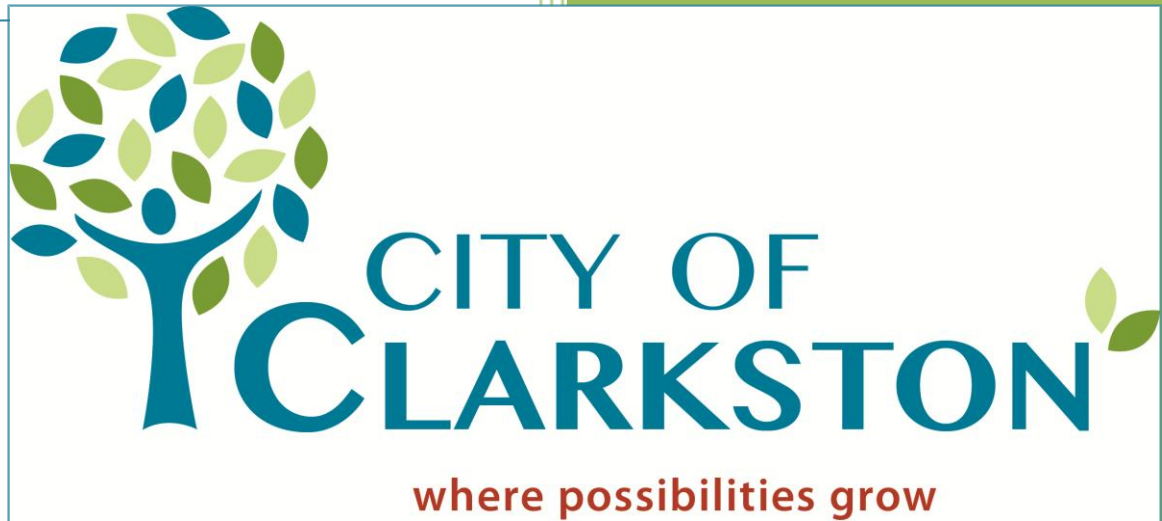


2012

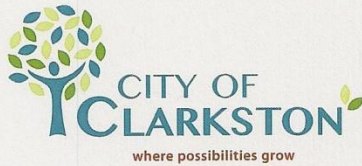
2013 Adopted Operating &
Enterprise Fund Budget



Keith Barker

City Manager

12/4/2012



MEMORANDUM

To: Mayor and City Council
From: Keith Barker, City Manager *KB*
Date: November 6, 2012
Re: Proposed 2013 Budget

Please find attached the proposed 2013 Operating and Enterprise Funds Budget for the City of Clarkston. This budget was compiled based upon the input and assistance from each department. The proposed budget, as presented, is **balanced**, i.e., revenues equal expenditures, in accordance with Georgia State Law.

OVERVIEW

The proposed 2012 General Fund budget of \$3,321,280 is \$210,690 greater than the 2012 General Fund budget which represents a 6.79% increase. The majority of the increase is attributed to the full fiscal year impact of employee merit increases authorized in FY 2012. Performance based employee evaluations will continue to be implemented in FY 2013.

Group health insurance costs for FY 2013 increased 7.6% but remain well within an acceptable range as it represents only 6.3 % of total General Fund expenditures. The City's Retirement Plan benefit formula has not been increased over the last several years and currently is well below what other municipalities offer in the Atlanta metropolitan area. In order to remain competitive with surrounding cities and to continue to offer employee benefits that will allow Clarkston to attract and retain qualified employees, staff is recommending enhancements to the Retirement Plan benefit formula. Funding for this line item has been increased from \$92,000 in FY 2012 to \$115,000 in FY 2013; the same amount budgeted in FY 2010 and FY 2011. At 3.46% of total General Fund expenditures, this amount is well below industry standards for this expense category.

