budget reduction.

100-61-3510-52-2201	**Office Equipment Maintenance**	**(31)**

Line item change due to budget reduction.

100-61-3510-52-2202	**Computer Equipment Maintenance**	**(3000)**

Line item change due to budget reduction.

100-61-3510-52-2209	**Radio Equipment**	**(94)**

Line item change due to budget reduction.

100-61-3510-52-3201	**Postage**	**(293)**

Line item change due to budget reduction.

100-61-3510-52-3204	**Walkie Talkie Radio**	**(24)**

Line item change due to budget reduction.

100-61-3510-52-3401	**Printing**	**(130)**

Line item change due to budget reduction.

100-61-3510-52-3701	**Schools/Seminars/Travel**	**(260)**

Line item change due to budget reduction.

Department of Fire and Emergency Services
Line Item Explanation Schedules (continued)
FY 2013-2014

		Budget Variance
100-61-3510-52-3712	**Training Aids**	**(139)**
Line item change is due to budget reduction requested by City Manager.		
100-61-3510-52-3713	**Computer Training**	**(35)**
Line item change due to budget reduction.		
100-61-3520-52-3718	**Suppression Uniforms**	**(502)**
Line item change due to budget reduction.		
100-61-3510-53-1102	**Office Supplies**	**(260)**
Line item change due to budget reduction.		
100-61-3510-53-1103	**Copier Expense**	**(260)**
Line item change due to budget reduction.		
100-61-3510-53-1104	**Facility Supplies**	**(521)**
Line item change due to budget reduction.		
100-61-3510-53-1105	**General Department Expense**	**(260)**
Line item change due to budget reduction.		
100-61-3510-53-1221	**Utilities – Natural Gas**	**12,000**
The line item increase is to provide for expense at Fire Station 3 located on the Ft. Gillem property.		
100-61-3510-53-1604	**Office Improvements**	**(47)**
Line item change due to budget reduction.		
100-61-3510-53-1702	**Uniforms**	**(1534)**
Line item change due to budget reduction.		
100-61-3510-53-1709	**Film/Public Relations/Events**	**(98)**
Line item change due to budget reduction.		
100-61-3520-53-1133	**Hose**	**(35)**
Line item change due to budget reduction.		

Department of Fire and Emergency Services
Line Item Explanation Schedules (continued)
FY 2013-2014

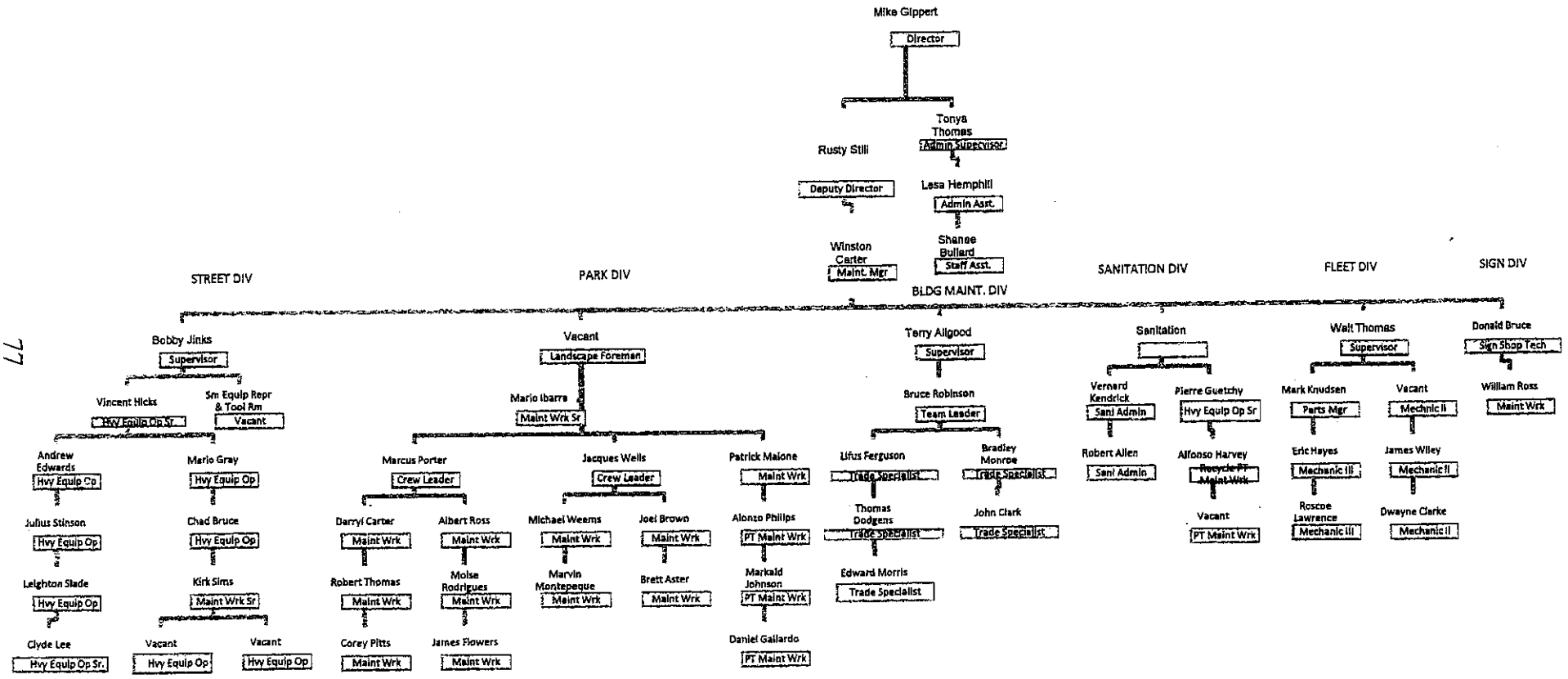
		Budget Variance
100-61-3520-53-1134	**Dormitory Expense**	**(800)**
Line item change is due to budget reduction requested by City Manager.		
100-61-3520-53-1136	**Fire Fighting Equipment**	**(280)**
Line item change due to budget reduction.		
100-61-3520-53-3717	**Fire Prevention Education**	**(228)**
Line item change due to budget reduction.		
100-61-3510-54-2401	**Computer Equipment Outlay**	**(63)**
Line item change due to budget reduction.		
100-61-3510-54-2502	**Capital Outlay**	**(1,223)**
Line item change due to budget reduction.		

