

City of Forest Park

Operating Budget

2015 - 2016

July 1, 2015 to June 30, 2016
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	45
Police Services	48
Recreation and Leisure	56
Planning Building and Zoning / Animal Control	62
Fire Services	70
Public Works	81
Glossary	96
Budget Worksheets	

ORDINANCE NO. 15-04

AN ORDINANCE BY THE GOVERNING BODY OF THE CITY OF FOREST PARK, GEORGIA ESTABLISHING THE BUDGET FOR THE FISCAL YEAR 2015-2016.

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 2015-2016, as itemized in a document herein referred to as the Budget Document.

A. General Fund Operations	$23,290,359
B. Transfer from Sanitation Operations	$ 302,288
	$23,592,647

BE IT FURTHER ORDAINED that the following is the proposed Appropriation for the Fiscal Year 2015-2016 of $23,592,647, 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 2015-2016 is $2,657,100, 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 2015-2016 is $2,556,995, 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.

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 "2015 – 2016 Operating Budget of the City of Forest Park, Georgia.".

PASSED AND ADOPTED THIS THE 18th DAY OF MAY, 2015.

Approved as modified by veto issued 5/21/2015.

David Lockhart, Mayor

Latresa Akins, Mayor Pro-Tempore
Ward Four

Tommy Smith, Councilmember
Ward One

Dabouze Antoine, Councilmember
Ward Two

Maudie McCord, Councilmember
Ward Three

Linda Lord, Councilmember
Ward Five

ATTEST:

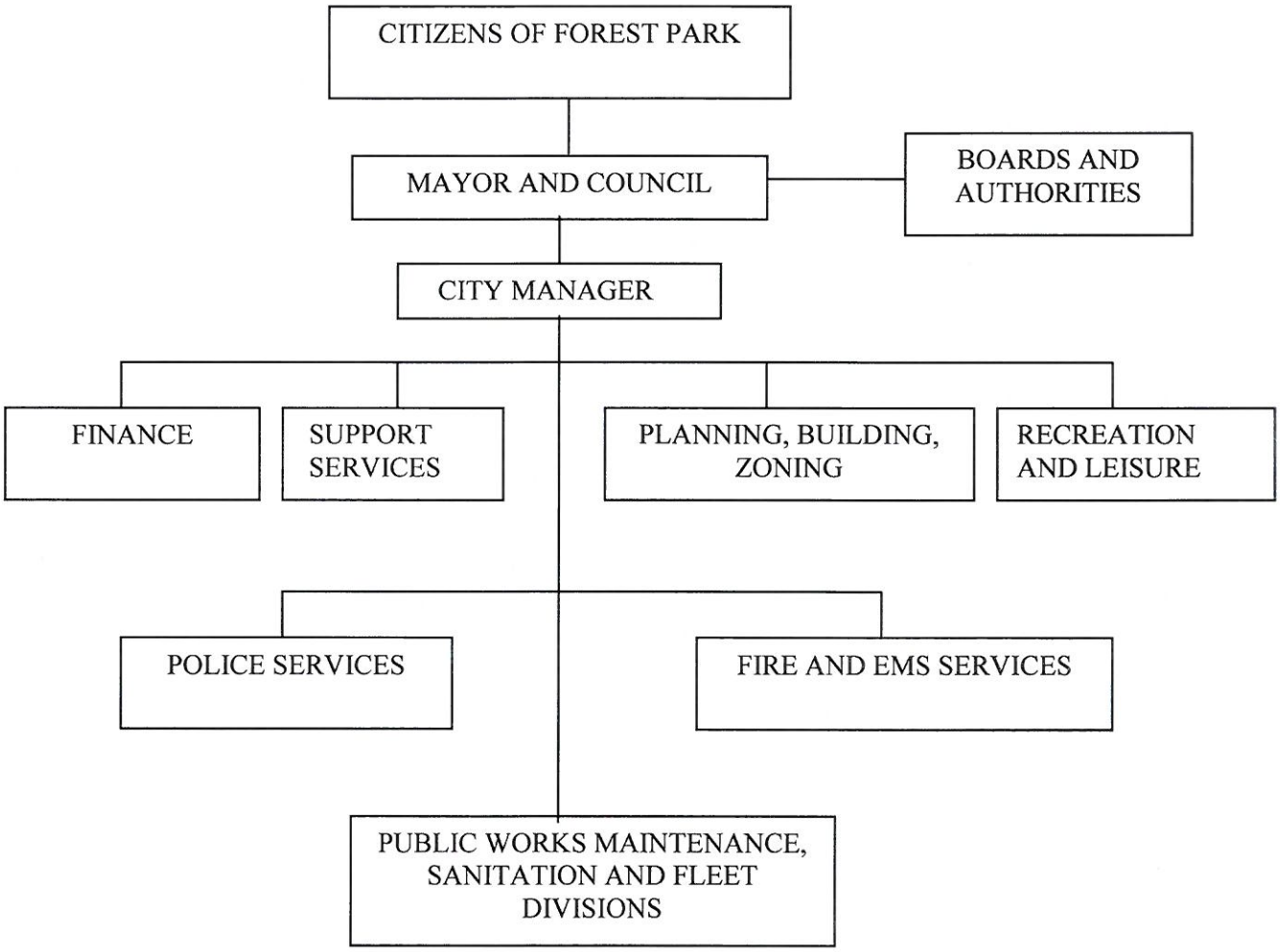
City Clerk

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	Dabouze Antoine
Council Member – Ward 3	Maudie McCord
Council Member – Ward 4	Latresa Akins
Council Member – Ward 5	Linda Lord

City Manager & Department Directors

City Manager	Frank Brandon

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	Jeff Eady
• 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	Department of Recreation & Leisure Services Director: Elaine Corley	Department of Public Works Streets Director: Jeff Eady	Department of Public Works Fleet Director: Jeff Eady	Department of Planning, Building & Zoning Director: Al Wiggins	Department of Fire & EMS Services 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
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%
12/13	$ 7,819,348	$ 692,630	9%	12/13	$ 1,375,538	$ 71,912	5%	12/13	$ 930,353	$ (227,553)	-24%
13/14	$ 8,049,995	$ 347,365	4%	13/14	$ 1,323,377	$ (145,567)	-11%	13/14	$ 957,003	$ 90,776	9%

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
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%
12/13	$ 361,014	$ (11,176)	-3%	12/13	$ 150,759	$ 48,344	32%	12/13	$ 4,921,326	$ 153,872	3%
13/14	$ 350,268	$ (10,746)	-3%	13/14	$ 158,140	$ 7,381	5%	13/14	$ 4,770,385	$ (150,941)	-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
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%
12/13	$ 722,200	$ (38,025)	-5%	12/13	$ 121,817	$ 121,817	100%	12/13	$ 5,210	$ (73)	-1%
13/14	$ 1,281,289	$ 559,089	44%	13/14	$ 130,515	$ 8,698	7%	13/14	$ 6,775	$ 1,565	23%

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
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%
12/13	$ 3,610,000	$ 351,057	10%	12/13	$ 1,060,492	$ 45,730	4%	12/13	$ 28,800	$ (3,337)	-12%
13/14	$ 2,943,130	$ (666,870)	-23%	13/14	$ 810,737	$ (249,755)	-31%	13/14	$ 49,008	$ 20,208	41%

OTHER FINANCING SOURCES				REFUSE COLLECTION			
YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE
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

	2013 - 2014 ACTUAL	2014 - 2015 BUDGET	% CHANGE	2015 - 2016 BUDGET	INCREASE (DECREASE)	% CHANGE
LIFE AND HEALTH INSURANCE	$ 3,703,690	$ 3,694,218	-0.26%	$ 3,801,394	$ 107,176.00	2.82%
					$ -	
WORKER'S COMPENSATION	$ 72,989	$ 51,741	-29.11%	$ 51,741	$ -	0.00%
PROPERTY AND LIABILITY	$ 180,096	$ 169,669	-5.79%	$ 169,669	$ -	0.00%
					$ -	
VEHICLE INSURANCE	$ 361,471	$ 324,787	-10.15%	$ 324,787	$ -	0.00%
					$ -	
PUBLIC OFFICIALS INSURANCE	$ 70,962	$ 52,950	-25.38%	$ 40,000	$ (12,950.00)	-32.38%
					$ -	
LAW ENFORCEMENT	$ 102,935	$ 70,839	-31.18%	$ 70,839	$ -	0.00%
TOTALS	$ 4,492,143	$ 4,364,204	-2.85%	$ 4,458,430	$ 94,226.00	2.11%

SCHEDULE OF INSURANCE COSTS LAST THREE YEARS

Life and Health Insurance				
	Actual	Budget	Budget	Increase
Department	2013 - 2014	2014 - 2015	2015 - 2016	(Decrease)
Legislative Office	$ 68,803	$ 54,950	$ 70,200	$ 15,250
Chief Executive Office	$ 29,107	$ 30,630	$ 30,630	$ -
Finance Office	$ 163,013	$ 174,900	$ 150,000	$ (24,900)
Support Services	$ 68,081	$ 79,480	$ 63,000	$ (16,480)
Police Services	$ 1,242,458	$ 1,082,694	$ 1,250,000	$ 167,306
E911	$ 121,184	$ 137,000	$ 137,000	$ -
Recreation and Leisure	$ 91,769	$ 105,600	$ 105,600	$ -
Streets	$ 509,547	$ 515,500	$ 515,500	$ -
Planning Building Zoning	$ 128,932	$ 136,700	$ 136,700	$ -
Animal Control	$ 21,284	$ 22,275	$ 22,275	$ -
Fire EMS	$ 314,493	$ 359,000	$ 325,000	$ (34,000)
Fire Fighters	$ 749,563	$ 778,070	$ 778,070	$ -
EMA	$ 27,573	$ 32,750	$ 32,750	$ -
Sanitation Operations	$ 66,167	$ 77,150	$ 77,150	$ -
Fleet Services	$ 101,716	$ 107,519	$ 107,519	$ -
Total	**$ 3,703,690**	**$ 3,694,218**	**$ 3,801,394**	**$ 107,176**

Property and Liability Insurance				
	Actual	Budget	Budget	Increase
Department	2013 - 2014	2014 - 2015	2015 - 2016	(Decrease)
Legislative Office		$ -		$ -
Chief Executive		$ -		$ -
Finance Office	$ 25,200	$ 25,632	$ 25,632	$ -
Support Services				$ -
Police Services	$ 31,080	$ 31,424	$ 31,424	$ -
E911				$ -
Recreation and Leisure	$ 5,040	$ 5,000	$ 5,000	$ -
Streets	$ 19,320	$ 19,700	$ 19,700	$ -
Planning Building Zoning	$ 9,240	$ 9,100	$ 9,100	$ -
Animal Control				$ -
Fire EMS				$ -
Fire Fighters	$ 23,520	$ 23,169	$ 23,169	$ -
EMA				$ -
Sanitation Operations	$ 30,240	$ 30,832	$ 30,832	$ -
Fleet Services	$ 24,360	$ 24,812	$ 24,812	$ -
Total	**$ 168,000**	**$ 169,669**	**$ 169,669**	**$ -**

Worker's Compensation				
	Actual	Budget	Budget	Increase
Department	2013 - 2014	2014 - 2015	2015 - 2016	(Decrease)
Legislative Office		$ -		$ -
Chief Executive Office		$ -		$ -
Finance Office	$ 2,860	$ 1,849	$ 1,849	$ -
Support Services		$ -		$ -
Police Services	$ 23,725	$ 15,600	$ 15,600	$ -
E911		$ -		$ -
Recreation and Leisure	$ 2,920	$ 2,300	$ 2,300	$ -
Streets	$ 15,330	$ 13,649	$ 13,649	$ -
Planning Building Zoning	$ 414	$ 414	$ 414	$ -
Animal Control		$ -		$ -
Fire EMS	$ 4,745	$ 2,959	$ 2,959	$ -
Fire Fighters	$ 19,710	$ 12,207	$ 12,207	$ -
EMA		$ -		$ -
Sanitation Operations	$ 2,190	$ 1,743	$ 1,743	$ -
Fleet Service	$ 1,095	$ 1,020	$ 1,020	$ -
Total	**$ 72,989**	**$ 51,741**	**$ 51,741**	**$ -**

Vehicle Insurance				
	Actual	Budget	Budget	Increase
Department	2013 - 2014	2014 - 2015	2015 - 2016	(Decrease)
Legislative Office		$ -		$ -
Chief Executive Office	$ 3,615	$ 2,991	$ 2,991	$ -
Finance Office				$ -
Support Services				$ -
Police Services	$ 162,662	$ 146,465	$ 146,465	$ -
E911				$ -
Recreation and Leisure	$ 7,229	$ 5,698	$ 5,698	$ -
Streets	$ 79,524	$ 71,835	$ 71,835	$ -
Planning Building Zoning	$ 18,074	$ 16,100	$ 16,100	$ -
Animal Control	$ 1,807	$ 1,456	$ 1,456	$ -
Fire EMS	$ 21,688	$ 19,326	$ 19,326	$ -
Fire Fighters	$ 41,569	$ 35,651	$ 35,651	$ -
EMA				$ -
Sanitation Operations	$ 10,844	$ 11,265	$ 11,265	$ -
Fleet Service	$ 14,459	$ 14,000	$ 14,000	$ -
Total	**$ 361,471**	**$ 324,787**	**$ 324,787**	**$ -**

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
406	CODES COMPLIANCE SUPERVISOR	E	17	37,712.00	49,974.00	63,358.00
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	7	24,516.00	32,484.00	41,186.00
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
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 DRIVER	N	17	37,712.00	49,974.00	63,358.00
577	FIRE CAPTAIN	N	26	51,568.00	65,715.00	86,635.00
576	FIRE LIEUTENTANT	N	21	42,991.00	56,970.00	72,226.00
579	FIRE MARSHALL	E	27	54,208.00	67,464.00	91,068.00
571	FIREFIGHTER/EMT	N	14	33,754.00	44,727.00	56,705.00
575	FIREFIGHTER/PARAMEDIC	N	18	39,033.00	51,723.00	65,574.00
580	FIRE BATTALION CHIEF	E	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
245	MAINTENANCE MANAGER	E	24	46,950.00	62,217.00	78,876.00
221	MAINTENANCE WORKER	N	5	21,877.00	28,987.00	36,753.00
225	MAINTENANCE WORKER, SR.	N	7	24,516.00	32,484.00	41,186.00
3	MANAGEMENT ANALYST	E	18	39,033.00	51,723.00	65,574.00
532	MASTER POLICE DETECTIVE	N	17	37,712.00	49,974.00	63,358.00

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

	JOB CODE AND TITLE	FLSA	GRADE	MINIMUM	MID-POINT	MAXIMUM
503	MASTER POLICE OFFICER	N	16	36,394.00	48,225.00	61,141.00
232	MECHANIC	N	11	29,795.00	39,480.00	50,054.00
233	MECHANIC, SR.	N	13	32,435.00	42,978.00	54,490.00
101	OFFICE ASSISTANT	N	6	23,197.00	30,736.00	38,970.00
105	OFFICE ASSISTANT, SR	N	7	24,516.00	32,484.00	41,186.00
583	OPERATION OFFICER EMERGENCY MGT		34	72,683.00		122,108.00
236	OPERATIONS MANAGER	E	18	39,033.00	51,723.00	65,574.00
234	PARTS MANAGER	N	13	32,435.00	42,978.00	54,490.00
509	POLICE CAPTAIN	E	26	51,568.00	65,715.00	86,635.00
535	POLICE COLONEL	E	31	64,765.00	86,785.00	108,805.00
531	POLICE DETECTIVE	N	16	36,394.00	48,225.00	61,141.00
508	POLICE LIEUTENANT	N	22	44,311.00	58,719.00	74,443.00
510	POLICE MAJOR	E	27	54,208.00	67,464.00	91,068.00
502	POLICE OFFICER	N	14	33,754.00	44,727.00	56,705.00
	POLICE OFFICER (NON-CERTIFIED)	N		32,146.00		
507	POLICE SERGEANT	N	21	42,991.00	56,970.00	72,226.00
533	POLICE SERGEANT DETECTIVE	N	21	42,991.00	56,970.00	72,226.00
311	PROGRAM COORDINATOR	N	15	35,074.00	46,476.00	58,925.00
407	PLANNER 1	E	17	37,712.00	49,974.00	63,358.00
301	RECREATION SUPERVISOR	N	10	28,474.00	37,731.00	47,838.00
124	RECORDS SUPERVISOR	N	12	31,114.00	41,229.00	52,273.00
216	SANITATION ADMINISTRATOR	E	16	36,394.00	48,225.00	61,141.00
312	SENIOR COORDINATOR	N	15	35,074.00	46,476.00	58,925.00
562	SIGN TECHNICIAN	N	10	28,474.00	37,731.00	47,838.00
102	STAFF ASSISTANT	N	9	27,156.00	35,982.00	45,622.00
243	SUPERVISOR, BUILDING MAINT	E	18	39,033.00	51,723.00	65,574.00
235	SUPERVISOR, FLEET MAINT	E	18	39,033.00	51,723.00	65,574.00
242	SUPERVISOR, PARKS	E	18	39,033.00	51,723.00	65,574.00
215	SUPERVISOR, STREET	E	18	39,033.00	51,723.00	65,574.00
227	TEAM LEADER	N	14	33,754.00	44,727.00	56,705.00
241	TRADES SPECIALIST	N	12	31,114.00	41,229.00	52,273.00
581	TRAINING OFFICER, EMS	E	27	54,208.00	67,464.00	91,068.00
582	TRAINING OFFICER, FIRE	E	27	54,208.00	67,464.00	91,068.00