The external contract to provide mowing and maintenance of the CSX right-of-way will continue to be incorporated into the FY 2013 budget. This service delivery strategy has proven to be an effective and cost-efficient method to accomplish this task and the results have been superior. Accordingly, \$30,000 has been included in this budget to cover the annual cost of this agreement. One full time position in the

Public Works department will remain unfilled and the salary savings realized will more than cover the cost of this contract.

The City entered into a memorandum of understanding with the Vehicle Maintenance Division of DeKalb County in FY 2012 and this arrangement will remain in effect for FY 2013. Due to reductions in labor costs realized by this new arrangement and the purchase of four (4) new vehicles in FY 2012 which replaced vehicles with high mileage, the operating budget for this expenditure has been reduced by 10% in FY 2013 as compared to FY 2012. This represents a total reduction of 22% over the previous two fiscal years.

The Milam Pool was successfully opened in FY 2012. A two year agreement for pool operations was approved by the City Council and in accordance with the agreement; \$40,000 has again been included in the FY 2012 budget for pool management and operations.

New equipment purchases will be kept to a minimum. However, \$12,000 has been budgeted to purchase a new commercial riding mower.

In order to promote the City of Clarkston as a destination and to provide community and recreational events, the Special Events budget has been increased from \$4,000 to \$15,000.

REORGANIZATION

Beginning with the FY 2012 budget, the Sanitation and Streets departments were combined under a new department of Public Works. Additionally, some of the costs previously contained in this budget have been shifted to the Storm Water Enterprise fund budget. This shift accurately reflects the cost of activities dedicated to this function and will reduce the need to fund these activities out of the General Fund budget. The total proposed budget for the new Public Works department has been reduced by \$127,625 as a result of this reorganization. This represents a reduction to the General Fund of 3.84% or an amount approximately equal to 1.88 mills.

In order to better serve our business and development community, a department of Planning and Development was created in FY 2012. The previous Public Works Director position was reclassified to create a new position titled Planning and Development Manager. This department is now responsible for all zoning, plan review, building inspection and permitting functions. The Planning & Development Manager has been assigned to manage the activities of our technical consultants and provide technical assistance to the Planning and Zoning Commission, Mayor and City Council, Quality of Life Officer and the City Manager. Professional consultant fees for zoning, planning and building inspection services, are now budgeted in this department. The creation of this position has improved the level of professionalism in which we handle zoning and development issues tremendously and has positioned the City to provide superior customer service to our citizens, business owners and potential developers.

In FY 2012, a Public Works position was reclassified to create a new Public Works Supervisor position. The addition of this position has resulted in greater efficiencies, provided direction and budgetary

control, and tremendous improvements in our Public Works and Stormwater maintenance and repair capabilities.

Effective and professional code enforcement is an important function of any municipal government. Given the unique demographics of our residential and business community, the need for continual education, assistance and enforcement is even more pronounced. Although staff recommended that this function be increased from part time to full time in FY 2012, the City was fortunate to employ an individual with superior organization and time management skills. This has afforded the City to realize the improvements in productivity sought with a full time staff person, while continuing to fund a part time position. Therefore, in FY 2013, the current part-time Quality of Life function will remain as a part time position.

There are currently three (3) full time authorized positions and two (2) part time positions authorized in the Municipal Clerks Office. Earlier this year, one of the part time employees resigned to accept another position. Attempts to find an adequate replacement to fill this part time position were unsuccessful. Additionally, the work load and number of cases processed by this office has continued to increase. Therefore, staff is recommending funding of one (1) additional full time position in lieu of the two (2) part time positions currently authorized. The cost of this recommendation will be minimal and will primarily consist of the additional costs associated with providing employee benefits.

CAPITAL PROJECTS AND DEBT SERVICE

The City Hall Annex project, which began in FY 2012, will be completed in FY 2013. Funding for the construction of this project was obtained through a GMA Lease Purchase agreement. This agreement includes a \$700,000 loan amortized over fifteen (15) years. \$60,000 has been included in the FY 2013 budget for this purpose. Additionally, \$55,000 has been budgeted to acquire furniture and fixtures.