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
EMERGENCY MGMT SERVICES				
PERSONAL SERV. & EE BENE				
100-62-3920-51-1101 SALARIES	113,057	113,057	0	0.00
100-62-3920-51-1301 OVERTIME	0	0	0	0.00
100-62-3920-51-2101 LIFE AND HEALTH INSURANCE	32,750	32,750	0	0.00
100-62-3920-51-2201 FICA	6,955	6,955	0	0.00
100-62-3920-51-2301 MEDICARE	1,627	1,627	0	0.00
100-62-3920-51-2401 RETIREMENT CONTRIBUTIONS	9,175	9,175	0	0.00
100-62-3920-51-2901 SICK LEAVE SELL BACK	300	300	0	0.00
TOTAL PERSONAL SERV. & EE BENE	163,864	163,864	0	0.00
PURCHASED/CONTRACT SERV.				
100-62-3920-52-3201 POSTAGE	250	250	0	0.00
100-62-3920-52-3202 TELEPHONES	930	930	0	0.00
100-62-3920-52-3203 RADIOS/PAGERS MAINTENANCE	100	100	0	0.00
100-62-3920-52-3601 DUES AND SUBSCRIPTIONS	100	100	0	0.00
100-62-3920-52-3701 SCHOOLS, SEMINARS, TRAVEL	500	500	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	1,880	1,880	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	1,500	1,500	0	0.00
TOTAL SUPPLIES	2,150	2,150	0	0.00
TOTAL EMERGENCY MGMT SERVICES	167,894	167,894	0	0.00

Public Works Organization Chart



Public Works Department
Authorized Positions

Maintenance Division

1. One (1) Director of Public Works
2. One (1) Maintenance Manager
3. One (1) Street Supervisor
4. One (1) Maintenance Supervisor
5. One (1) Staff Assistant
6. One (1) Team Leader
7. Five (5) Trade Specialists
8. One (1) Landscape Foreman
9. One (1) Sign Shop Tech
10. One (1) Small Equip Repair / Tool Room
11. Two (2) Heavy Equipment Operators, Sr.
12. Seven (7) Heavy Equipment Operators
13. One (2) Maintenance Worker, Sr.
14. Two (2) Crew Leaders
15. Twelve (12) Maintenance Workers
16. Three (3) Part-Time Maintenance Workers

There are thirty-nine (39) approved full-time positions and three (3) part-time positions in the Street Division.

Sanitation Division

1. One (1) Deputy Director
2. One (1) Administrative Assistant
3. Two (2) Sanitation Administrators
4. One (1) Heavy Equipment Operator Sr.
5. Two (2) Part-Time Maintenance Workers

There are five (5) approved full-time positions and two (2) part-time positions in the Sanitation Division.