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

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

CITY OF FOREST PARK, GEORGIA

MISCELLANEOUS STATISTICS

June 30, 2014

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	3
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	6,430
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)	9.8%
Per Capita Income (2010 Census)	$13,778

PROJECTED REVENUES VS. REQUESTED BUDGETS
FY 2015-2016

GENERAL FUND				TOTALS
PROJECTED REVENUES				
	PAGE #			
REVENUES FY 2015-2016 GENERAL FUND				$ 23,290,359
TRANSFER FROM SANITATION FUND				$ 302,288
TOTAL ANTICIPATED REVENUE				**$ 23,592,647**

GENERAL FUND DEPARTMENTS	PAGE #	DEPARTMENT REQUESTS	FLEET ALLOCATION	TOTAL EXPENDITURES
LEGISLATIVE OFFICE		$ 473,339	$ -	$ 449,339
CITY MANAGER OFFICE		$ 329,363	$ -	$ 329,363
FINANCE OFFICE		$ 1,428,780	$ -	$ 1,452,780
JUDGES AND SOLICITORS		$ 132,927	$ -	$ 132,927
SUPPORT SERVICES		$ 357,084	$ -	$ 357,084
POLICE SERVICES		$ 8,996,447	$ -	$ 8,996,447
E911 COMMUNICATIONS		$ 563,406	$ -	$ 563,406
RECREATION AND LEISURE		$ 1,258,352	$ -	$ 1,258,352
PLANNING, BUILDING, ZONING		$ 807,571	$ -	$ 807,571
ANIMAL CONTROL		$ 114,808	$ -	$ 114,808
EMS SERVICES		$ 1,750,940	$ -	$ 1,750,940
FIRE SERVICES		$ 3,948,330	$ -	$ 3,948,330
EMERGENCY MGT.		$ 169,737	$ -	$ 169,737
FLEET SERVICES (included in Department Totals)		$ 1,068,283	$ (1,068,283)	$ -
PUBLIC WORKS MAINTENANCE		$ 3,127,563	$ -	$ 3,127,563
PUBLIC WORKS PARKS MAINTENANCE		$ 134,000	$ -	$ 134,000
TOTAL GENERAL FUND BUDGET REQUESTS				**$ 23,592,647**

GENERAL FUND REVENUES OVER EXPENDITURES				**0**

SANITATION FUND				
PROJECTED OPERATING REVENUES	**PAGE #**			
REFUSE COLLECTION		$ 2,657,100	$ -	$ 2,657,100
FEES AND OTHER REVENUE		$ -	$ -	$ -
TOTAL OPERATING REVENUES		**$ 2,657,100**	**$ -**	**$ 2,657,100**

PROJECTED OPERATING EXPENSES	**PAGE #**			
SOLID WASTE COLLECTION FEES		$ 2,254,707	$ -	$ 2,254,707
OTHER OPERATING EXPENSES		$ -	$ -	$ -
TOTAL OPERATING EXPENSES		**$ 2,254,707**	**$ -**	**$ 2,254,707**

OPERATING INCOME		**$ 402,393**	**$ -**	**$ 402,393**

PROJECTED TRANSFER TO GENERAL FUND	S2	**$ (302,288)**
PROJECTED NET INCOME		**$ 100,105**

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

REVENUES		CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
TAXES					
100-00-0000-31-1100	REAL PROP TAX CURRENT	4,647,500	4,879,875	232,375	5.00
100-00-0000-31-1101	PROPERTY TAX- UTILITY	850,000	900,000	50,000	5.88
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	185,000	200,000	15,000	8.11
100-00-0000-31-1300	PROPERTY - PERSONAL CURRENT	2,178,750	2,287,700	108,950	5.00
100-00-0000-31-1310	PROPERTY TAX - MOTOR VEHICLE	1,100,000	1,100,000	0	0.00
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	110,000	120,000	10,000	9.09
100-00-0000-31-1760	FRANCHISE FEES AT&T/BELLSOUTH	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	5,320,000	5,200,000	(120,000)	2.26-
100-00-0000-31-3112	DUE FROM DEVELOPMENT AUTH	0	0	0	0.00
100-00-0000-31-6100	BUSINESS OCCUPATION TAXES	850,000	900,000	50,000	5.88
100-00-0000-31-6101	BUS LIC & OCC TAX PENALTY	15,000	15,000	0	0.00
100-00-0000-31-6200	INSURANCE PREMIUM TAXES	975,000	1,050,000	75,000	7.69
100-00-0000-31-9000	PENALTY & INT - DELNQUENT TAX	75,000	75,000	0	0.00
100-00-0000-31-9001	PUBLIC WORKS LIENS	50,500	50,500	0	0.00
TOTAL TAXES		18,111,750	18,533,075	421,325	2.33
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
100-00-0000-32-1900	LICENSE AGREEMENTS	13,200	48,000	34,800	263.64
100-00-0000-32-2210	ZONING AND LAND USE FEES	2,000	2,000	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	18,000	18,000	0	0.00
100-00-0000-32-3100	BUILDING STRUCTURES & EQPT	75,000	100,000	25,000	33.33
100-00-0000-32-4400	PENALTIES & INT ON BUSN LICEN	10,000	10,000	0	0.00
TOTAL LICENSES & PERMITS		253,200	313,000	59,800	23.62
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

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

REVENUES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
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	5,000	4,000	400.00
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	30,000	30,000	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	500,000	(100,000)	16.67-
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
100-00-0000-34-2910 FARMERS MARKET FEES	552,564	552,564	0	0.00
100-00-0000-34-3000 LARP REVENUES	0	0	0	0.00
100-00-0000-34-3001 LMIG PROGRAM REVENUE	0	0	0	0.00
100-00-0000-34-3002 LMIG PRORAM REV FY14	0	0	0	0.00
100-00-0000-34-3003 LMIG PROGRAM REVENUE FY15	0	0	0	0.00
100-00-0000-34-3004 LMIG PROGRAM REVENUE FY16	0	135,000	135,000	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	30,000	82,600	52,600	175.33
100-00-0000-34-7201 R/L - INSTRUCTIONAL CLASSES	21,500	22,000	500	2.33
100-00-0000-34-7202 R/L - FIELD RENTAL	4,100	3,100	(1,000)	24.39-
100-00-0000-34-7203 R/L - IDENTIFICATION FEES	11,000	12,500	1,500	13.64
100-00-0000-34-7204 R/L - OUTDOOR POOL	10,000	11,500	1,500	15.00
100-00-0000-34-7205 R/L - INDOOR POOL	1,500	3,000	1,500	100.00
100-00-0000-34-7206 R/L - MINIATURE GOLF	0	0	0	0.00
100-00-0000-34-7300 R/L - SPECIAL EVENTS	16,000	16,000	0	0.00
100-00-0000-34-7500 R/L - SWIM CLASSES	9,500	10,500	1,000	10.53
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	37,000	38,000	1,000	2.70
100-00-0000-34-7504 R/L - SOCCER	23,500	21,000	(2,500)	10.64-
100-00-0000-34-7505 R/L - ADULT RECREATION LEAGUE	17,300	15,700	(1,600)	9.25-
100-00-0000-34-7506 R/L - SENIOR PROGRAMS	6,420	6,420	0	0.00
100-00-0000-34-7507 R/L - GIRL'S FAST PITCH	3,900	3,900	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	1,439,284	1,532,784	93,500	6.50
FINES & FORFEITURES				
100-00-0000-35-1170 FINES - COURT	2,250,000	2,000,000	(250,000)	11.11-
100-00-0000-35-1171 FINES - PROBATION COLLECTED	800,000	800,000	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

REVENUES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
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
100-00-0000-35-1177 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	3,110,000	2,860,000	(250,000)	8.04-
INVESTMENT INCOME				
100-00-0000-36-1000 INVESTMENT INCOME -INTEREST	10,000	10,000	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	0	0	0	0.00
TOTAL INVESTMENT INCOME	10,000	10,000	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	500	0	0.00
100-00-0000-37-1003 CENTENNIAL CELEBRATION	0	0	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	1,000	1,000	0	0.00
MISCELLANEOUS REVENUE				
100-00-0000-38-1000 RENTAL INCOME	0	0	0	0.00
100-00-0000-38-2000 TELEPHONE COMMISSION REC-LEIS	0	0	0	0.00
100-00-0000-38-9001 MISCELLANEOUS REVENUE - OTHER	30,000	40,000	10,000	33.33
100-00-0000-38-9002 MISC REVENUE - CASH OVER/SHOR	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	0	(2,500)	100.00-
TOTAL MISCELLANEOUS REVENUE	33,000	40,500	7,500	22.73
TOTAL REVENUES	22,958,234	23,290,359	332,125	1.45

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

540-SANITATION FUND

REVENUES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
CHARGES FOR SERVICES				
540-00-0000-34-4110 REFUSE COLLECTION CHARGES	2,233,789	2,115,000	(118,789)	5.32-
540-00-0000-34-4130 OTHER REVENUE/SALE OF SCRAP I	25,000	15,000	(10,000)	40.00-
540-00-0000-34-4190 OTHER CHARGES SANITATION PENA	20,000	15,000	(5,000)	25.00-
540-00-0000-34-4191 FEES FOR COMPACTORS	0	120,000	120,000	0.00
540-00-0000-34-4192 ROLL-OFF FEES	550,000	380,000	(170,000)	30.91-
540-00-0000-34-4193 PERMIT FEES	600	600	0	0.00
540-00-0000-34-4194 HOST FEE	96,000	10,000	(86,000)	89.58-
540-00-0000-34-4195 RECYCLING	0	1,500	1,500	0.00
TOTAL CHARGES FOR SERVICES	2,925,389	2,657,100	(268,289)	9.17-
INVESTMENT INCOME				
540-00-0000-36-1000 INTEREST EARNED	0	0	0	0.00
TOTAL INVESTMENT INCOME	0	0	0	0.00
MISCELLANEOUS REVENUE				
540-00-0000-38-9001 MISCELLANEOUS REVENUE - OTHER	0	0	0	0.00
TOTAL MISCELLANEOUS REVENUE	0	0	0	0.00
TOTAL REVENUES	2,925,389	2,657,100	(268,289)	9.17-

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 2015-2016 is 14.743 mills, which is the same rate as the current year. Estimated revenue of $8,267,575 to be collected in real and personal property tax represents an increase of $406,325 over the prior year. The estimated revenue is due primarily to a projected five percent increase in the City's 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. 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 2015-2016 is $1,100,000 from this tax, which represents the same amount as the current year.

LIQUOR, BEER, AND WINE TAXES AND LICENSES

By law the City is allowed to levy a tax on all sales of alcoholic beverages sold in Forest Park. Anticipated revenues for FY 2015-2016 are $365,000, which is the same as the current fiscal year. An alcohol business license is required for the sale of alcoholic beverages. Estimated revenues for FY2015-2016 are $135,000.

FRANCHISE TAXES

Estimated revenues for FY 2015-2016 are $1,490,000 which represents an increase of $10,000 over the current 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.

INSURANCE PREMIUM TAXES

The State of Georgia collects a tax based on insurance premiums sold and collected. Estimated revenues for FY 2015-2016 are $1,050,000, which reflects an increase of $75,000 over FY 2014-2015. The actual amount received for the current year is $996,067, slightly more than the budgeted amount of $975,000. The budget amount for FY 2015-2016 is based on the actual for FY 2014-2015. An annual increase is expected as the economy improves. Also, the Georgia Department of Revenue has continued to improve their method of collection.

LOCAL OPTION SALES TAX

Estimated revenue for FY 2015-2016 is $5,200,000, which reflects a decrease of $120,000 from the current year, based on actual revenue received. 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 and the cities in the County renegotiated the distribution of the sales tax in April 2013. Beginning with fiscal year 2013-2014, Clayton County receives 68.59% of the tax collected in the county and the six cities receive the remaining 31.41%. Forest Park receives 10.58% of the total collections.

BUSINESS OCCUPATION TAX

The estimated revenue for FY 2015-2016 is $1,035,000, which represents an increase of $45,000 over the FY 2014-2015 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 2015-2016 are $100,000. The amount reflects an increase of $25,000 over the current year 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 2015-2016 is $500,000, which is a decrease of $100,000 from the current year. The decrease is based on actual collections for the prior two fiscal years. 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 $550; the rate for Advanced Life Support Level 1 is $600 and Advanced Life Support Level 2 is $800. 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%.

FARMERS MARKET FEES

The revenue was added to the budget during fiscal year 2013-2014, for the purpose of providing police services at the State Farmers Market. The amount for FY 2015-2016 is $552,564, which is the same as for the current year.

RECREATION AND LEISURE FEES

The estimated revenue from Recreation and Leisure activities for 2015-2016 is estimated to be $293,720 which is an increase of $54,000 over the current year estimate. The increase in revenues is related to a corresponding estimated increase in program facilities, participation and costs. 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.

PROBATION FUNDS COLLECTED

Estimated revenue for FY 2014-2015 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 2015-2016 are $2,000,000, which is $250,000 less than the current year estimate. The expected reduction is due primarily to vacant patrol officer positions. A portion of the amounts collected are forwarded to other agencies.

ENVIRONMENTAL COURT FINES

Estimated revenue for 2015-2016 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 2015-2016 is $302,288. 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 in these areas with the City's development of the Ft. Gillem property.

ALL OTHER GENERAL FUND REVENUE

All other revenue for 2015-2016 is estimated to be $476,500. 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

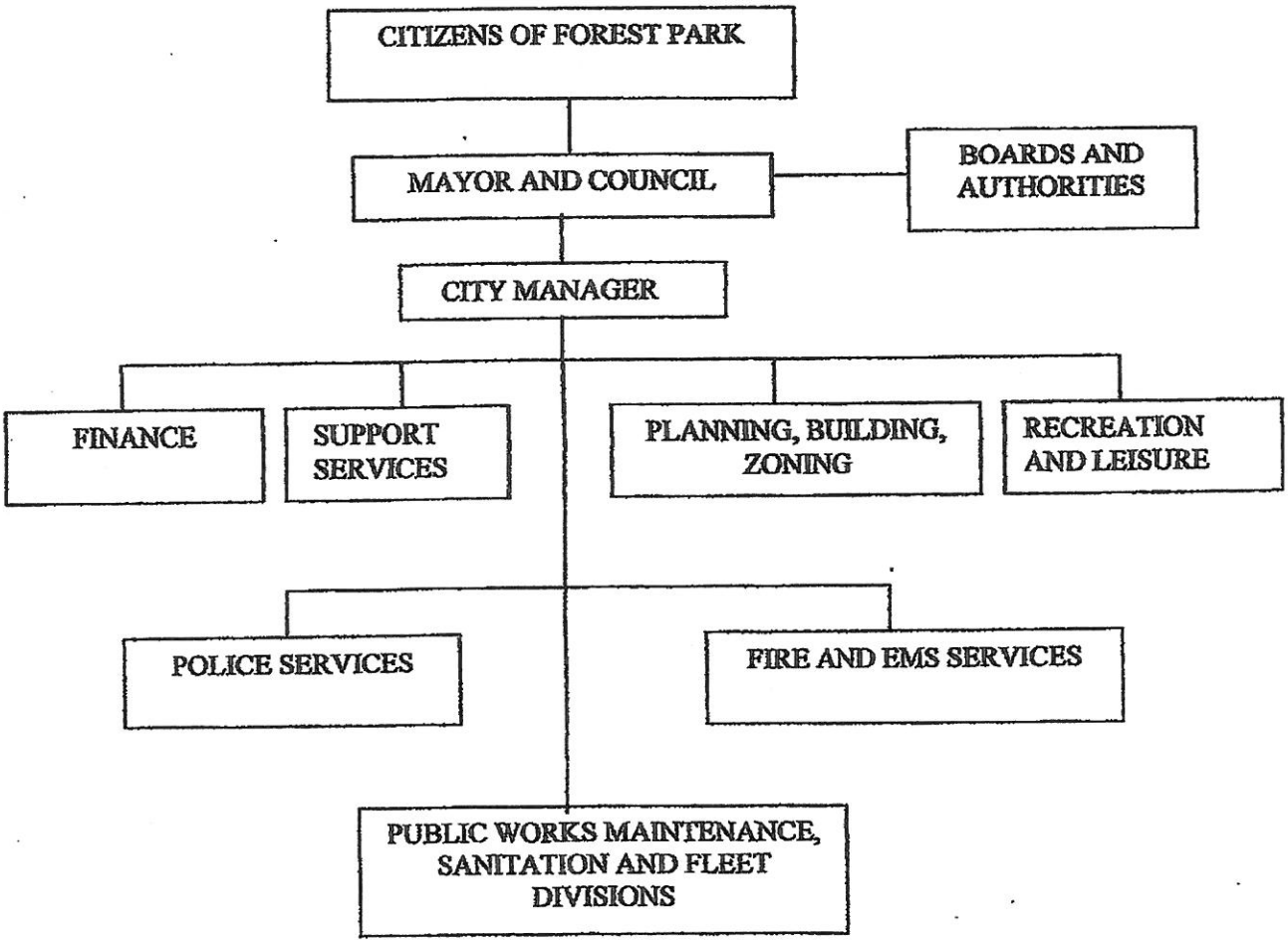
Estimated revenues for FY 2015-2016 are $2,657,100, which is a decrease from the current year. The decrease can be primarily attributed to estimated roll-off container fees. This revenue includes both residential and commercial collections. The City contracts refuse collection services for both residential and commercial customers. The fee for residential service 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. Sanitation Collection is reported as a separate Fund, as a result of the mandated Chart of Accounts instituted by the State of Georgia.