In 2005, the City of Clarkston was awarded a \$3.6 Federal Highway Administration Earmark for construction of a Streetscape project. In order to provide partial funding for the required local match, the City has requested a \$2 million dollar loan from the State Road and Toll-way Authority, amortized over fifteen (15) years. The City anticipates that, of the total \$2million dollar loan, only a portion of that amount will be utilized in FY 2013 for Engineering and Design services. (The draw down time period for the loan proceeds in three (3) years). Accordingly, staff has budgeted \$98,000 in FY 2013 to cover anticipated loan repayments for the FY 2013. The total loan payment amount will be determined after the loan is approved and the specific terms are set at closing. The full loan payment amount will be realized after the City has "drawn down" the entire loan amount.

Currently, a dedicated space for our various Public Works functions does not exist. Equipment, vehicles and supplies are scattered between various locations. Equipment is stored off site on non-city property and occupies valuable space in Milam Park and the City Hall parking lot. Additionally, with a greater emphasis being placed on improving our more traditional Public Works capabilities and our Stormwater maintenance and repair program, there is a need for a Public Works yard where needed supplies such as sand, stone and fill dirt may be stored. Staff proposes to develop a Public Works facility on property

currently owned by the City. The approximate cost for this facility is estimated to be \$250,000. The funds for construction of this facility may be obtained through a five (5) year GMA Lease Purchase agreement. The annual cost of the loan repayment of \$58,000 has been included in the FY 2013 budget.

STORMWATER UTILITY

In order to meet regulatory requirements as determined by the Georgia Environmental Protection Division and to implement the City of Clarkston's Storm Water Management Plan as reported, this budget allocates \$287,650 for storm water related repairs and activities. Storm water utility fee revenue continues to remain constant as compared to previous years. Revenue estimates for FY 2013 are \$129,000, the same as they were in FY 2012. Additionally, \$158,600 will be transferred from surplus storm water funds account in order to meet the total expenditure amount.

Along with a more robust stormwater repair and maintenance program, two stormwater related projects are currently in the Engineering and Design phase. Both projects will be completed in FY 2013.

SANITATION ENTERPRISE FUND

The Sanitation Enterprise Fund continues to perform adequately. Projected expenditures and revenue for FY 2013 are \$150,020, a \$20 difference from FY 2012.

GRANT FUNDS

The City of Clarkston received two grant awards in FY 2012 for projects that will occur in FY 2013. The City received \$24,000 from the Local Maintenance & Improvement (LMIG) state grant fund. These grant funds will be utilized to offset the cost of the stormwater related projects mentioned above. The City also received a grant award of \$72,000 from the ARC "Last Mile Connectivity" grant fund. The purpose of this grant will be to develop a Bicycle and Pedestrian Safety/Education/Training Program. This grant award requires a 20% local match of \$18,000 that will be funded by the General Fund.

REVENUES

The proposed FY 2013 General Fund revenue estimate of \$3,321,280 is \$210,690 greater than the FY 2012 General Fund revenue estimate which represents a 6.79% increase. Real Property Taxes and Municipal Court fines represent 53.2% of total Revenue estimates for FY 2013. The estimate for Real Property Tax collections for FY 2013 has increased by \$90,000 and is currently \$945,000 as compared to \$855,000 for FY 2012. Conversely, Municipal Court Fines estimates have been decreased somewhat, down to \$821,930 in FY 2013 as compared to \$850,000 in FY 2012. Pool revenue for FY 2013 has been set at \$30,000.

ADOPTION PROCESS

The proposed 2013 budget will be transmitted to the Mayor and Council on November 6, 2012. Additionally, copies of this document will be available for public review at the Clarkston Branch Library, Clarkston City Hall and on the City of Clarkston website. One public hearing will be held to afford the

public an opportunity to provide comments and feedback on the proposed budget at 6:30 pm on November 27th, 2012. A budget resolution will be prepared and presented for consideration and adoption at the City of Clarkston Council meeting on December 4th, 2012.