Fleet Division

6. One (1) Fleet Supervisor
7. One (1) Administrative Supervisor
8. One (1) Parts Manager
9. Two (2) Mechanic III
10. Two (3) Mechanic II

There are eight (8) approved full-time positions in the Fleet Division.

There are a total of fifty-two (52) approved full time positions and five (5) part-time positions in the Department of Public Works.

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
FLEET SERVICES				
PERSONAL SERV. & EE BENE				
100-27-4900-51-1101 SALARIES	347,489	347,489	0	0.00
100-27-4900-51-1301 OVERTIME	8,000	8,000	0	0.00
100-27-4900-51-2101 LIFE AND HEALTH INSURANCE	106,360	106,360	0	0.00
100-27-4900-51-2201 FICA	22,040	22,040	0	0.00
100-27-4900-51-2301 MEDICARE	5,155	5,155	0	0.00
100-27-4900-51-2401 RETIREMENT CONTRIBUTIONS	7,003	7,003	0	0.00
100-27-4900-51-2701 WORKERS' COMP INSURANCE	1,020	1,020	0	0.00
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	498,567	498,567	0	0.00
PURCHASED/CONTRACT SERV.				
100-27-4900-52-1102 OFFICE SUPPLIES	2,000	2,000	0	0.00
100-27-4900-52-1301 SOFTWARE MAINTENANCE	4,000	4,000	0	0.00
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	12,884	12,884	0	0.00
100-27-4900-52-3102 PROPERTY AND LIABILITY INSURA	24,812	24,812	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	7,000	7,000	0	0.00
100-27-4900-52-3919 FUEL MASTER MAINTENANCE CONTR	2,000	2,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	313,296	313,296	0	0.00
SUPPLIES				
100-27-4900-53-1103 COPIER EXPENSE	7,500	7,500	0	0.00
100-27-4900-53-1104 FACILITY SUPPLIES	4,000	4,000	0	0.00
100-27-4900-53-1105 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
00-27-4900-53-1231 UTILITIES ELECTRICITY	10,000	10,000	0	0.00
100-27-4900-53-1270 GAS ALL DEPARTMENTS	480,000	480,000	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	526,000	526,000	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	2,800	2,800	0	0.00
TOTAL CAPITAL OUTLAYS	12,800	12,800	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
ALLOCATION				
100-27-4900-99-9999 ALLOCATE FLEET SVCS EXPENSES	(1,350,663)	(1,350,663)	0	0.00
TOTAL ALLOCATION	(1,350,663)	(1,350,663)	0	0.00
TOTAL FLEET SERVICES	0	0	0	0.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
PUBLIC WORKS - STREETS				
PERSONAL SERV. & EE BENE				
100-51-4210-51-1101 SALARIES	1,257,560	1,212,560	(45,000)	3.58-
100-51-4210-51-1301 OVERTIME	58,750	38,000	(20,750)	35.32-
100-51-4210-51-2101 LIFE AND HEALTH INSURANCE	456,430	515,500	59,070	12.94
100-51-4210-51-2201 FICA	83,406	83,406	0	0.00
100-51-4210-51-2301 MEDICARE	17,562	17,562	0	0.00
100-51-4210-51-2401 RETIREMENT CONTRIBUTIONS	24,000	24,000	0	0.00
100-51-4210-51-2701 WORKER'S COMPENSATION INSURAN	13,649	13,649	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	1,700	1,700	0	0.00
100-51-4210-51-2904 EMPLOYEE RECOGNITION	1,200	1,200	0	0.00
TOTAL PERSONAL SERV. & EE BENE	1,914,257	1,907,577	(6,680)	0.35-
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	15,000	15,000	0	0.00
100-51-4210-52-2201 OFFICE EQUIPMENT MAINTENANCE	0	0	0	0.00
100-51-4210-52-2214 FACILITY IMPROVEMENTS	2,500	2,500	0	0.00
100-51-4210-52-3101 VEHICLE INSURANCE	70,831	70,831	0	0.00
100-51-4210-52-3102 PROPERTY & LIABILITY INSURANC	19,428	19,428	0	0.00
100-51-4210-52-3201 POSTAGE	300	300	0	0.00
100-51-4210-52-3202 TELEPHONES	19,200	17,200	(2,000)	10.42-
100-51-4210-52-3203 RADIOS/PAGERS MAINTENANCE	11,300	11,300	0	0.00
100-51-4210-52-3401 PRINTING	1,000	1,000	0	0.00
100-51-4210-52-3601 DUES AND SUBSCRIPTIONS	850	850	0	0.00
100-51-4210-52-3701 SCHOOLS, SEMINARS, TRAVEL	10,000	5,000	(5,000)	50.00-
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	15,000	10,000	(5,000)	33.33-
100-51-4270-52-2210 WARNING REGULATORY	0	0	0	0.00
100-51-7410-52-3924 ENGINEERING CONSULTING	20,000	10,000	(10,000)	50.00-
TOTAL PURCHASED/CONTRACT SERV.	187,409	165,409	(22,000)	11.74-
SUPPLIES				
100-51-4210-53-1102 OFFICE SUPPLIES	1,700	1,200	(500)	29.41-
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	3,700	3,200	(500)	13.51-
100-51-4210-53-1106 FACILITY MAINT AND REPAIR	10,000	10,000	0	0.00
100-51-4210-53-1122 MOSQUITO CONTROL CHEMICALS	4,000	4,000	0	0.00
100-51-4210-53-1210 UTILITIES -WATER/SEWER	3,000	3,000	0	0.00
100-51-4210-53-1221 UTILITIES -NATURAL GAS	3,000	3,000	0	0.00
100-51-4210-53-1231 UTILITIES - ELECTRICITY	20,000	20,000	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	1,000	0	(1,000)	100.00-
100-51-4210-53-1702 UNIFORMS & RAINWEAR	14,500	16,500	2,000	13.79