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



CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
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	70,200	70,200	0	0.00
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	2,500	2,500	0	0.00
100-20-1110-51-2903 EMPLOYEE DEATH BENEFIT	0	0	0	0.00
100-20-1120-51-2201 FICA	248	248	0	0.00
100-20-1120-51-2301 MEDICARE	58	58	0	0.00
TOTAL PERSONAL SERV. & EE BENE	216,654	216,654	0	0.00
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	500	(2,000)	80.00-
100-20-1110-52-1105 REWARD REPORTING SYSTEM	0	0	0	0.00
100-20-1110-52-1106 ELECTION EXPENSE	0	36,000	36,000	0.00
100-20-1110-52-1107 SCHOOL CROSSING GUARDS	0	0	0	0.00
100-20-1110-52-1108 KEEP FOREST PARK BEAUTIFUL	97,185	97,185	0	0.00
100-20-1110-52-3104 PUBLIC OFFICIALS INSURANCE	52,950	40,000	(12,950)	24.46-
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 ASSN	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/CONV T SMITH	4,000	4,000	0	0.00
100-20-1110-52-3704 WARD 2 MTGS/CONV D ANTOINE	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	4,000	0	(4,000)	100.00-
100-20-1110-52-3907 WARD 1 PROJECTS - T SMITH	4,000	0	(4,000)	100.00-
100-20-1110-52-3908 WARD 2 PROJECTS - D ANTOINE	4,000	0	(4,000)	100.00-
100-20-1110-52-3910 WARD 3 PROJECTS-M MCCORD	4,000	0	(4,000)	100.00-
100-20-1110-52-3911 WARD 4 PROJECTS - L AKINS	4,000	0	(4,000)	100.00-
100-20-1110-52-3912 WARD 5 PROJECTS- L LORD	4,000	0	(4,000)	100.00-
100-20-1110-52-3913 PUBLIC RELATIONS	30,000	15,000	(15,000)	50.00-
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
100-20-1110-52-3917 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
100-20-1320-52-3701	0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	250,635	232,685	(17,950)	7.16-

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
CAPITAL OUTLAYS				
100-20-1110-54-2502 CAPITAL OUTLAY	2,000	0	(2,000)	100.00-
TOTAL CAPITAL OUTLAYS	2,000	0	(2,000)	100.00-
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	469,289	449,339	(19,950)	4.25-

Legislative Office
Line Item Explanation Schedules
FY 2015-2016

		Budget Variance
100-20-1110-52-1104	**Contributions Non-Profit Group**	**(2,000)**
The line item decrease reflects a reduction in contributions.		
100-20-1110-52-1106	**Election Expense**	**36,000**
The line item increase represents an amount to be retained for election expense since year 2015 is an election year.		
100-20-1110-52-3104	**Public Officials Insurance**	**(12,950)**
The decrease is due to an expected premium reduction with a new carrier.		
100-20-1110-52-3905	**Mayor's Projects**	**(4,000)**
The decrease is the result of a policy change for Mayor and Council to approve each project by Ordinance, instead of providing a budget amount.		
100-20-1110-52-3907	**Ward 1 Projects T Smith**	**(4,000)**
The decrease is the result of a policy change for Mayor and Council to approve each project by Ordinance, instead of providing a budget amount.		
100-20-1110-52-3908	**Ward 2 Projects – D Antoine**	**(4,000)**
The decrease is the result of a policy change for Mayor and Council to approve each project by Ordinance, instead of providing a budget amount.		
100-20-1110-52-3910	**Ward 3 Projects – M McCord**	**(4,000)**
The decrease is the result of a policy change for Mayor and Council to approve each project by Ordinance, instead of providing a budget amount.		
100-20-1110-52-3911	**Ward 4 Projects – L Akins**	**(4,000)**
The decrease is the result of a policy change for Mayor and Council to approve each project by Ordinance, instead of providing a budget amount.		
100-20-1110-52-3912	**Ward 5 Projects – L Lord**	**(4,000)**
The decrease is the result of a policy change for Mayor and Council to approve each project by Ordinance, instead of providing a budget amount.		
100-20-1110-52-3913	**Public Relations**	**(15,000)**
The decrease is based on the expected amount needed for fiscal year 2015.		
100-20-1110-54-2502	**Capital Outlay**	**(2,000)**
The decrease reflects no capital outlay requests for fiscal year 2015-20		

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.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
CHIEF EXECUTIVE OFFICE				
PERSONAL SERV. & EE BENE				
100-21-1320-51-1101 SALARIES	239,500	239,500	0	0.00
100-21-1320-51-1301 OVERTIME	0	0	0	0.00
100-21-1320-51-2101 LIFE AND HEALTH INSURANCE	30,630	30,630	0	0.00
100-21-1320-51-2201 FICA	14,360	14,360	0	0.00
100-21-1320-51-2301 MEDICARE	3,475	3,475	0	0.00
100-21-1320-51-2401 RETIREMENT CONTRIBUTIONS	7,500	8,500	1,000	13.33
100-21-1320-51-2901 SICK LEAVE SELL BACK	1,000	1,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	296,465	297,465	1,000	0.34
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
100-21-1320-52-1200 STAFF PERSON/RE-DEVELOPMENT W	0	0	0	0.00
100-21-1320-52-2202 COMPUTER EQUIPMENT MAINTENANC	0	0	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	2,000	2,000	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	1,500	(500)	25.00-
100-21-1320-52-3701 SCHOOL, SEMINARS, TRAVEL	5,500	5,500	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	18,691	18,191	(500)	2.68-
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	1,500	842	(658)	43.87-
100-21-1320-53-1713 FLEET LABOR CHARGE	1,000	1,123	123	12.30
100-21-1320-53-1714 FLEET EQUIPMENT MAINTENANCE	1,000	4,835	3,835	383.50
100-21-1320-53-1715 FLEET OVERHEAD CHARGE	494	407	(87)	17.61-
TOTAL SUPPLIES	10,494	13,707	3,213	30.62
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	325,650	329,363	3,713	1.14

City Manager Office
Line Item Explanation Schedules
FY 2015-2016

		Budget Variance
100-21-1320-51-2401	**Retirement Contributions**	**1,000**

The line item change is due to a change in contributions within the department.

100-21-1320-52-3601	**Dues and Subscriptions**	**(500)**

The decrease is the result of review of actual activity for the current and prior fiscal years.

100-21-1320-53-1270	**Fleet Gas Charge**	**(658)**

The line item change is based on review of actual costs for fiscal years 2013 and 2014.

100-21-1320-53-1713	**Fleet Labor Charge**	**123**

The line item change is based on review of actual costs for fiscal years 2013 and 2014.

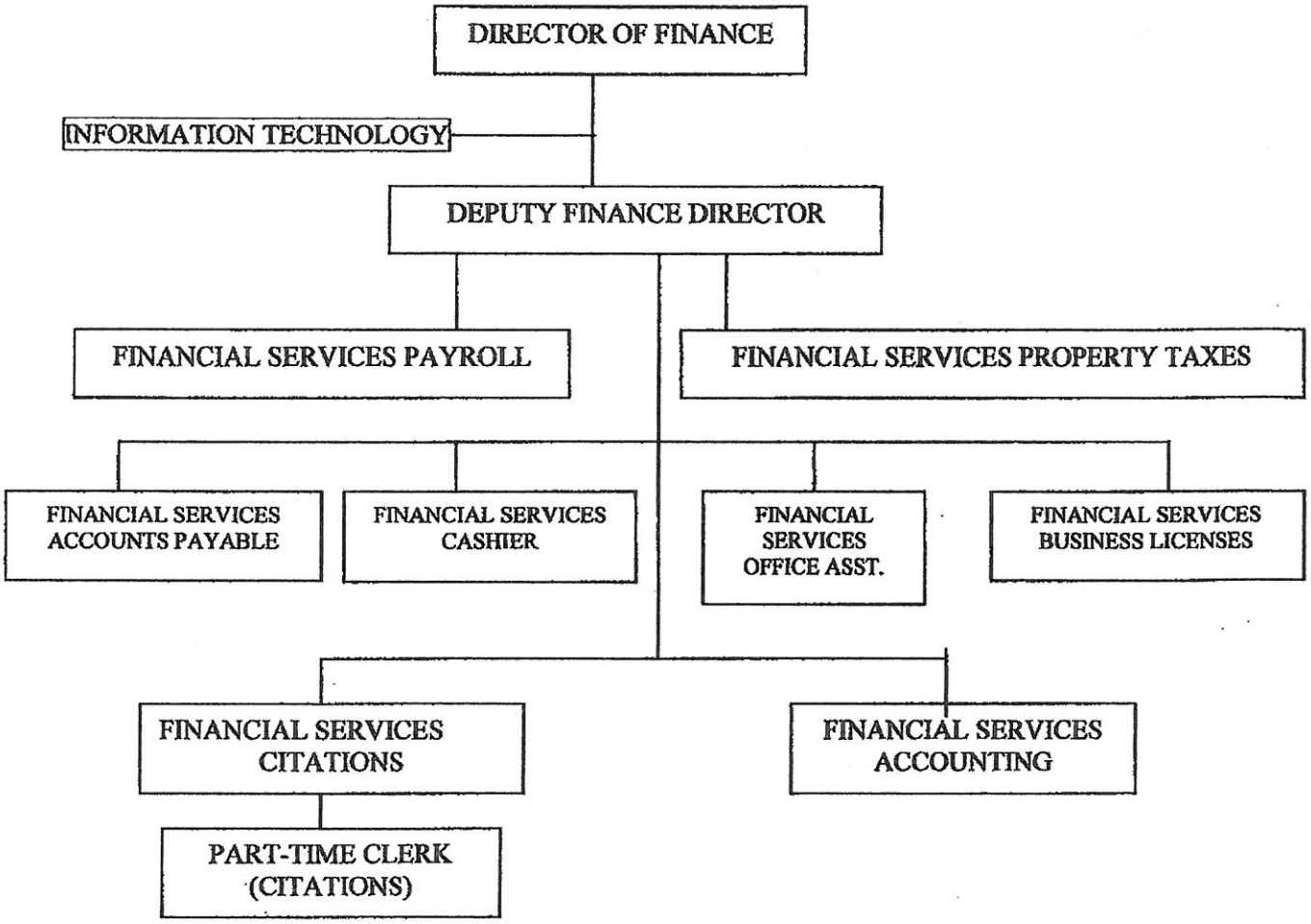
100-21-1320-53-1714	**Fleet Equipment Maintenance**	**3,835**

The line item change is based on review of actual costs for fiscal years 2014.

100-21-1320-53-1713	**Fleet Overhead Charge**	**(87)**

The line item change is based on review of actual costs for fiscal years 2013 and 2014.

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
    - (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: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
FINANCE OFFICE				
PERSONAL SERV. & EE BENE				
100-22-1510-51-1101 SALARIES	497,450	497,450	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	174,900	150,000	(24,900)	14.24-
100-22-1510-51-2201 FICA	31,000	31,000	0	0.00
100-22-1510-51-2301 MEDICARE	7,250	7,250	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	160,000	100,000	(60,000)	37.50-
100-22-1510-51-2403 RETIREE MEDICAL PLAN (OPEB)	21,039	21,039	0	0.00
100-22-1510-51-2404 HEALTH REIMBURSEMENT EXP	0	24,000	24,000	0.00
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	918,688	857,788	(60,900)	6.63-
PURCHASED/CONTRACT SERV.				
100-22-1510-52-1001 ANNUAL AUDIT	40,000	40,000	0	0.00
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	250,000	250,000	0	0.00
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	0	0	0	0.00
100-22-1510-52-2204 HVAC MAINTENANCE ALL DEPARTME	38,160	38,160	0	0.00
100-22-1510-52-2214 FACILITY IMPROVEMENTS	5,000	5,000	0	0.00
100-22-1510-52-2714 WORKERS' COMP - STATE AUDIT F	0	0	0	0.00
100-22-1510-52-3101 VEHICLE INSURANCE	0	0	0	0.00
100-22-1510-52-3102 PROPERTY & LIABILITY INSURANC	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	25,000	7,000	38.89

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-22-1510-52-3301 LEGAL ADVERTISEMENTS	0	0	0	0.00
100-22-1510-52-3401 PRINTING	6,000	6,000	0	0.00
100-22-1510-52-3501 CAR ALLOWANCE	0	0	0	0.00
100-22-1510-52-3601 DUES AND SUBSCRIPTIONS	3,500	3,500	0	0.00
100-22-1510-52-3701 SCHOOLS, SEMINARS, TRAVEL	7,500	10,000	2,500	33.33
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	10,000	9,500	1,900.00
100-22-1510-52-3904 REFUNDS PROPERTY TAX	0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	498,792	517,792	19,000	3.81
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 MAINT & REPAIR	15,000	15,000	0	0.00
100-22-1510-53-1210 UTILITIES - WATER/SEWER	1,800	4,000	2,200	122.22
100-22-1510-53-1231 UTILITIES-ELECTRICITY	25,000	30,000	5,000	20.00
100-22-1510-53-1270 FLEET GAS CHARGE	0	0	0	0.00
100-22-1510-53-1604 OFFICE EQUIPMENT	1,000	1,000	0	0.00
100-22-1510-53-1713 FLEET LABOR CHARGE	0	0	0	0.00
100-22-1510-53-1714 FLEET EQUIPMENT MAINTENANCE	0	0	0	0.00
100-22-1510-53-1715 FLEET OVERHEAD CHARGE	0	0	0	0.00
TOTAL SUPPLIES	70,000	77,200	7,200	10.29
CAPITAL OUTLAYS				
100-22-1510-54-2502 CAPITAL OUTLAY	6,000	0	(6,000)	100.00-
TOTAL CAPITAL OUTLAYS	6,000	0	(6,000)	100.00-
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
LOAN				
100-22-1510-58-2300 INTEREST - TAX ANTICIPATION L	0	0	0	0.00
100-22-1510-58-3000 FISCAL AGENT FEES	0	0	0	0.00
TOTAL LOAN	0	0	0	0.00
OTHER FINANCES				
100-22-1510-61-1001 TRANS/CAPITAL REPLACEMENT FUN	0	0	0	0.00
100-22-1510-61-1002 TRANS/CAPITAL WORKER'S COMP F	0	0	0	0.00
100-22-1510-61-1003 TRANSFER OUT TO FLEET SERVICE	0	0	0	0.00
100-22-1510-61-1004 TRANSFER TO GRANT FUNDS (220)	0	0	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-22-1510-61-1005 TRANSFER TO GRANT FUNDS (250)	0	0	0	0.00
100-22-1510-61-1006 TRANSFER TO LRA - FUND 251	0	0	0	0.00
100-22-1510-61-1007 TRANSFER TO LOCAL DRUG TASK F	0	0	0	0.00
100-22-1510-61-1008 TRANSFER TO DEVELOPMENT AUTHO	0	0	0	0.00
100-22-1510-61-1009 TRANSFER TO HOTEL/MOTEL FUND	0	0	0	0.00
100-22-1510-61-1010 TRANSFER TO SPLOST FUND (320)	0	0	0	0.00
100-22-1510-61-1304 OPERATING TRANSFER FR GEN FUN	0	0	0	0.00
TOTAL OTHER FINANCES	0	0	0	0.00
TOTAL FINANCE OFFICE	1,493,480	1,452,780	(40,700)	2.73-

Finance
Line Item Explanation Schedules
FY 2015-2016

		Budget Variance
100-22-1510-51-2101	**Life and Health Insurance**	**(24,900)**

The decrease is based on actual department costs for fiscal year 2014.

100-22-1510-51-2402	**Retirement Administration Fee**	**(60,000)**

The decrease is based on reduced fees as a result of changing Plan Custodian.

100-22-1510-51-2404	**Health Reimbursement Expense**	**24,000**

The increase is based on the estimated amount to cover employee deductibles.

100-22-1510-52-3202	**Telephones**	**7,000**

The line item increase is based on review of actual costs for fiscal year 2014.