I will be happy to make myself available to you so that we may review the following budget proposal at your convenience.

In order to meet regulatory requirements as determined by the Georgia Environmental Protection Division and to implement the City of Clarkston's Storm Water Management Plan as required, this budget allocates \$287,650 for storm water related repairs and activities. Storm water utility fee revenue continues to remain constant as compared to previous years. Revenue estimates for FY 2013 are \$125,000, the same as they were in FY 2012. Additionally, \$128,600 will be transferred from surplus storm water funds account in order to meet the total expenditure amount.

Along with a more robust stormwater repair and maintenance program, two stormwater related projects are currently in the Engineering and Design phase. Both projects will be completed in FY 2013.

SANITATION ENTERPRISE FUND

The Sanitation Enterprise Fund continues to perform adequately. Projected expenditures and revenue for FY 2013 are \$150,020, a \$20 difference from FY 2012.

GRANT FUNDS

The City of Clarkston received two grant awards in FY 2012 for projects that will occur in FY 2013. The City received \$54,000 from the Local Maintenance & Improvement (LMI) state grant fund. These grant funds will be utilized to offset the cost of the stormwater related projects mentioned above. The City also received a grant award of \$23,000 from the ARC "Last Mile Connectivity" grant fund. The purpose of this grant will be to develop a Bicycle and Pedestrian Safety/Education/Training Program. This grant award requires a 30% local match of \$18,000 that will be funded by the General Fund.

REVENUES

The proposed FY 2013 General Fund revenue estimate of \$3,321,380 is \$210,690 greater than the FY 2012 General Fund revenue estimate which represents a 6.39% increase. Real property taxes and Municipal Court fines represent 53% of total revenue estimates for FY 2013. The estimate for Real property tax collections for FY 2013 has increased by \$90,000 and is currently \$942,000 as compared to \$852,000 for FY 2012. Conversely, Municipal Court fines estimates have been decreased somewhat, down to \$821,930 in FY 2013 as compared to \$820,000 in FY 2012. Pool revenue for FY 2013 has been set at \$30,000.

ADOPTION PROCESS

The proposed 2013 budget will be transmitted to the Mayor and Council on November 6, 2012. Additionally, copies of this document will be available for public review at the Clarkston Branch Library, Clarkston City Hall and on the City of Clarkston website. Three public hearings will be held to afford the

| TOTAL EXPENDITURES ALL FUNDS | |
|---|---------------------|
| ADOPTED EXPENDITURE BUDGET FOR FUND 1 (GENERAL FUND) | 3,321,280.00 |
| ADOPTED EXPENDITURE BUDGET FOR FUND 2 (SEIZURE FUND) | 150,700.00 |
| ADOPTED EXPENDITURE BUDGET FOR FUND 3 (MULTIPLE GRANT) | 96,000.00 |
| ADOPTED EXPENDITURE BUDGET FOR FUND 4 (STORM WATER) | 287,650.00 |
| ADOPTED EXPENDITURE BUDGET FOR FUND 6 (SANITATION FUND) | 150,020.00 |
| TOTAL ADOPTED EXPENDITURE BUDGET FOR 2013 | 4,005,650.00 |

Expenditures under Fund 2, 3, 4 are funded by matching revenue funds.

| TOTAL REVENUES ALL FUNDS | |
|---|---------------------|
| ADOPTED REVENUE BUDGET FOR FUND 1 (GENERAL FUND) | 3,321,280.00 |
| ADOPTED REVENUE BUDGET FOR FUND 2 (SEIZURE FUND) | 150,700.00 |
| ADOPTED REVENUE BUDGET FOR FUND 3 (MULTIPLE GRANT) | 96,000.00 |
| ADOPTED REVENUE BUDGET FOR FUND 4 (STORM WATER) | 287,650.00 |
| ADOPTED REVENUE BUDGET FOR FUND 6 (SANITATION FUND) | 150,020.00 |
| TOTAL ADOPTED REVENUE BUDGET FOR 2013 | 4,005,650.00 |