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

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	3,000	3,000	0	0.00
100-51-4210-53-3203 RADIOS/PAGERS MAINTENANCE	0	0	0	0.00
100-51-4221-53-1120 ASBESTOS REMOVAL	0	25,000	25,000	0.00
100-51-4221-53-1121 DEMOLITION	0	20,000	20,000	0.00
100-51-4221-53-1122 RIGHT-OF-WAY ENHANCEMENTS	20,000	10,000	(10,000)	50.00-
100-51-4221-53-1123 STREET MAINTENANCE	25,000	20,000	(5,000)	20.00-
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	311,000	311,000	0	0.00
100-51-4270-53-1231 UTILITIES-TRAFFIC ELECTRICITY	11,600	11,600	0	0.00
100-51-6210-53-1120 PAINT PRESS BOXES	3,000	3,000	0	0.00
TOTAL SUPPLIES	734,483	764,483	30,000	4.08
CAPITAL OUTLAYS				
100-51-4210-54-2502 CAPITAL OUTLAY	10,600	0	(10,600)	100.00-
100-51-7324-54-1100 REDEVELOPMENT	40,000	40,000	0	0.00
TOTAL CAPITAL OUTLAYS	50,600	40,000	(10,600)	20.95-
TOTAL PUBLIC WORKS - STREETS	2,886,749	2,877,469	(9,280)	0.32-

Public Works
Line Item Explanation Schedules- Streets
FY 2013-2014

	Budget Variance
100-51-4210-51-1101 Salaries The line item is reduced because the landscaping foreman position will be frozen for one year.	**(45,000)**
100-51-4210-51-1301 Overtime This line item is reduced due to reduction of the amount of special projects that would be completed on the evenings and weekends.	**(20,750)**
100-51-4210-51-2101 Life and Health Insurance The line item change is due to an expected nine percent increase in health insurance premiums for fiscal year 2013 and an increase based on actual premiums for fiscal year 2012	**59,070**
100-51-4210-52-3202 Telephones The line item is reduced as a result of review of current actual costs.	**(2,000)**
100-51-4210-52-3701 Schools, Seminars, Training This line item is reduced to conform with the 5% budget reduction requested by City Manager and will reduce training of fleet and maintenance personnel..	**(5,000)**
100-51-4270-52-1232 Warning Regulatory The line item is reduced to conform with the 5% budget reduction request and will limit the amount of signs that can be upgraded this year.	**(5,000)**
100-51-7410-52-3924 Engineering Consulting This line item decrease is based on the need for engineering services required for transportation projects and civil services.	**(10,000)**
100-51-4210-53-1102 Office Supplies The line item is reduced to comply with the 5% budget reduction.	**(500)**
100-51-4210-53-1105 General Department Expense The line item is reduced to comply with the 5% budget reduction.	**(500)**
100-51-4210-53-1604 Office Improvements This line item is reduced to $0 for budget reduction.	**(1,000)**
100-51-4210-53-1702 Uniforms and Rainwear This line item is increased to after review of actual costs for current fiscal year.	**2,000**