100-22-1510-52-3701	**Schools, Seminars, Travel**	**2,500**

The line item increase is based on review of actual costs for fiscal years 2013 and 2014. Costs have increased with the addition of an IT Manager and training for other staff

100-22-1510-52-3903	**Bad Debt Expense**	**9,500**

The increase is based on review of actual costs for fiscal years 2013 and 2014.

100-22-1510-53-1210	**Utilities – Water / Sewer**	**2,200**

The increase is due to the addition of an irrigation system for the grounds at City Hall.

100-22-1510-53-1231	**Utilities – Electricity**	**5,000**

The increase is based on review of actual costs for fiscal years 2013 and 2014.

100-22-1510-54-2502	**Capital Outlay**	**(6,000)**

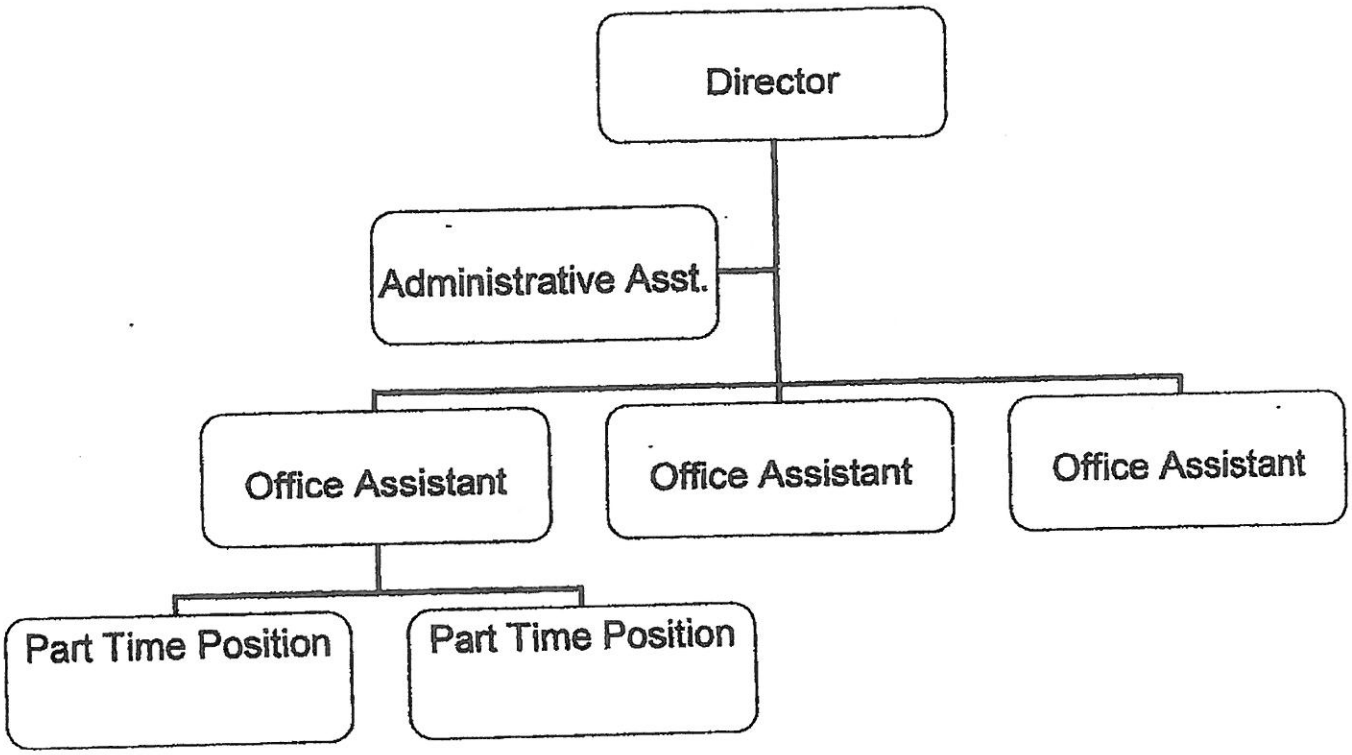
The line item change is based on the decrease of capital items to be paid from operating funds for fiscal year 2015.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
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: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
SUPPORT SERVICES				
PERSONAL SERV. & EE BENE				
100-25-1540-51-1101 SALARIES	193,886	193,886	0	0.00
100-25-1540-51-1301 OVERTIME	0	0	0	0.00
100-25-1540-51-2101 LIFE AND HEALTH INSURANCE	79,480	79,480	0	0.00
100-25-1540-51-2201 FICA	12,414	12,414	0	0.00
100-25-1540-51-2301 MEDICARE	2,904	2,904	0	0.00
100-25-1540-51-2401 RETIREMENT CONTRIBUTIONS	6,500	6,500	0	0.00
100-25-1540-51-2901 SICK LEAVE SELL BACK	1,000	1,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	296,184	296,184	0	0.00
PURCHASED/CONTRACT SERV.				
100-25-1540-52-2201 OFFICE EQUIPMENT MAINTENANCE	150	150	0	0.00
100-25-1540-52-2202 COMPUTER EQUIPMENT MAINTENANC	0	0	0	0.00
100-25-1540-52-3302 WANT ADS	2,500	5,500	3,000	120.00
100-25-1540-52-3401 PRINTING	2,000	1,500	(500)	25.00-
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	4,000	2,300	135.29
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	26,000	6,000	30.00
TOTAL PURCHASED/CONTRACT SERV.	36,400	47,200	10,800	29.67
SUPPLIES				
100-25-1540-53-1102 OFFICE SUPPLIES	3,500	3,500	0	0.00
100-25-1540-53-1103 COPIER EXPENSE	3,000	3,000	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	5,000	3,000	(2,000)	40.00-
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	15,700	13,700	(2,000)	12.74-
CAPITAL OUTLAYS				
100-25-1540-54-2502 CAPITAL OUTLAY	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	0	0	0	0.00
OTHER FINANCES				
100-25-1510-61-1001 TRANSFERS CAPITAL	0	0	0	0.00
TOTAL OTHER FINANCES	0	0	0	0.00
TOTAL SUPPORT SERVICES	348,284	357,084	8,800	2.53

Support Services
Line Item Explanation Schedules
FY 2015 – 2016

		Budget Variance
100-25-1540-52-3302	**Want Ads**	**3,000**

The line item increase is to cover costs to attract potential job seekers to fill critical positions.

100-25-1540-52-3401	**Printing**	**(500)**

The decrease is based on actual department costs for fiscal years 2013 and 2014.

100-25-1540-52-3701	**Schools, Seminars, Travel**	**2,300**

This line item increase is to provide continuing professional education for the employees of Support Services; to enhance their knowledge in Personnel Management, Record Retention, and Risk Management.

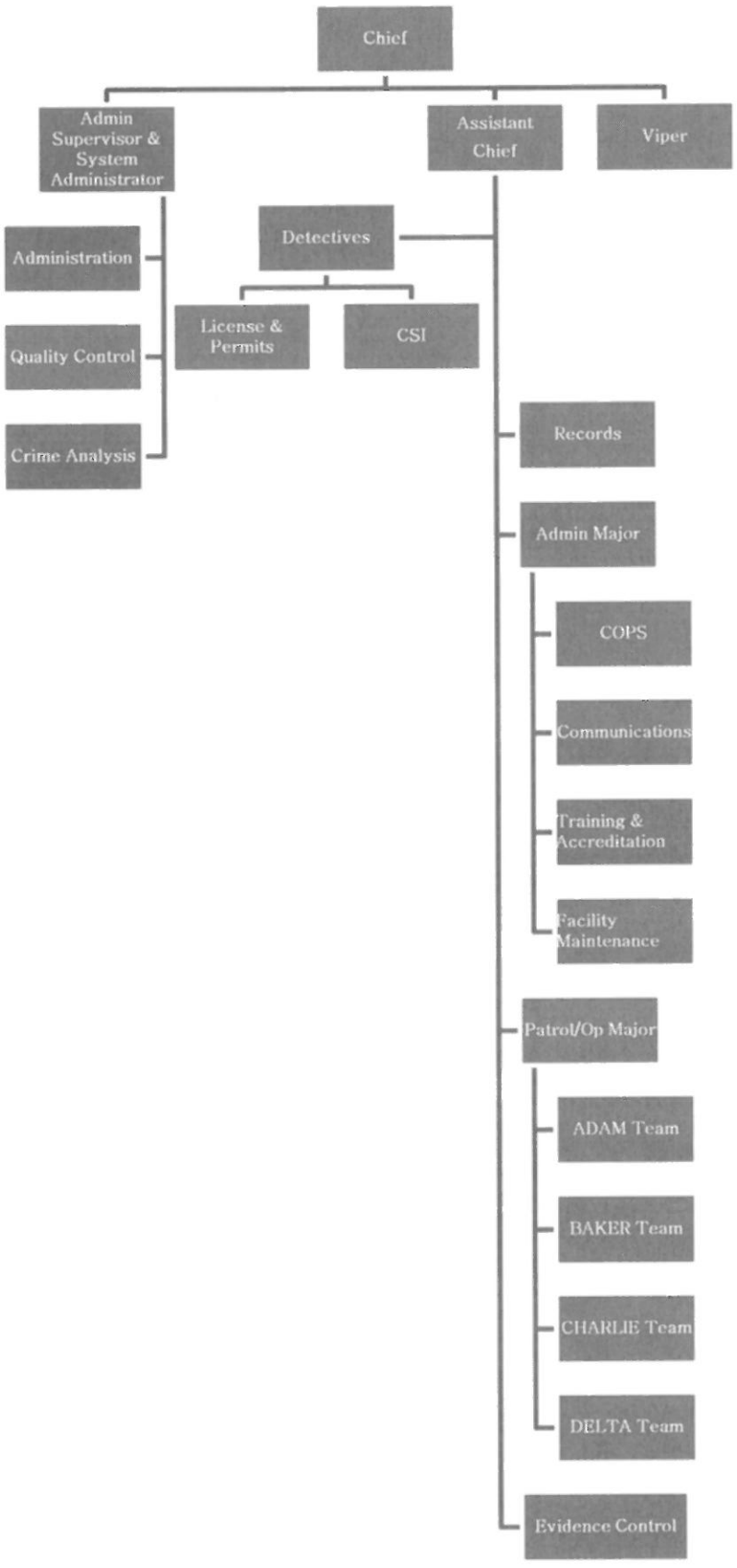
100-25-1540-52-3917	**Personnel Services**	**6,000**

The line item increase is due to the second year for the ShapeUp contract, the City's Wellness Program.

100-25-1540-53-1201	**Employee Assistance Program**	**(2,000)**

The decrease is based on actual department costs for fiscal years 2013 and 2014.

2015 Organization Chart
Department of Police Services



DEPARTMENT OF POLICE SERVICES
AUTHORIZED POSITIONS
JULY 1, 2015

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) Administrative Assistants
Five(5) Sr. Office Assistants (additional Licensing/Permitting)
Three (3) Office Assistants
One (1) Records Supervisor
One (1) Facility Maintenance Coordinator

TOTAL - Thirteen (13) Administrative Positions

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

TOTAL – Fourteen (14) Communications Positions

116 Total Positions
114 Full-Time
2 Part-Time

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
POLICE SERVICES				
PERSONAL SERV. & EE BENE				
100-31-3210-51-1101 SALARIES	4,157,093	4,317,000	159,907	3.85
100-31-3210-51-1103 HOLIDAY PAY	160,160	130,000	(30,160)	18.83-
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	379,844	200,000	(179,844)	47.35-
100-31-3210-51-2101 LIFE AND HEALTH INSURANCE	1,082,694	1,250,000	167,306	15.45
100-31-3210-51-2201 FICA	279,742	290,904	11,162	3.99
100-31-3210-51-2301 MEDICARE	67,670	68,034	364	0.54
100-31-3210-51-2401 RETIREMENT CONTRIBUTIONS	95,726	125,000	29,274	30.58
100-31-3210-51-2701 WORKER'S COMPENSATION INSURAN	15,600	15,600	0	0.00
100-31-3210-51-2702 WORKERS' COMP CLAIMS - POLICE	0	50,000	50,000	0.00
100-31-3210-51-2901 SICK LEAVE SELL BACK	12,000	12,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	6,295,529	6,503,538	208,009	3.30
PURCHASED/CONTRACT SERV.				
100-31-3210-52-1003 SOFTWARE DEVELOPMENT	0	0	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	30,000	20,000	(10,000)	33.33-
100-31-3210-52-1300 SPECIAL INVESTIGATION	2,000	2,000	0	0.00
100-31-3210-52-1301 SOFTWARE PROGRAM MAINTENANCE	0	0	0	0.00
100-31-3210-52-2201 OFFICE EQUIP MAINT	12,000	8,000	(4,000)	33.33-
100-31-3210-52-2202 COMPUTER EQUIPMENT MAINTENANC	0	0	0	0.00
100-31-3210-52-2203 AIR CARD EXPENSE / MAINTENANC	0	0	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	13,000	3,000	(10,000)	76.92-
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	55,000	(5,000)	8.33-
100-31-3210-52-3203 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	6,000	6,000	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	100,000	(12,000)	10.71-
100-31-3210-52-3611 STATE MANDATES	454,000	420,000	(34,000)	7.49-
100-31-3210-52-3612 COUNTY MANDATES	273,000	230,000	(43,000)	15.75-
100-31-3210-52-3613 PROFESSIONAL PROBATION SERVIC	0	0	0	0.00
100-31-3210-52-3701 SCHOOLS, SEMINARS, TRAVEL	38,000	38,000	0	0.00
100-31-3210-52-3710 EDUCATION INCENTIVE	29,000	29,000	0	0.00
100-31-3210-52-3711 POST CERTIFICATION	2,800	2,800	0	0.00
100-31-3210-52-3712 TRAINING	26,000	26,000	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-31-3210-52-3901 PERCENTAGE OF FORFEITURES /DA	0	0	0	0.00
100-31-3210-52-3925 PRISONER EXPENSE	20,000	20,000	0	0.00
100-31-3210-52-3926 CADET PROGRAM	0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	1,462,528	1,344,528	(118,000)	8.07-
SUPPLIES				
100-31-3210-53-1102 OFFICE SUPPLIES	20,000	20,000	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	10,000	(4,000)	28.57-
100-31-3210-53-1231 UTILITIES ELECTRICITY	85,000	65,000	(20,000)	23.53-
100-31-3210-53-1270 FLEET GAS CHARGE	226,000	195,400	(30,600)	13.54-
100-31-3210-53-1604 OFFICE IMPROVEMENTS	5,000	5,000	0	0.00
100-31-3210-53-1702 UNIFORMS & RAINWEAR	75,000	75,000	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	14,500	14,500	0	0.00
100-31-3210-53-1705 CRIME PREVENTION EXPENSE	10,500	10,500	0	0.00
100-31-3210-53-1707 POLICE EQUIPMENT	50,000	50,000	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	35,000	35,000	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	123,000	167,053	44,053	35.82
100-31-3210-53-1714 FLEET EQUIPMENT MAINTENANCE	92,500	98,560	6,060	6.55
100-31-3210-53-1715 FLEET OVERHEAD CHARGE	65,884	54,218	(11,666)	17.71-
100-31-3260-53-1104 FACILITY SUPPLIES	25,000	25,000	0	0.00
100-31-3260-53-1106 FACILITY MAINT & REPAIRS	50,000	50,000	0	0.00
100-31-3260-53-3285 WALMART/COMMUNITY POLICING	0	0	0	0.00
TOTAL SUPPLIES	946,034	929,881	(16,153)	1.71-
CAPITAL OUTLAYS				
100-31-3210-54-2401 COMPUTER HARDWARE /SOFTWARE	25,000	25,000	0	0.00
100-31-3210-54-2502 CAPITAL OUTLAY	193,500	193,500	0	0.00
TOTAL CAPITAL OUTLAYS	218,500	218,500	0	0.00
OTHER FINANCES				
100-31-3270-61-1001 TRANSFER TO OTHER AGENCIES	0	0	0	0.00
TOTAL OTHER FINANCES	0	0	0	0.00
TOTAL POLICE SERVICES	8,922,591	8,996,447	73,856	0.83

Police Services
Line Item Explanation Schedules
FY 2015-2016

		Budget Variance
100-31-3210-51-1101	**Salaries**	**159,907**
The line item increase is to supplement a pay increase for uniform officers as an incentive for retaining existing officers and recruiting new officers.		
100-31-3210-51-1103	**Holiday Pay**	**(30,160)**
The decrease is based on review of actual costs for fiscal years 2013 and 2014.		
100-31-3210-51-1301	**Overtime**	**(179,844)**
The decrease is based on review of actual costs for fiscal years 2013 and 2014.		
100-31-3210-51-2101	**Life and Health Insurance**	**167,306**
The increase is based on review of actual costs for fiscal years 2013 and 2014.		
100-31-3210-51-2201	**FICA**	**(8,492)**
The line item decrease is based on change to Salaries line, as explained above.		
100-31-3210-51-2301	**Medicare**	**(4,232)**
The line item decrease is based on change to Salaries line, as explained above.		
100-31-3210-51-2401	**Retirement Contributions**	**29,274**
The increase is based on review of actual costs for fiscal years 2013 and 2014.		
100-31-3210-51-2702	**Workers' Comp Claims – Police**	**50,000**
The line item increase is to provide a budget amount for expected workers compensation claims for the department for fiscal year 2015-2016.		
100-31-3210-52-1203	**Jail Tertiary Care**	**(10,000)**
The line item decrease is based on actual amounts for fiscal years 2012-2013 and 2013-2014.		
100-31-3210-52-2201	**Office Equipment Maintenance**	**(4,000)**
The line item decrease is based on actual amounts for fiscal years 2012-2013 and 2013-2014.		

Police Services
Line Item Explanation Schedules (Continued)
FY 2015-2016

		Budget Variance
100-31-3210-52-2214	**Facility Improvements**	**(10,000)**
The line item decrease is to remove prior year funding to paint the Police Department Administration building.		
100-31-3210-52-3202	**Telephones**	**(5,000)**
The decrease is based on actual amounts for fiscal years 2013 and 2014.		
100-31-3210-52-3610	**POAB Mandates**	**(12,000)**
The decrease is based on actual amounts for fiscal years 2013 and 2014.		
100-31-3210-52-3611	**State Mandates**	**(34,000)**
The decrease is based on actual amounts for fiscal years 2013 and 2014.		
100-31-3210-52-3612	**County Mandates**	**(43,000)**
The decrease is based on actual amounts for fiscal years 2013 and 2014.		
100-31-3210-53-1221	**Utilities – Natural Gas**	**(4,000)**
The decrease is based on actual amounts for fiscal years 2013 and 2014.		
100-31-3210-53-1221	**Utilities – Electricity**	**(20,000)**
The decrease is based on actual amounts for fiscal years 2013 and 2014.		
100-31-3210-53-1270	**Fleet Gas Charge**	**(30,600)**
The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-31-3210-53-1713	**Fleet Labor Charge**	**44,053**
The line item increase is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-31-3210-53-1714	**Fleet Equipment Maintenance**	**6,060**
The line item increase is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-31-3210-53-1715	**Fleet Overhead Charge**	**(11,666)**
The line item decrease is based on allocated amounts vs budget amounts for fiscal year 2014-2015.		

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
E911 COMMUNICATIONS				
PERSONAL SERV. & EE BENE				
100-32-3801-51-1101 SALARIES	343,933	343,933	0	0.00
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	137,000	137,000	0	0.00
100-32-3801-51-2201 FICA	22,808	22,808	0	0.00
100-32-3801-51-2301 MEDICARE	5,335	5,335	0	0.00
100-32-3801-51-2401 RETIREMENT CONTRIBUTIONS	12,110	12,110	0	0.00
100-32-3801-51-2901 SICK LEAVE SELL BACK	500	500	0	0.00
TOTAL PERSONAL SERV. & EE BENE	554,215	554,215	0	0.00
PURCHASED/CONTRACT SERV.				
100-32-3801-52-1202 PSYCHOLOGICAL SERVICES	450	450	0	0.00
100-32-3801-52-1301 CPU/SOFTWARE PROG MAINT	5,000	0	(5,000)	100.00-
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	6,315	(5,000)	44.19-
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	568,406	563,406	(5,000)	0.88-

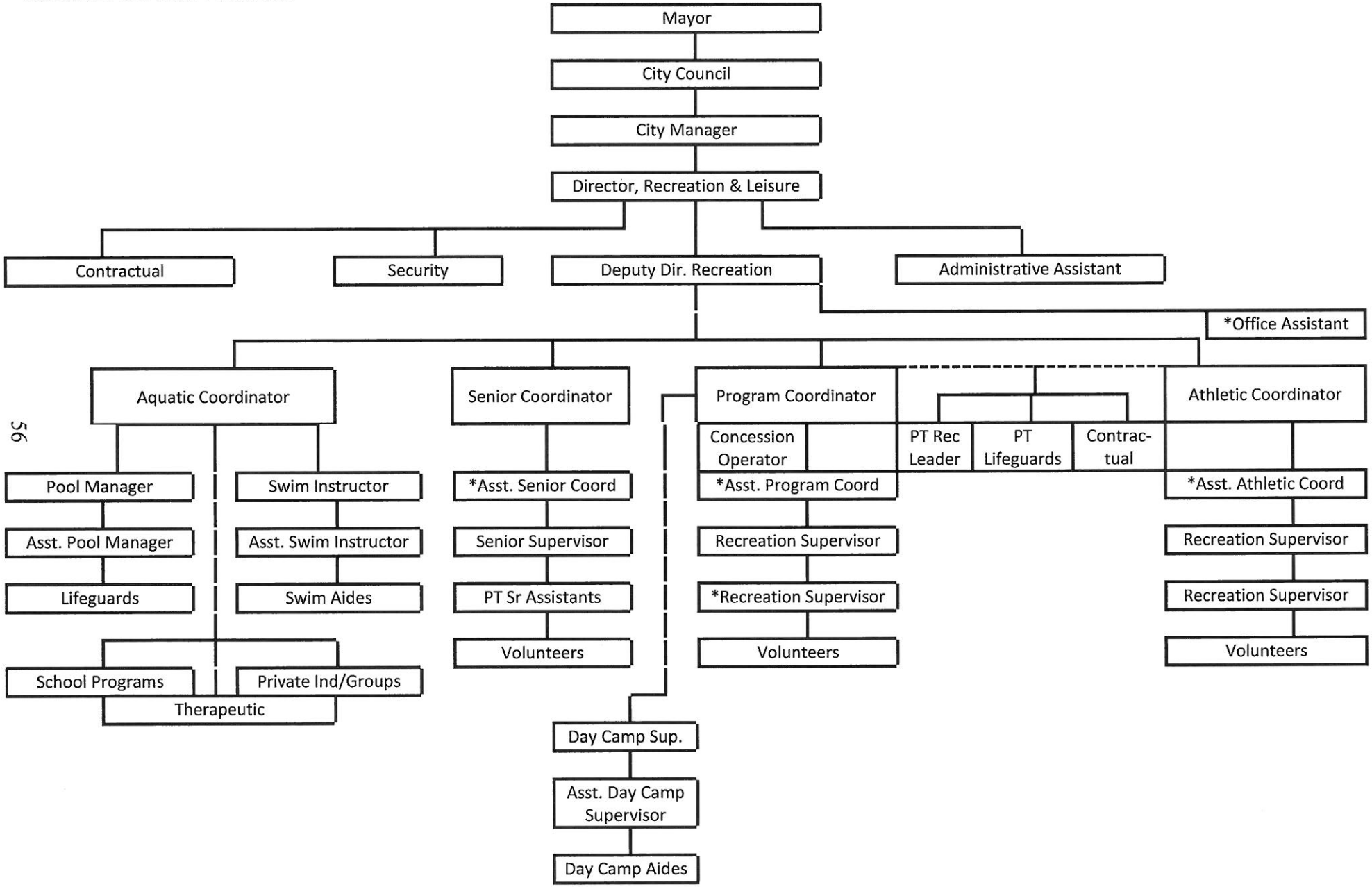
E911 Communications
Line Item Explanation Schedules
FY 2015-2016

		Budget Variance
100-32-3801-52-1301	**CPU / Software Program Maintenance**	**(5,000)**

The line item decrease is due to technology costs to be covered by SPLOST funds for fiscal year 2015-2016.

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 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.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
RECREATION AND LEISURE				
PERSONAL SERV. & EE BENE				
100-41-6110-51-1101 SALARIES	649,444	649,444	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	39,914	39,914	0	0.00
100-41-6110-51-2301 MEDICARE	9,335	9,335	0	0.00
100-41-6110-51-2401 RETIREMENT CONTRIBUTIONS	15,000	15,000	0	0.00
100-41-6110-51-2701 WORKER'S COMP INSURANCE	2,300	2,300	0	0.00
100-41-6110-51-2702 WORKERS' COMP CLAIMS - REC	0	0	0	0.00
100-41-6110-51-2901 SICK LEAVE SELL BACK	2,800	2,800	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	828,722	828,722	0	0.00
PURCHASED/CONTRACT SERV.				
100-41-6110-52-1300 TECHNICAL SERVICES	8,764	9,939	1,175	13.41
100-41-6110-52-1301 COMPUTER MAINTENANCE	3,000	0	(3,000)	100.00-
100-41-6110-52-2100 JANITORIAL CONTRACT	15,000	15,000	0	0.00
100-41-6110-52-2201 OFFICE EQUIPMENT MAINTENANCE	3,000	4,500	1,500	50.00
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	5,600	6,500	900	16.07
100-41-6110-52-3202 TELEPHONES	8,000	10,424	2,424	30.30
100-41-6110-52-3203 RADIOS/PAGERS MAINTENANCE	7,400	8,520	1,120	15.14
100-41-6110-52-3402 PRINTING PROGRAMS	21,000	21,000	0	0.00
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	1,400	1,400	0	0.00
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.	89,362	93,481	4,119	4.61
SUPPLIES				
100-41-6110-53-1102 OFFICE SUPPLIES	3,500	3,500	0	0.00
100-41-6110-53-1103 COPIER EXPENSE	4,386	5,496	1,110	25.31
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 MAINT & REPAIRS	28,500	28,500	0	0.00
100-41-6110-53-1121 CITY BEAUTIFICATION PROJECTS	0	0	0	0.00
100-41-6110-53-1210 UTILITIES -WATER/SEWER	16,278	16,278	0	0.00
100-41-6110-53-1221 UTILITIES -NATURAL GAS	16,000	16,000	0	0.00
100-41-6110-53-1231 UTILITIES - ELECTRICITY	60,000	60,000	0	0.00
100-41-6110-53-1270 FLEET GAS CHARGE	4,500	2,645	(1,855)	41.22-
100-41-6110-53-1601 SMALL EQUIPMENT MAINTENANCE	0	0	0	0.00
100-41-6110-53-1602 SMALL TOOLS AND EQUIPMENT	0	0	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
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	4,318	2,718	169.88
100-41-6110-53-1714 FLEET EQUIPMENT MAINTENANCE	2,500	1,524	(976)	39.04-
100-41-6110-53-1715 FLEET OVERHEAD CHARGE	800	658	(142)	17.75-
100-41-6110-53-1717 SAFETY EQUIPMENT	2,100	2,100	0	0.00
100-41-6120-53-1107 SOCCER/SELF PAY	15,000	15,000	0	0.00
100-41-6120-53-1108 SENIOR PROGRAMS	8,000	8,000	0	0.00
100-41-6120-53-1109 ADULT RECREATION	14,800	9,000	(5,800)	39.19-
100-41-6120-53-1110 YOUTH BASKETBALL	23,000	23,000	0	0.00
100-41-6120-53-1111 T-BALL	5,380	5,380	0	0.00
100-41-6120-53-1112 ATHLETIC PROGRAM	8,000	8,000	0	0.00
100-41-6120-53-1113 DAY CAMP	4,000	4,000	0	0.00
100-41-6120-53-1114 CONCESSIONS	7,000	7,000	0	0.00
100-41-6120-53-1115 INSTRUCTIONAL CLASSES	16,000	16,000	0	0.00
100-41-6120-53-1116 GIRL'S FAST PITCH SOFTBALL	3,200	3,200	0	0.00
100-41-6120-53-1117 YOUTH BASEBALL	0	0	0	0.00
100-41-6124-53-1117 POOLS	16,000	16,500	500	3.13
100-41-6149-53-1116 COMMUNITY BUILDINGS	2,250	2,250	0	0.00
100-41-6190-53-1118 SPECIAL EVENTS	26,000	26,000	0	0.00
100-41-6190-53-1119 SPECIAL PROJECTS	7,000	7,000	0	0.00
TOTAL SUPPLIES	305,994	301,549	(4,445)	1.45-
CAPITAL OUTLAYS				
100-41-6110-54-2502 CAPITAL OUTLAY	3,500	34,600	31,100	888.57
TOTAL CAPITAL OUTLAYS	3,500	34,600	31,100	888.57
TOTAL RECREATION AND LEISURE	1,227,578	1,258,352	30,774	2.51

Recreation and Leisure
Line Item Explanation Schedules
FY 2015-2016

		Budget Variance
100-41-6110-52-1300	**Technical Services**	**1,175**
The line item increase is due to increased cost of services.		
100-41-6110-52-1301	**Computer Maintenance**	**(3,000)**
The line item decrease is due to technology costs to be covered by SPLOST funds for fiscal year 2015-2016.		
100-41-6110-52-2201	**Office Equipment Maintenance**	**1,500**
The increase is due to increase in the number of office printers for the department.		
100-41-6110-52-3201	**Postage**	**900**
The increase is due to an increase in the cost of postage.		
100-41-6110-52-3202	**Telephone**	**2,424**
The line item increase is due to an increase in number of City facilities serviced.		
100-41-6110-52-3203	**Radio/Pagers Maintenance**	**1,120**
The increase is due to an increase in the cost of service.		
100-41-6110-53-1103	**Copier Expense**	**1,110**
This line item increase is due to increase in the usage of copier.		
100-41-6110-53-1270	**Fleet Gas Charge**	**(1,855)**
The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-41-6110-53-1713	**Fleet Labor Charge**	**2,718**
The line item increase is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-41-6110-53-1714	**Fleet Equipment Maintenance**	**(976)**
The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-41-6110-53-17145	**Fleet Overhead Charge**	**(142)**
The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-41-6120-53-1109	**Adult Recreation**	**(5,800)**
The line item decrease is due to lack of participation.		

Recreation and Leisure
Line Item Explanation Schedules (Continued)
FY 2015-2016

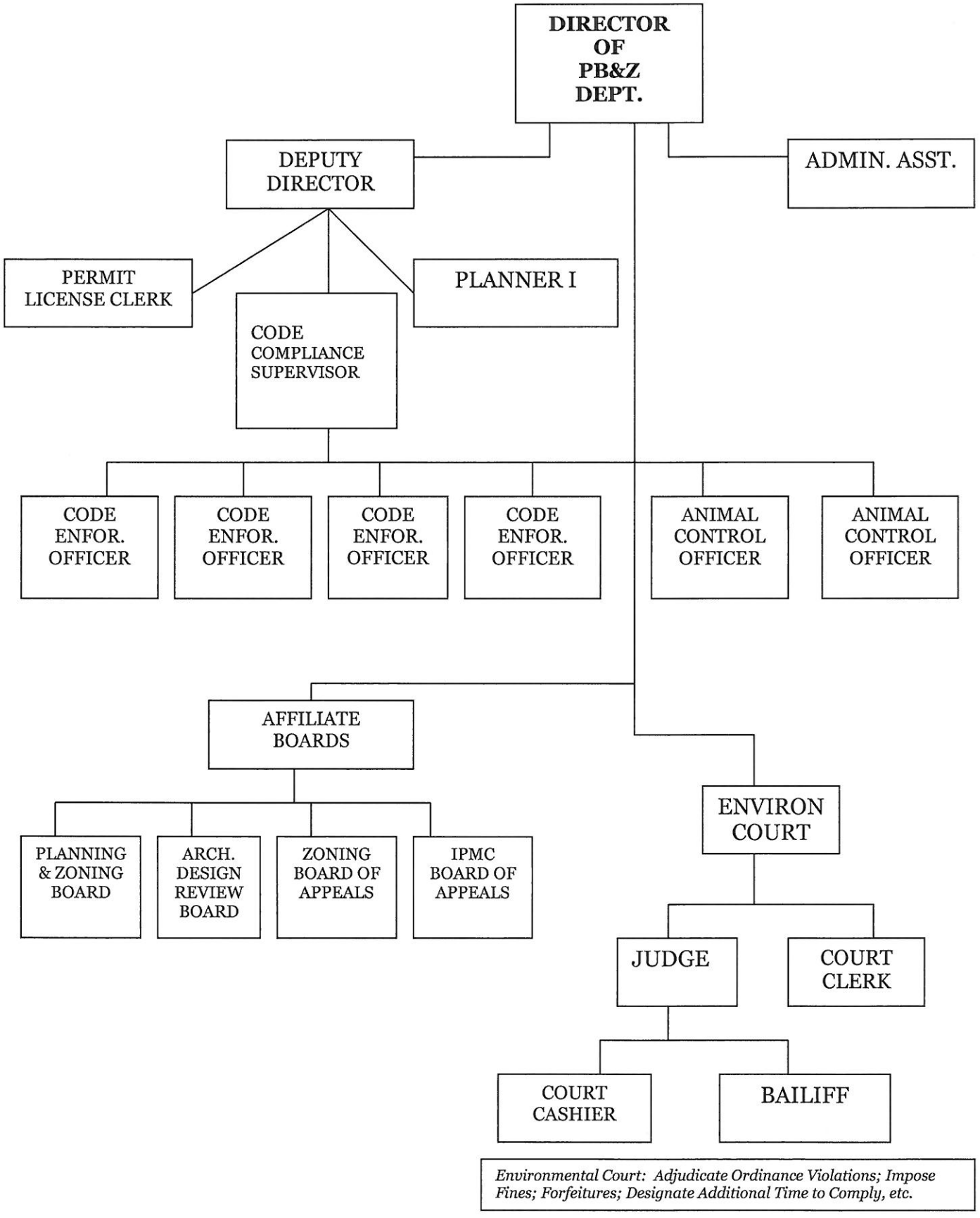
		Budget Variance
100-41-6124-53-1117	**Pools**	**500**

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

100-41-6110-54-2502	**Capital Outlay**	**31,100**

The line item increase is due to capital items requested, including replacement of fitness room, weight room and outdoor pool equipment.