Public Works
Line Item Explanation Schedules- Streets (continued)
FY 2013-2014

	Budget Variance
100-51-4221-53-1120 Asbestos Remediation This line item has been added to centralize the costs of asbestos training.	**25,000**
100-51-4221-53-1121 Demolitions This line item has been added to centralize the costs of demolitions	**20,000**
100-51-4221-53-1122 Right-of-way Enhancements This line item is reduced to help conform to the 5% budget reduction. The reduction cuts back on the amount of landscaping improvements that can be completed.	**(10,000)**
100-51-4221-53-1123 Street Maintenance This line item is reduced and will reduce the amount of asphalt repairs and sidewalk repairs that can be accomplished for fiscal year 2013-2014.	**(5,000)**
100-51-4210-54-2502 Capital Outlay . The line item decrease is due to requests for 2013-2014 to be funded through the SPLOST program.	**(10,600)**

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

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	20,000	20,000	0	0.00
100-54-6210-53-1602 SMALL EQUIPMENT MAINTENANCE	4,000	4,000	0	0.00
100-54-6210-53-2212 MAINTENANCE CONTRACTS	15,900	15,900	0	0.00
100-54-6220-53-1129 PARKS MAINTENANCE	64,000	64,000	0	0.00
100-54-6230-53-1127 LANDSCAPING CITY HALL	2,500	2,500	0	0.00
TOTAL SUPPLIES	107,400	107,400	0	0.00
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	108,400	108,400	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

540-SANITATION FUND

EPARTMENTAL 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	1,143,892	575,000	(568,892)	49.73-
TOTAL OTHER COSTS	1,143,892	575,000	(568,892)	49.73-
TOTAL ADMINISTRATION	1,143,892	575,000	(568,892)	49.73-

Public Works
Line Item Explanation Schedules- Sanitation
FY 2013-2014

		Budget Variance
540-71-4510-57-1000	**Transfer To General Fund**	**(568,892)**

The line item amount for the current budget includes transfer of prior net assets (equity), and projected profit from operations for current fiscal year. The decrease is due to a transfer for fiscal year 2013-2014 of only projected profit from operations.

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	241,957	241,957	0	0.00
540-72-4520-51-1301 OVERTIME	20,000	20,000	0	0.00
540-72-4520-51-2101 LIFE AND HEALTH INSURANCE	70,780	77,150	6,370	9.00
540-72-4520-51-2201 FICA	16,551	16,551	0	0.00
540-72-4520-51-2301 MEDICARE	3,871	3,871	0	0.00
540-72-4520-51-2401 RETIREMENT CONTRIBUTIONS	8,718	8,718	0	0.00
540-72-4520-51-2701 WORKER'S COMPENSATION INSURAN	1,743	1,743	0	0.00
540-72-4520-51-2901 SICK LEAVE SELL BACK	1,600	1,600	0	0.00
540-72-4520-51-2904 EMPLOYEE RECOGNITION	400	400	0	0.00
TOTAL PERSONAL SERV. & EE BENE	365,620	371,990	6,370	1.74
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	1,537,043	1,437,043	(100,000)	6.51-
540-72-4520-52-3101 VEHICLE INSURANCE	11,265	11,265	0	0.00
540-72-4520-52-3102 PROPERTY & LIABILITY INSURANC	30,832	30,832	0	0.00
540-72-4520-52-3201 POSTAGE	800	800	0	0.00
540-72-4520-52-3202 TELEPHONE	2,500	2,500	0	0.00
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	4,500	4,500	0	0.00
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	520,500	420,500	(100,000)	19.21-
540-72-4530-52-3002 RECYCLING	10,000	10,000	0	0.00
540-72-4540-52-3001 CLEAN SWEEP	2,000	2,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	2,138,740	1,938,740	(200,000)	9.35-
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	3,000	3,000	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
BUDGET COMPARISON REPORT
AS OF: APRIL 30TH, 2013

540-SANITATION FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	APPROVED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE
540-72-4520-53-1702 UNIFORMS AND RAINWEAR	1,100	1,100	0	0.00
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	38,053	38,053	0	0.00
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	2,543,913	2,350,283	(193,630)	7.61-

Public Works
Line Item Explanation Schedules- Sanitation
FY 2013-2014

		Budget Variance
540-72-4520-51-2101	**Life and Health Insurance**	**6,370**

The line item change reflects an expected nine percent increase in health insurance premiums for fiscal year 2013.

540-72-4520-52-3000	**Solid Waste Collections**	**(100,000)**

This line item is reduced after review of actual payments to Waste Management for commercial and residential collections in 2012-2013.

540-72-4530-52-3001	**Roll Off Containers**	**(100,000)**

This line item change is due to a decrease in the roll off container business. Several large construction projects with Clorox and Georgia Power have been completed, which should reflect a lower roll off container rental for the year.

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.