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) Code Enforcement Supervisor**
4. **One (1) Administrative Assistant**
5. **One (1) Planner 1**
6. **Six (4) Code Compliance Officers**
7. **Two (2) Animal Control Officers**
8. **One (1) Permits and License Clerk**

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

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
PB&Z				
====				
PERSONAL SERV. & EE BENE				
100-55-7410-51-1101 SALARIES	432,168	432,168	0	0.00
100-55-7410-51-1301 OVERTIME	2,081	2,081	0	0.00
100-55-7410-51-2101 LIFE AND HEALTH INSURANCE	136,700	136,700	0	0.00
100-55-7410-51-2201 FICA	26,794	26,794	0	0.00
100-55-7410-51-2301 MEDICARE	6,266	6,266	0	0.00
100-55-7410-51-2401 RETIREMENT CONTRIBUTIONS	7,500	6,500	(1,000)	13.33-
100-55-7410-51-2701 WORKER'S COMP INSURANCE	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	613,173	612,173	(1,000)	0.16-
PURCHASED/CONTRACT SERV.				
100-55-7410-52-1200 MUNICIPAL PLANNING	80,000	50,000	(30,000)	37.50-
100-55-7410-52-1201 FT GILLEM REDEVELOPMENT	0	0	0	0.00
100-55-7410-52-2201 OFFICE EQUIPMENT MAINTENANCE	500	500	0	0.00
100-55-7410-52-2214 FACILITY IMPROVEMENTS	0	0	0	0.00
100-55-7410-52-3101 VEHICLE INSURANCE	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	20,000	(3,320)	14.24-
100-55-7410-52-3203 RADIOS/PAGERS MAINTENANCE	3,000	3,000	0	0.00
100-55-7410-52-3401 PRINTING	2,500	2,500	0	0.00
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	7,500	7,500	0	0.00
100-55-7410-52-3920 SOIL EROSION /HYDRO STUDY EXP	750	750	0	0.00
100-55-7410-52-3921 INSPECTION EXPENSE	20,000	20,000	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	4,000	4,000	0	0.00
100-55-7410-52-3925 GEO. INFORMATION SYSTEM (GIS)	1,000	1,000	0	0.00
100-55-7450-52-1302 CODE ENFORCEMENT EXPENSES	4,090	4,090	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	176,560	143,240	(33,320)	18.87-
SUPPLIES				
100-55-7410-53-1102 OFFICE SUPPLIES	3,000	4,500	1,500	50.00
100-55-7410-53-1103 COPIER EXPENSE	3,000	3,000	0	0.00
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 MAINT & REPAIRS	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	2,500	1,700	212.50
100-55-7410-53-1221 UTILITIES -NATURAL GAS	5,000	4,000	(1,000)	20.00-
100-55-7410-53-1231 UTILITIES -ELECTRICITY	8,000	12,000	4,000	50.00
100-55-7410-53-1270 FLEET GAS CHARGE	6,500	5,978	(522)	8.03-
100-55-7410-53-1604 OFFICE IMPROVEMENTS	1,000	1,000	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-55-7410-53-1702 UNIFORMS & RAINWEAR	1,000	1,000	0	0.00
100-55-7410-53-1713 FLEET LABOR CHARGE	1,694	4,350	2,656	156.79
100-55-7410-53-1714 FLEET EQUIPMENT MAINTENANCE	2,500	2,452	(48)	1.92-
100-55-7410-53-1715 FLEET OVERHEAD CHARGE	399	328	(71)	17.79-
TOTAL SUPPLIES	43,943	52,158	8,215	18.69
CAPITAL OUTLAYS				
100-55-7410-54-2502 CAPITAL OUTLAY	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	0	0	0	0.00
OTHER FINANCES				
100-55-7410-61-2000 GENERAL FUND OVERHEAD TRSF	0	0	0	0.00
TOTAL OTHER FINANCES	0	0	0	0.00
TOTAL PB&Z	833,676	807,571	(26,105)	3.13-

Planning, Building and Zoning
Line Item Explanation Schedules
FY 2015-2016

		Budget Variance
100-55-7410-51-2401	**Retirement Contributions**	**(1,000)**

The line item decrease is based on actual amounts for fiscal years 2013-2014 and 2014-2015.

100-55-7410-52-1200	**Municipal Planning**	**(30,000)**

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

100-55-7410-52-3202	**Telephones**	**(3,320)**

The line item decrease is based on actual amounts for fiscal years 2013-2014 and 2014-2015.

100-55-7410-53-1102	**Office Supplies**	**1,500**

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

100-55-7410-53-1210	**Utilities – Water / Sewer**	**1,700**

This line item increase is due to the review of expenditures during the current and previous budget cycles

100-55-7410-53-1221	**Utilities – Natural Gas**	**(1,000)**

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

100-55-7410-53-1231	**Utilities – Electricity**	**4,000**

This line item increase is due to the review of expenditures during the current and previous budget cycles

100-55-7410-53-1270	**Fleet Gas Charge**	**(522)**

The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.

100-55-7410-53-1713	**Fleet Labor Charge**	**2,656**

The line item increase is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.

Planning, Building and Zoning
Line Item Explanation Schedules (Continued)
FY 2015-2016

		Budget Variance
100-55-7410-53-1714	**Fleet Equipment Maintenance**	**(48)**

The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.

100-55-7410-53-1715	**Fleet Overhead Charge**	**(71)**

The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

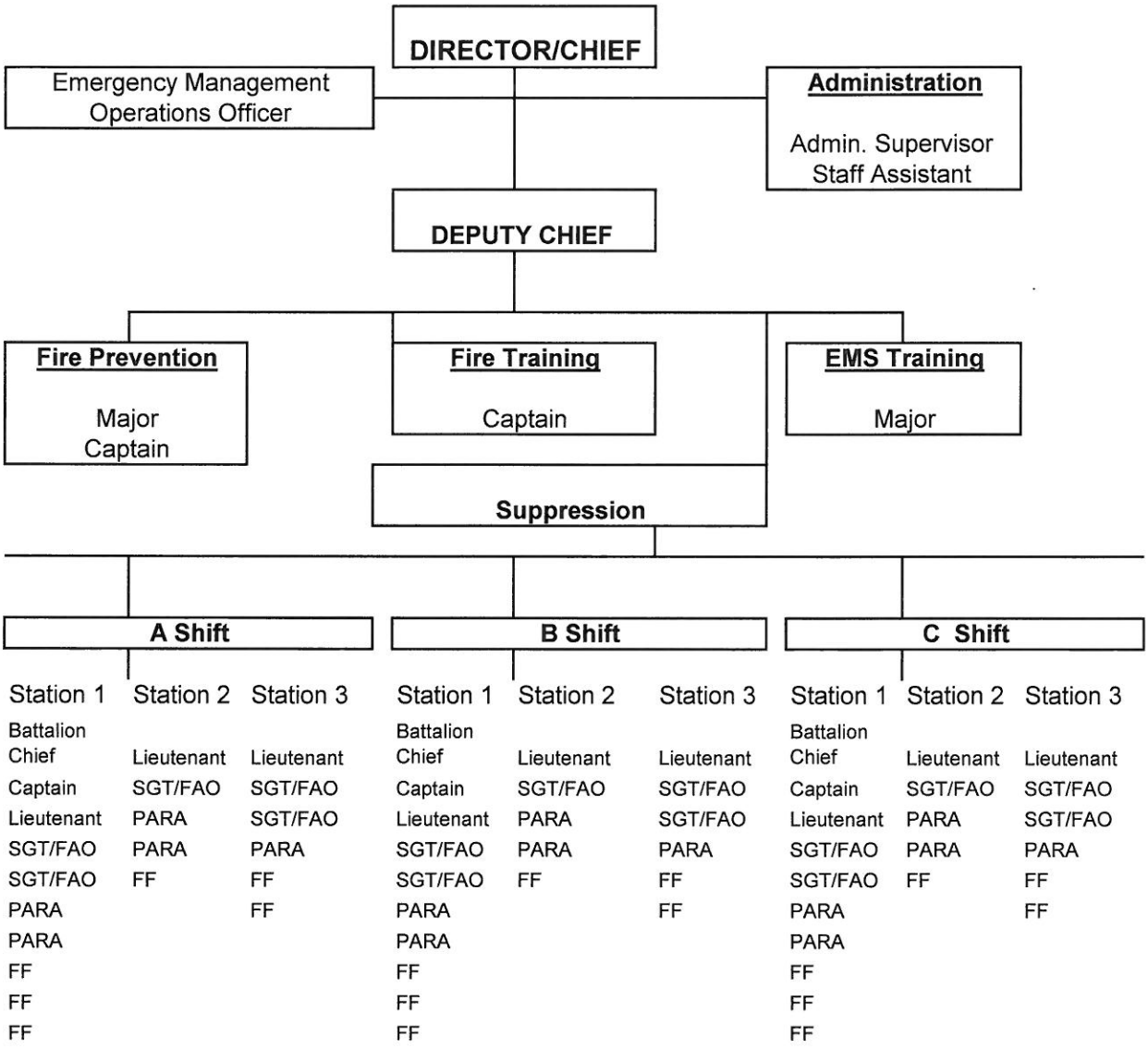
DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
PBZ-ANIMAL CONTROL				
PERSONAL SERV. & EE BENE				
100-56-3910-51-1101 SALARIES	69,624	69,624	0	0.00
100-56-3910-51-1301 OVERTIME	1,500	1,500	0	0.00
100-56-3910-51-2101 LIFE AND HEALTH INSURANCE	22,275	22,275	0	0.00
100-56-3910-51-2201 FICA	4,630	4,630	0	0.00
100-56-3910-51-2301 MEDICARE	1,082	1,082	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	103,427	103,427	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	500	1,000	500	100.00
TOTAL PURCHASED/CONTRACT SERV.	2,206	2,706	500	22.67
SUPPLIES				
100-56-3910-53-1270 FLEET GAS CHARGE	3,600	3,509	(91)	2.53-
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	1,999	305	18.00
100-56-3910-53-1714 FLEET EQUIPMENT MAINTENANCE	1,500	1,739	239	15.93
100-56-3910-53-1715 FLEET OVERHEAD CHARGE	399	328	(71)	17.79-
TOTAL SUPPLIES	8,293	8,675	382	4.61
TOTAL PBZ-ANIMAL CONTROL	113,926	114,808	882	0.77

Planning, Building and Zoning – Animal Control
Line Item Explanation Schedules
FY 2015-2016

		Budget Variance
100-56-3910-52-3204	**Schools, Seminars, Travel**	**500**
This line item increase is based on expected training needs, per the Department Director.		
100-56-3910-53-1270	**Fleet Gas Charge**	**(91)**
The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-56-3910-53-1713	**Fleet Labor Charge**	**305**
The line item increase is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-56-3910-53-1714	**Fleet Equipment Maintenance**	**239**
The line item increase is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-56-3910-53-1715	**Fleet Overhead Charge**	**(71)**
The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		

CITY OF FOREST PARK

DEPARTMENT OF FIRE AND EMERGENCY SERVICES
2015-16 PROPOSED ORGANIZATION CHART



AUTHORIZED POSITIONS

FIRE AND EMERGENCY SERVICES

FISCAL YEAR 2015-2016

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.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
FIRE - EMS SERVICES				
PERSONAL SERV. & EE BENE				
100-60-3610-51-1101 SALARIES	1,012,614	1,080,614	68,000	6.72
100-60-3610-51-1103 HOLIDAY PAY	32,560	32,560	0	0.00
100-60-3610-51-1301 OVERTIME	13,251	15,000	1,749	13.20
100-60-3610-51-2101 LIFE AND HEALTH INSURANCE	359,000	325,000	(34,000)	9.47-
100-60-3610-51-2201 FICA	65,267	69,950	4,683	7.18
100-60-3610-51-2301 MEDICARE	15,262	16,360	1,098	7.19
100-60-3610-51-2401 RETIREMENT CONTRIBUTIONS	28,670	37,000	8,330	29.05
100-60-3610-51-2701 WORKER'S COMP INSURANCE	2,959	2,959	0	0.00
100-60-3610-51-2702 WORKERS' COMP CLAIMS - EMS SV	0	1,000	1,000	0.00
100-60-3610-51-2901 SICK LEAVE SELL BACK	2,000	3,500	1,500	75.00
TOTAL PERSONAL SERV. & EE BENE	1,531,583	1,583,943	52,360	3.42
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	400	0	(400)	100.00-
100-60-3610-52-1301 SOFTWARE MAINTENANCE	750	750	0	0.00
100-60-3610-52-2203 E M S EQUIPMENT MAINTENANCE	875	875	0	0.00
100-60-3610-52-2209 RADIO EQUIPMENT	97	97	0	0.00
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	194	194	0	0.00
100-60-3610-52-3204 WALKIE TALKIE RADIO MAINT	118	118	0	0.00
100-60-3610-52-3701 SCHOOLS, SEMINARS, TRAVEL-EMS	1,730	1,730	0	0.00
100-60-3610-52-3712 TRAINING AIDS	3,000	3,000	0	0.00
100-60-3610-52-3714 PARAMEDIC RE-CERTIFICATION	500	5,500	5,000	1,000.00
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.	56,586	61,186	4,600	8.13
SUPPLIES				
100-60-3610-53-1102 OFFICE SUPPLIES	0	0	0	0.00
100-60-3610-53-1137 RESCUE TRUCK EQUIPMENT	4,757	5,757	1,000	21.02
100-60-3610-53-1270 FLEET GAS CHARGE	30,000	20,540	(9,460)	31.53-
100-60-3610-53-1702 UNIFORMS & RAINWEAR	8,375	9,375	1,000	11.94
100-60-3610-53-1703 FIRST AID/MEDICAL SUPPLIES	30,800	30,800	0	0.00
100-60-3610-53-1713 FLEET LABOR CHARGE	38,952	19,105	(19,847)	50.95-
100-60-3610-53-1714 FLEET EQUIPMENT MAINTENANCE	19,000	12,169	(6,831)	35.95-
100-60-3610-53-1715 FLEET OVERHEAD CHARGE	9,193	7,565	(1,628)	17.71-
TOTAL SUPPLIES	141,077	105,311	(35,766)	25.35-
CAPITAL OUTLAYS				
100-60-3610-54-2401 E M S COMPUTER EQUIPMENT	500	500	0	0.00
TOTAL CAPITAL OUTLAYS	500	500	0	0.00
TOTAL FIRE - EMS SERVICES	1,729,746	1,750,940	21,194	1.23

Department of Fire and Emergency Services
Line Item Explanation Schedule
FY 2015-2016

		Budget Variance
100-60-3610-51-1101	**Salaries**	**68,000**
The line item increase is due primarily to the end of a grant that supplemented salaries for Station 3 at Fort Gillem.		
100-60-3610-51-1301	**Overtime**	**1,749**
The increase is based on review of actual amounts for fiscal years 2014 and 2013.		
100-60-3610-51-2101	**Life and Health Insurance**	**(34,000)**
The decrease is based on review of actual amounts for fiscal years 2014 and 2013.		
100-60-3610-51-2201	**FICA**	**4,683**
The line item increase is due to the change to Salaries, as explained above.		
100-60-3610-51-2301	**Medicare**	**1,098**
The line item increase is due to the change to Salaries, as explained above		
100-60-3610-51-2401	**Retirement Contributions**	**8,330**
The increase is based on review of actual amounts for fiscal years 2014 and 2013.		
100-60-3610-51-2702	**Workers' Comp Claims – EMS**	**1,000**
The line item increase is to provide a budget amount for expected workers compensation claims for the department for fiscal year 2015-2016.		
100-60-3610-51-2901	**Sick Leave Sell Back**	**1,500**
The increase is based on review of actual amounts for fiscal years 2014 and 2013.		
100-60-3610-52-1202	**Psychological Services**	**(400)**
The decrease is based on review of actual amounts for fiscal year 2013-2014.		
100-60-3610-52-3714	**Paramedic Recertification**	**5,000**
The line item increase is due to Bi-annual EMT and Paramedic license renewal.		
100-60-3610-52-3926	**Rescue Truck Equipment**	**1,000**
The line item increase is due to tablet batteries needing replacement.		
100-60-3610-53-1270	**Fleet Gas Charge**	**(9,460)**
The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		

Department of Fire and Emergency Services
Line Item Explanation Schedule (Continued)
FY 2015-2016

		Budget Variance
100-60-3610-53-1702	**Uniforms and Rainwear**	**1,000**
The increase is needed to replace worn out jackets and other clothing.		
100-60-3610-53-1713	**Fleet Labor Charge**	**(19,847)**
The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-60-3610-53-1714	**Fleet Equipment Maintenance**	**(6,831)**
The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-60-3610-53-17145	**Fleet Overhead Charge**	**(1,628)**
The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
FIRE-FIREFIGHTERS &ADMIN				
PERSONAL SERV. & EE BENE				
100-61-3510-51-1101 SALARIES	2,168,223	2,368,223	200,000	9.22
100-61-3510-51-1103 HOLIDAY PAY	60,000	60,000	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	778,070	778,070	0	0.00
100-61-3510-51-2201 FICA	138,952	151,839	12,887	9.27
100-61-3510-51-2301 MEDICARE	32,497	32,497	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	10,000	10,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	3,282,380	3,495,267	212,887	6.49
PURCHASED/CONTRACT SERV.				
100-61-3510-52-1003 SOFTWARE DEVELOPMENT	232	232	0	0.00
100-61-3510-52-1202 PSYCHOLOGICAL SERVICES	300	300	0	0.00
100-61-3510-52-1301 SOFTWARE PROGRAM MAINTENANCE	1,046	0	(1,046)	100.00-
100-61-3510-52-2201 OFFICE EQUIPMENT MAINTENANCE	105	105	0	0.00
100-61-3510-52-2202 COMPUTER EQUIPMENT MAINTENANC	750	0	(750)	100.00-
100-61-3510-52-2203 FIRE EQUIPMENT MAINTENANCE	4,500	5,500	1,000	22.22
100-61-3510-52-2209 RADIO EQUIPMENT	314	814	500	159.24
100-61-3510-52-2214 FACILITY IMPROVEMENTS	1,700	2,200	500	29.41
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	3,892	1,892	(2,000)	51.39-
100-61-3510-52-3202 TELEPHONES	35,500	35,500	0	0.00
100-61-3510-52-3203 RADIOS/PAGERS MAINTENANCE	1,124	1,624	500	44.48
100-61-3510-52-3204 WALKIE TALKIE RADIO MAINT	0	0	0	0.00
100-61-3510-52-3401 PRINTING	1,730	600	(1,130)	65.32-
100-61-3510-52-3600 DUES AND SUBSCRIPTIONS	625	1,125	500	80.00
100-61-3510-52-3701 SCHOOLS, SEMINARS, TRAVEL	3,460	3,660	200	5.78
100-61-3510-52-3712 TRAINING AIDS	2,000	2,000	0	0.00
100-61-3510-52-3713 COMPUTER TRAINING	116	116	0	0.00
100-61-3510-52-3900 FIRE INTERNATIONAL ACCREDITAT	0	0	0	0.00
100-61-3520-52-3718 SUPPRESSION UNIFORM SUPPLY	8,500	38,500	30,000	352.94
TOTAL PURCHASED/CONTRACT SERV.	124,714	152,988	28,274	22.67
SUPPLIES				
100-61-3510-53-1102 OFFICE SUPPLIES	3,460	3,460	0	0.00
100-61-3510-53-1103 COPIER EXPENSE	3,460	3,460	0	0.00
100-61-3510-53-1104 FACILITY SUPPLIES	8,000	9,500	1,500	18.75
100-61-3510-53-1105 GENERAL DEPARTMENT EXPENSES	3,460	3,460	0	0.00
100-61-3510-53-1106 FACILITY MAINT & REPAIRS	8,000	8,000	0	0.00
100-61-3510-53-1210 UTILITIES -WATER/SEWER	3,290	4,441	1,151	34.98
100-61-3510-53-1221 UTILITIES -NATURAL GAS	20,835	18,000	(2,835)	13.61-
100-61-3510-53-1231 UTILITIES - ELECTRICITY	24,000	32,400	8,400	35.00
100-61-3510-53-1270 FLEET GAS CHARGE	39,000	62,091	23,091	59.21

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-61-3510-53-1604 OFFICE IMPROVEMENTS	418	418	0	0.00
100-61-3510-53-1702 UNIFORMS & RAINWEAR	16,475	17,475	1,000	6.07
100-61-3510-53-1709 FILM /PUB. RELATIONS EVENTS	1,297	1,797	500	38.55
100-61-3510-53-1713 FLEET LABOR CHARGE	51,229	39,021	(12,208)	23.83-
100-61-3510-53-1714 FLEET EQUIPMENT MAINTENANCE	37,140	37,333	193	0.52
100-61-3510-53-1715 FLEET OVERHEAD CHARGE	12,091	9,950	(2,141)	17.71-
100-61-3520-53-1133 FIRE HOSE	1,000	1,000	0	0.00
100-61-3520-53-1134 DORMITORY EXPENSE	3,500	3,500	0	0.00
100-61-3520-53-1135 BREATHING APPARATUS	5,000	5,000	0	0.00
100-61-3520-53-1136 FIRE FIGHTING EQUIPMENT	5,500	5,500	0	0.00
100-61-3520-53-3717 FIRE PREVENTION EDUCATION	3,027	3,027	0	0.00
TOTAL SUPPLIES	250,182	268,833	18,651	7.45
CAPITAL OUTLAYS				
100-61-3510-54-2401 COMPUTER EQUIPMENT OUTLAY	209	0	(209)	100.00-
100-61-3510-54-2502 CAPITAL OUTLAY	31,242	31,242	0	0.00
100-61-3530-54-2000 CLOROX COMPANY/COMMUNITY PREV	0	0	0	0.00
100-61-3530-54-2001 WALMART PREVENTION GRANT	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	31,451	31,242	(209)	0.66-
TOTAL FIRE-FIREFIGHTERS &ADMIN	3,688,727	3,948,330	259,603	7.04

Department of Fire and Emergency Services
Line Item Explanation Schedule
FY 2015-2016

		Budget Variance
100-61-3510-51-1101	**Salaries**	**200,000**

The line item increase is due primarily to the end of a grant that supplemented salaries for Station 3 at Fort Gillem.

100-61-3510-51-2201	**FICA**	**12,887**

The line item increase is due to the change to Salaries, as explained above.

100-61-3510-52-1301	**Software Program Maintenance**	**(1,046)**

The line item decrease is due to technology costs to be covered by SPLOST funds for fiscal year 2015-2016.

100-61-3510-52-2202	**Computer Equipment Maintenance**	**(750)**

The line item decrease is due to technology costs to be covered by SPLOST funds for fiscal year 2015-2016.

100-61-3510-52-2203	**Fire Equipment Maintenance**	**1,000**

The increase is for equipment needed for outfitting a new fire engine.

100-61-3510-52-2209	**Radio Equipment**	**500**

The increase allows continuance to operate older radios until new model is phased in. (Federal mandate)

100-61-3510-52-2214	**Facility Improvements**	**500**

The line item increase is needed because all three stations need interior painting.

100-61-3510-52-3201	**Postage**	**(2,000)**

The decrease is the result of contracting out medical bills. The department no longer needs to maintain mail machine for billing.

100-61-3510-52-3203	**Radios/Pagers Maintenance**	**500**

The increase allows continuance to operate older radios until new model is phased in. (Federal mandate)

100-61-3510-52-3401	**Printing**	**(1,130)**

The decrease is based on review of actual amounts for fiscal year 2013-2014.

Department of Fire and Emergency Services
Line Item Explanation Schedule (Continued)
FY 2015-2016

		Budget Variance
100-61-3510-52-3600	**Dues and Subscriptions**	**500**

The line item increase is needed to continue professional association memberships.

100-61-3510-52-3701	**Schools, Seminars, Travel**	**200**

The increase is needed to cover professional development fees, etc.

100-61-3520-52-3718	**Suppression Uniform Supply**	**30,000**

The line item increase is needed to replace worn-out bunker gear over a three year period.

100-61-3510-53-1104	**Facility Supplies**	**1,500**

The line item increase is due to continued increase in cost of station supplies.

100-61-3510-53-1210	**Utilities – Water/Sewer**	**1,151**

The increase is to adjust for Station 3 at Fort Gillem now being on municipal utilities.

100-61-3510-53-1221	**Utilities – Natural Gas**	**(2,835)**

The decrease is based on review of actual amounts for fiscal years 2014 and 2015.

100-61-3510-53-1231	**Utilities – Electricity**	**8,400**

The increase is to adjust for Station 3 at Fort Gillem now being on municipal utilities.

100-61-3510-53-1270	**Fleet Gas Charge**	**23,091**

The line item increase is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.

100-61-3510-53-1702	**Uniforms and Rainwear (Fire)**	**1,000**

The increase is needed to replace worn out jackets and other clothing

100-61-3510-53-1709 –	**Film/Public Relations Events**	**500**

The increase is due to an increase in public fire prevention activity and materials.

100-61-3510-53-1713	**Fleet Labor Charge**	**(12,208)**

The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.

Department of Fire and Emergency Services
Line Item Explanation Schedule (Continued)
FY 2015-2016

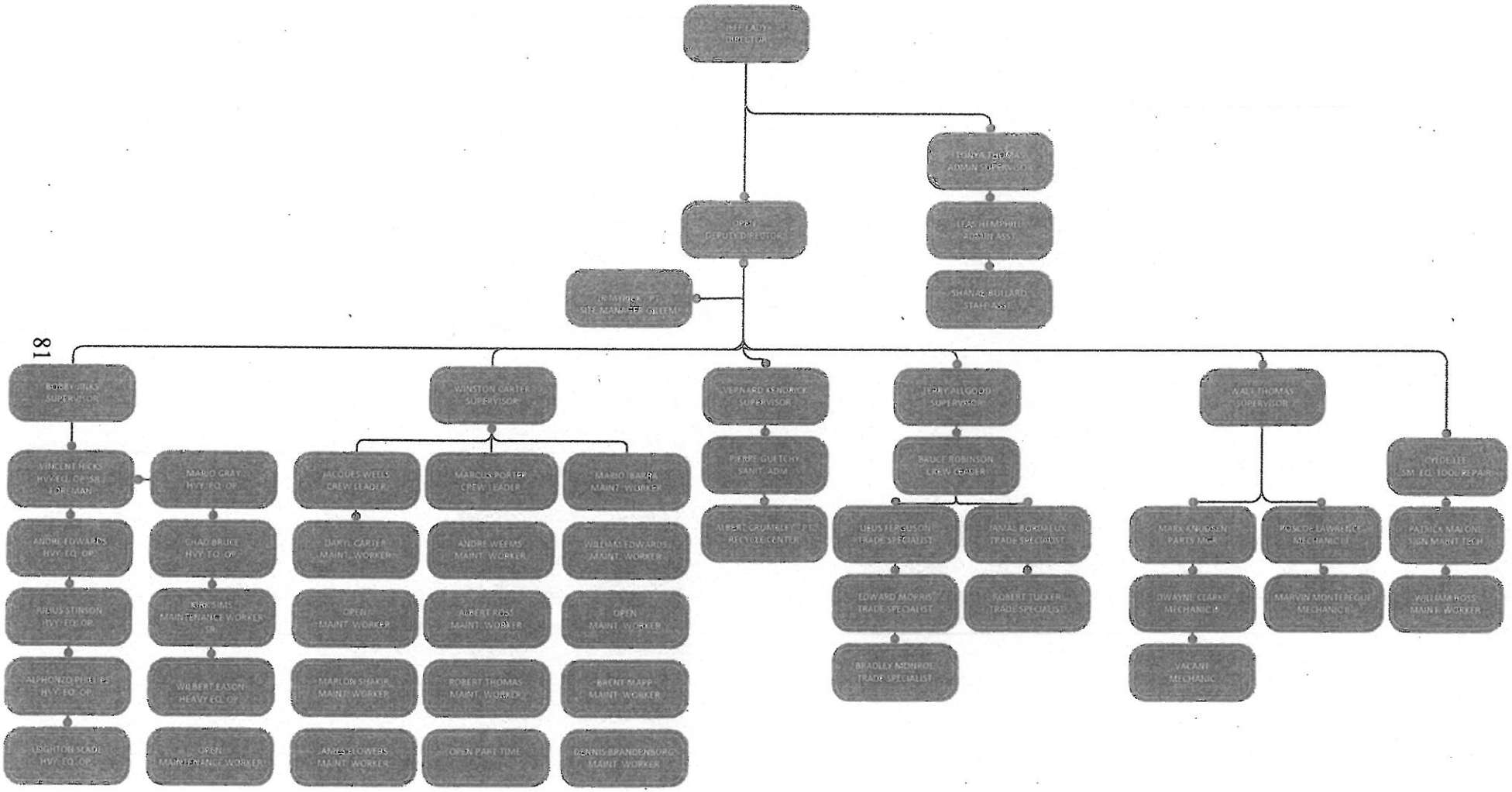
		Budget Variance
100-61-3510-53-1714	**Fleet Equipment Maintenance**	**193**
The line item increase is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-61-3510-53-1715	**Fleet Overhead Charge**	**(2,141)**
The line item decrease is based on allocated (actual) amounts vs budget amounts for fiscal year 2014-2015.		
100-61-3510-54-2401	**Computer Equipment Outlay**	**(209)**
The line item decrease is due to technology costs to be covered by SPLOST funds for fiscal year 2015-2016.		

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
EMERGENCY MGMT SERVICES				
PERSONAL SERV. & EE BENE				
100-62-3920-51-1101 SALARIES	117,579	117,579	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	7,235	7,235	0	0.00
100-62-3920-51-2301 MEDICARE	1,693	1,693	0	0.00
100-62-3920-51-2401 RETIREMENT CONTRIBUTIONS	6,000	6,000	0	0.00
100-62-3920-51-2901 SICK LEAVE SELL BACK	450	450	0	0.00
TOTAL PERSONAL SERV. & EE BENE	165,707	165,707	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	169,737	169,737	0	0.00

FOREST PARK
DEPARTMENT OF PUBLIC WORKS



CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
FLEET SERVICES				
PERSONAL SERV. & EE BENE				
100-27-4900-51-1101 SALARIES	220,739	221,000	261	0.12
100-27-4900-51-1301 OVERTIME	5,000	5,000	0	0.00
100-27-4900-51-2101 LIFE AND HEALTH INSURANCE	107,519	107,519	0	0.00
100-27-4900-51-2201 FICA	13,996	13,996	0	0.00
100-27-4900-51-2301 MEDICARE	3,273	3,273	0	0.00
100-27-4900-51-2401 RETIREMENT CONTRIBUTIONS	4,453	4,453	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	1,000	1,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	357,000	357,261	261	0.07
PURCHASED/CONTRACT SERV.				
100-27-4900-52-1102 OFFICE SUPPLIES	2,000	2,000	0	0.00
100-27-4900-52-1301 SOFTWARE MAINTENANCE	0	0	0	0.00
100-27-4900-52-1712 EQPT MAINT/ALL DEPARTMENTS	245,000	220,000	(25,000)	10.20-
100-27-4900-52-2200 DEPRECIATION EXPENSE	0	0	0	0.00
100-27-4900-52-2201 OFFICE EQUIPMENT MAINTENANCE	100	100	0	0.00
100-27-4900-52-2202 COMPUTER EQUIPMENT MAINTENANC	1,000	0	(1,000)	100.00-
100-27-4900-52-2214 FACILITY IMPROVMENTS	2,000	2,000	0	0.00
100-27-4900-52-3101 VEHICLE INSURANCE	14,000	14,000	0	0.00
100-27-4900-52-3102 PROPERTY & LIABILITY INSURANC	24,812	24,812	0	0.00
100-27-4900-52-3202 TELEPHONES	6,000	3,000	(3,000)	50.00-
100-27-4900-52-3203 RADIOS/PAGERS MAINTENANCE	300	300	0	0.00
100-27-4900-52-3701 SCHOOLS, SEMINARS, TRAVEL	7,000	5,000	(2,000)	28.57-
100-27-4900-52-3919 FUEL MASTER MAINTENANCE CONTR	1,600	0	(1,600)	100.00-
TOTAL PURCHASED/CONTRACT SERV.	303,812	271,212	(32,600)	10.73-
SUPPLIES				
100-27-4900-53-1103 COPIER EXPENSE	2,010	2,010	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	3,000	2,000	200.00
100-27-4900-53-1106 FACILITY MAINT & REPAIRS	9,000	11,000	2,000	22.22
100-27-4900-53-1221 UTILITIES NATURAL GAS	6,000	6,000	0	0.00
100-27-4900-53-1231 UTILITIES ELECTRICITY	10,000	10,000	0	0.00
100-27-4900-53-1270 GAS ALL DEPARTMENTS	480,000	390,000	(90,000)	18.75-
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	523,010	437,010	(86,000)	16.44-
CAPITAL OUTLAYS				
100-27-4900-54-2502 CAPITAL OUTLAY	0	0	0	0.00
100-27-4900-54-2503 TOOL ALLOWANCE	2,800	2,800	0	0.00
TOTAL CAPITAL OUTLAYS	2,800	2,800	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
ALLOCATION				
100-27-4900-99-9999 ALLOCATE FLEET SVCS EXPENSES	(1,186,622)	(1,068,283)	118,339	9.97-
TOTAL ALLOCATION	(1,186,622)	(1,068,283)	118,339	9.97-
TOTAL FLEET SERVICES	0	0	0	0.00

Public Works
Line Item Explanation Schedules- Fleet
FY 2015-2016

		Budget Variance
100-27-4900-51-1101	**Salaries**	**261**
This line item increase is to adjust the total to a standard amount.		
100-27-4900-52-1712	**Equipment Maintenance**	**(25,000)**
The line item decrease is based on review of actual amounts for fiscal year 2014.		
100-27-4900-52-2202	**Computer Equipment Maintenance**	**(1,000)**
The line item decrease is due to technology costs to be covered by SPLOST funds for fiscal year 2015-2016.		
100-27-4900-52-3202	**Telephones**	**(3,000)**
The line item decrease is based on actual amounts for fiscal years 2013-2014 and 2014-2015.		
100-27-4900-52-3701	**Schools, Seminars, Travel**	**(2,000)**
The line item decrease is based on actual amounts for fiscal years 2013-2014 and 2014-2015.		
100-27-4900-52-3919	**Fuel Master Maintenance Contract**	**(1,600)**
The line item decrease is due to technology costs to be covered by SPLOST funds for fiscal year 2015-2016.		
100-27-4900-53-1105	**General Department Expenses**	**2,000**
The increase is due to inclusion of projected service and inspection of equipment.		
100-27-4900-53-1106	**Facility Maintenance & Repairs**	**2,000**
Line item increase is based on actual amounts expended for fiscal years 2013-2014 and 2014-2015.		
100-27-4900-53-1270	**Gas All Departments**	**(90,000)**
The decrease is based on actual costs for fiscal year 2014-2015 and projected costs for fiscal year 2015-2016.		
100-27-4900-99-9999	**Allocate Fleet Services Expenses**	**118,399**
The increase reflects a decrease in the total amount of fleet expenses to be allocated to all other departments for 2015, as compared to 2014.		

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
PUBLIC WORKS - STREETS				
PERSONAL SERV. & EE BENE				
100-51-4210-51-1101 SALARIES	1,398,320	1,460,000	61,680	4.41
100-51-4210-51-1301 OVERTIME	38,000	48,950	10,950	28.82
100-51-4210-51-2101 LIFE AND HEALTH INSURANCE	515,500	515,500	0	0.00
100-51-4210-51-2201 FICA	86,696	93,555	6,859	7.91
100-51-4210-51-2301 MEDICARE	20,276	21,880	1,604	7.91
100-51-4210-51-2401 RETIREMENT CONTRIBUTIONS	24,000	24,000	0	0.00
100-51-4210-51-2701 WORKER'S COMP INSURANCE	13,649	13,649	0	0.00
100-51-4210-51-2702 WORKERS' COMP CLAIMS - STREET	0	10,000	10,000	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	2,099,341	2,190,434	91,093	4.34
PURCHASED/CONTRACT SERV.				
100-51-4210-52-1301 TOPOGRAPHIC SURVEYS	1,000	1,000	0	0.00
100-51-4210-52-1302 SOFTWARE PROGRAM MAINTENANCE	0	0	0	0.00
100-51-4210-52-1601 SMALL TOOLS AND EQUIPMENT	6,500	4,000	(2,500)	38.46-
100-51-4210-52-2201 OFFICE EQUIPMENT MAINTENANCE	0	0	0	0.00
100-51-4210-52-2214 FACILITY IMPROVEMENTS	0	0	0	0.00
100-51-4210-52-3101 VEHICLE INSURANCE	71,835	71,835	0	0.00
100-51-4210-52-3102 PROPERTY & LIABILITY INSURANC	19,700	19,700	0	0.00
100-51-4210-52-3201 POSTAGE	300	300	0	0.00
100-51-4210-52-3202 TELEPHONES	19,700	19,700	0	0.00
100-51-4210-52-3203 RADIOS/PAGERS MAINTENANCE	13,300	9,300	(4,000)	30.08-
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	9,000	11,500	2,500	27.78
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	11,000	8,750	(2,250)	20.45-
100-51-4270-52-2210 WARNING REGULATORY	0	0	0	0.00
100-51-7410-52-3924 ENGINEERING CONSULTING	26,500	10,000	(16,500)	62.26-
TOTAL PURCHASED/CONTRACT SERV.	180,685	157,935	(22,750)	12.59-
SUPPLIES				
100-51-4210-53-1102 OFFICE SUPPLIES	1,200	2,500	1,300	108.33
100-51-4210-53-1103 COPIER EXPENSE	1,700	1,700	0	0.00
100-51-4210-53-1104 FACILITY SUPPLIES	2,000	2,800	800	40.00
100-51-4210-53-1105 GENERAL DEPARTMENT EXPENSES	3,200	3,200	0	0.00
100-51-4210-53-1106 FACILITY MAINT AND REPAIR	18,700	18,700	0	0.00
100-51-4210-53-1122 MOSQUITO CONTROL CHEMICALS	4,000	16,000	12,000	300.00
100-51-4210-53-1210 UTILITIES -WATER/SEWER	6,000	8,200	2,200	36.67
100-51-4210-53-1221 UTILITIES -NATURAL GAS	5,000	4,500	(500)	10.00-
100-51-4210-53-1231 UTILITIES - ELECTRICITY	25,000	20,000	(5,000)	20.00-
100-51-4210-53-1270 FLEET GAS CHARGE	72,500	92,099	19,599	27.03
100-51-4210-53-1602 TRASH EQUIPMENT	1,000	1,000	0	0.00
100-51-4210-53-1604 OFFICE IMPROVEMENTS	0	0	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-51-4210-53-1702 UNIFORMS & RAINWEAR	21,200	21,200	0	0.00
100-51-4210-53-1713 FLEET LABOR CHARGE	84,241	115,586	31,345	37.21
100-51-4210-53-1714 FLEET EQUIPMENT MAINTENANCE	66,000	59,611	(6,389)	9.68-
100-51-4210-53-1715 FLEET OVERHEAD CHARGE	32,199	26,498	(5,701)	17.71-
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	1,000	1,000	0	0.00
100-51-4221-53-1121 DEMOLITION	0	0	0	0.00
100-51-4221-53-1122 RIGHT-OF-WAY ENHANCEMENTS	10,000	10,000	0	0.00
100-51-4221-53-1123 STREET MAINTENANCE	20,000	25,000	5,000	25.00
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
100-51-4250-53-1151 2013 LMIG EXPENSES	0	0	0	0.00
100-51-4250-53-1152 2014 LMIG EXPENSES	0	0	0	0.00
100-51-4250-53-1153 LMIG EXPENSES	0	0	0	0.00
100-51-4260-53-1233 STREET LIGHTING	325,000	335,000	10,000	3.08
100-51-4270-53-1231 UTILITIES-TRAFFIC ELECTRICITY	11,600	11,600	0	0.00
100-51-6210-53-1120 PAINT PRESS BOXES	0	0	0	0.00
TOTAL SUPPLIES	714,540	779,194	64,654	9.05
CAPITAL OUTLAYS				
100-51-4210-54-2502 CAPITAL OUTLAY	0	0	0	0.00
100-51-7324-54-1100 REDEVELOPMENT	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	0	0	0	0.00
TOTAL PUBLIC WORKS - STREETS	2,994,566	3,127,563	132,997	4.44

Public Works
Line Item Explanation Schedules- Streets
FY 2015-2016

	Budget Variance
100-51-4210-51-1101 Salaries The line item increase is due to expected filling of vacant positions.	**61,680**
100-51-4210-51-1301 Overtime The increase is based on projected need for on-call personnel, emergency call in of personnel, and seasonal mosquito spraying.	**10,950**
100-51-4210-51-2201 FICA The line item increase is due to the change to Salaries, as explained above.	**6,859**
100-51-4210-51-2301 Medicare The line item increase is due to the change to Salaries, as explained above.	**1,604**
100-51-4210-51-2702 Workers' Comp Claims – Streets The line item increase is based on actual amounts for fiscal years 2013-2014 and 2014-2015.	**10,000**
100-51-4210-52-1601 Small Tools and Equipment The line item decrease is based on actual amounts for fiscal year 2014-2015.	**(2,500)**
100-51-4210-52-3203 Radios / Pagers Maintenance The line item decrease is based on actual amounts for fiscal years 2013-2014 and 2014-2015.	**(4,000)**
100-51-4210-52-3701 Schools, Seminars, Training This line item is increased to provide funds for necessary training, including HVAC training.	**2,500**
100-51-4270-52-1232 Warning Regulatory The line item decrease is based on actual amounts for fiscal years 2013-2014 and 2014-2015.	**(2,250)**
100-51-7410-52-3924 Engineering Consulting The decrease is due to SPLOST funds being available for consulting.	**(16,500)**
100-51-4210-53-1102 Office Supplies The line item increase is based on actual amounts for fiscal years 2013-2014 and 2014-2015.	**1,300**

Public Works
Line Item Explanation Schedules- Streets (Continued)
FY 2015-2016

	Budget Variance
100-51-4210-53-1104 Facility Supplies The line item increase is based on actual amounts for fiscal years 2013-2014 and 2014-2015.	**800**
100-51-4210-53-1122 Mosquito Control Chemicals The line item increase is based on actual amounts for fiscal year 2014-2015	**12,000**
100-51-4210-53-1210 Utilities – Water / Sewer The line item increase is based on actual amounts for fiscal year 2014-2015.	**2,200**
100-51-4210-53-1221 Utilities – Natural Gas The line item decrease is based on actual amounts for fiscal years 2013-2014 and 2014-2015.	**(500)**
100-51-4210-53-1231 Utilities – Electricity The line item decrease is based on actual amounts for fiscal years 2013-2014 and 2014-2015.	**(5,000)**
100-51-4210-53-1270 Fleet Gas Charge The line item increase is based on allocated amounts vs budget amounts for fiscal year 2014-2015.	**19,599**
100-51-4210-53-1713 Fleet Labor Charge The line item increase is based on allocated amounts vs budget amounts for fiscal year 2014-2015.	**31,345**
100-51-4210-53-1714 Fleet Equipment Maintenance The line item decrease is based on allocated amounts vs budget amounts for fiscal year 2014-2015.	**(6,389)**
100-51-4210-53-1715 Fleet Overhead Charge The line item decrease is based on allocated amounts vs budget amounts for fiscal year 2014-2015.	**(5,701)**

Public Works
Line Item Explanation Schedules- Streets (Continued)
FY 2015-2016

	Budget Variance
100-51-4221-53-1123 Street Maintenance The line item increase is based on actual amounts for fiscal years 2013-2014 and 2014-2015.	**5,000**
100-51-4260-53-1233 Street Lighting The line item increase is based on actual amounts for fiscal years 2013-2014 and 2014-2015.	**10,000**

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
PUBLIC WORKS - PARKS				
PURCHASED/CONTRACT SERV.				
100-54-7321-52-1008 REDEVELOPMENT PLANNING	0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	0	0	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	0	0	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	16,000	16,000	0	0.00
100-54-6220-53-1129 PARKS MAINTENANCE	64,000	64,000	0	0.00
100-54-6230-53-1127 LANDSCAPING CITY	30,000	30,000	0	0.00
TOTAL SUPPLIES	134,000	134,000	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	134,000	134,000	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

540-SANITATION FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
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	194,349	302,288	107,939	55.54
TOTAL OTHER COSTS	194,349	302,288	107,939	55.54
TOTAL ADMINISTRATION	194,349	302,288	107,939	55.54

Public Works
Line Item Explanation Schedules- Sanitation
FY 2015-2016

		Budget Variance
540-71-4510-57-1000	**Transfer to General Fund**	**107,939**

The change in the line item is due to an increase of the amount projected to be transferred to the General Fund from the Sanitation Fund for fiscal year 2015-2016.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

540-SANITATION FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
SOLID WASTE COLLECTION				
PERSONAL SERV. & EE BENE				
540-72-4520-51-1101 SALARIES - SOLID WASTE COLLEC	155,823	187,000	31,177	20.01
540-72-4520-51-1301 OVERTIME	10,000	8,000	(2,000)	20.00-
540-72-4520-51-2101 LIFE AND HEALTH INSURANCE	77,150	77,150	0	0.00
540-72-4520-51-2201 FICA	9,661	9,661	0	0.00
540-72-4520-51-2301 MEDICARE	2,259	2,259	0	0.00
540-72-4520-51-2401 RETIREMENT CONTRIBUTIONS	5,000	5,000	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	1,000	1,000	0	0.00
540-72-4520-51-2904 EMPLOYEE RECOGNITION	400	400	0	0.00
TOTAL PERSONAL SERV. & EE BENE	263,036	292,213	29,177	11.09
PURCHASED/CONTRACT SERV.				
540-72-4520-52-1200 TOPOGRAPHIC SURVEY	0	0	0	0.00
540-72-4520-52-1301 SOFTWARE PROGRAM MAINTENANCE	0	0	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	1,500,000	1,310,000	(190,000)	12.67-
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	0	0	0	0.00
540-72-4520-52-3203 RADIOS/PAGER MAINTENANCE	0	0	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	0	0	0	0.00
540-72-4520-52-3903 BAD DEBT EXPENSE	0	0	0	0.00
540-72-4530-52-3000 SOLID WASTE DISPOSAL	9,500	7,500	(2,000)	21.05-
540-72-4530-52-3001 ROLL OFF CONTAINERS	600,000	575,000	(25,000)	4.17-
540-72-4530-52-3002 RECYCLING	10,000	4,000	(6,000)	60.00-
540-72-4540-52-3001 CLEAN SWEEP	2,000	1,800	(200)	10.00-
TOTAL PURCHASED/CONTRACT SERV.	2,165,697	1,942,497	(223,200)	10.31-
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	0	0	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	0	0	0	0.00
540-72-4520-53-1141 COMMERCIAL CONTAINER RENOVATI	0	0	0	0.00
540-72-4520-53-1143 FACILITY IMPROVEMENTS	0	0	0	0.00
540-72-4520-53-1210 UTILITIES -WATER & SEWERAGE	0	0	0	0.00
540-72-4520-53-1221 UTILITIES - NATURAL GAS	0	0	0	0.00
540-72-4520-53-1231 UTILITIES - ELECTRICITY	0	0	0	0.00
540-72-4520-53-1270 FLEET GAS CHARGE	7,800	6,896	(904)	11.59-
540-72-4520-53-1600 TRASH EQUIPMENT	1,000	1,000	0	0.00
540-72-4520-53-1604 OFFICE IMPROVEMENTS	0	0	0	0.00

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2015

540-SANITATION FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
540-72-4520-53-1702 UNIFORMS AND RAINWEAR	1,300	1,300	0	0.00
540-72-4520-53-1713 FLEET LABOR CHARGE	5,504	4,705	(799)	14.52-
540-72-4520-53-1714 FLEET EQUIPMENT MAINTENANCE C	2,000	1,777	(223)	11.15-
540-72-4520-53-1715 FLEET OVERHEAD CHARGE	1,299	1,069	(230)	17.71-
540-72-4520-53-1717 SAFETY EQUIPMENT	0	0	0	0.00
TOTAL SUPPLIES	22,153	19,997	(2,156)	9.73-
CAPITAL OUTLAYS				
540-72-4520-54-2502 CAPITAL OUTLAY	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	0	0	0	0.00
TOTAL SOLID WASTE COLLECTION	2,450,886	2,254,707	(196,179)	8.00-

Public Works
Line Item Explanation Schedules- Sanitation
FY 2015-2016

		Budget Variance
540-72-4520-51-1101	**Salaries**	**31,177**

The line item increase is based on filling all positions in the Department.

540-72-4520-51-1301	**Overtime**	**(2,000)**

The decrease is based on review of actual costs for fiscal years 2013 and 2014.

540-72-4520-52-3000	**Solid Waste Collections**	**(190,000)**

The line item decrease is based on actual amounts for fiscal years 2013 and 2014.

540-72-4530-52-3000	**Solid Waste Disposal**	**(2,000)**

The line item decrease is based on actual amounts for fiscal years 2013and 2014.

540-72-4530-52-3001	**Roll Off Containers**	**(25,000)**

This line item decrease is connected to a decrease in projected roll-off container revenues.

540-72-4530-52-3002	**Recycling**	**(6,000)**

The line item decrease is based on actual amounts for fiscal years 2013-2014 and 2014-2015.

540-72-4540-52-3001	**Clean Sweep**	**(200)**

The line item decrease is based on actual amounts for fiscal years 2013-2014 and 2014-2015.

540-72-4520-53-1270	**Fleet Gas Charge**	**(904)**

The line item decrease is based on allocated amounts vs budget amounts for fiscal year 2014-2015.

540-72-4220-53-1713	**Fleet Labor Charge**	**(799)**

The line item decrease is based on allocated amounts vs budget amounts for fiscal year 2014-2015.

540-72-4220-53-1714	**Fleet Equipment Maintenance**	**(223)**

The line item decrease is based on allocated amounts vs budget amounts for fiscal year 2014-2015.

540-72-4220-53-1715	**Fleet Overhead Charge**	**(230)**

The line item decrease is based on allocated amounts vs budget amounts for fiscal year 2014-2015.

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.

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 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.

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.

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.

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.

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.