| | |
|---|-----------------------|
| TOTAL ADOPTED EXPENDITURES - 2013 Budget | \$4,005,650.00 |
| TOTAL ADOPTED REVENUES - 2013 Budget | <u>\$4,005,650.00</u> |
| Balance | \$0.00 |

| EXPENDITURES | | 2010 Audited | 2011 Audited | 2012 Adopted | YTD 10/29/2012 | 2013 ADOPTED |
|---|--------|-----------------|-----------------|-----------------|-------------------|-------------------|
| GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500 and 70-7400 | | | | | | |
| Council Salaries | 511100 | 20,266.12 | 21,000.00 | 21,000.00 | 10,500.00 | 21,000.00 |
| Council/FICA | 512200 | 1,247.75 | 1,302.00 | 1,310.00 | 542.50 | 1,310.00 |
| Council Medicare | 512300 | 291.87 | 304.56 | 310.00 | 63.45 | 310.00 |
| Council/Travel | 523500 | 2,088.24 | 650.13 | 2,500.00 | 1,456.61 | 2,500.00 |
| Council/Education | 523700 | 1,415.00 | 1,584.00 | 2,500.00 | 650.00 | 2,500.00 |
| | | | | | | |
| Mayor/ Salary | 511100 | 6,500.00 | 6,500.00 | 6,500.00 | 3,250.00 | 6,500.00 |
| Mayor/FICA | 512200 | 403.00 | 403.00 | 403.00 | 201.50 | 405.00 |
| Mayor/Medicare | 512300 | 94.24 | 94.24 | 95.00 | 47.13 | 95.00 |
| Mayor/Travel | 523500 | 1,632.32 | 3,126.98 | 3,000.00 | 3,367.00 | 3,000.00 |
| Mayor/Education | 523700 | 0.00 | 1,350.00 | 700.00 | 605.00 | 700.00 |
| | | | | | | |
| Special Events | 531120 | N/A | 2,671.91 | 4,000.00 | 2,308.80 | 15,000.00 |
| | | | | | | |
| Gen Adm/Salaries | 511100 | 129,231.07 | 192,462.70 | 243,000.00 | 206,003.54 | 265,000.00 |
| Gen Adm/Group Ins | 512100 | 186,984.93 | 191,475.17 | 195,000.00 | 125,227.60 | 209,850.00 |
| Gen Adm/FICA | 512200 | 7,345.54 | 10,810.21 | 14,200.00 | 11,948.03 | 16,500.00 |
| Gen Adm/Medicare | 512300 | 1,717.67 | 2,564.99 | 3,300.00 | 2,794.61 | 4,000.00 |
| Gen Adm/Retirement | 512400 | 113,601.00 | 67,773.00 | 92,000.00 | 70,072.81 | 115,000.00 |
| Gen Adm/Unemploy | 512600 | 88.50 | 88.50 | 200.00 | 88.50 | 200.00 |
| Gen Adm/Work Comp | 512700 | 110,312.00 | 53,416.00 | 65,000.00 | 56,178.00 | 60,000.00 |
| Tax Billing/Coll Svc | 521100 | 2,282.00 | 2,318.00 | 2,400.00 | 2,294.00 | 2,400.00 |
| Gen Adm-Board Elections | 521110 | 2,163.00 | 2,264.00 | 2,500.00 | 0.00 | 2,500.00 |
| City Auditor | 521200 | 19,000.00 | 16,500.00 | 25,000.00 | 1,210.00 | 20,000.00 |
| City Attorney | 521210 | 59,544.69 | 44,624.27 | 45,000.00 | 31,346.27 | 40,000.00 |
| Gen Adm/ Professional | 521215 | 60,482.10 | 64,603.14 | 30,000.00 | 63,928.35 | 50,000.00 |
| Computer/ Hard& Soft | 521300 | 10,705.10 | 17,402.42 | 10,000.00 | 7,580.51 | 10,000.00 |
| Gen Adm/ Repairs/Maint | 522200 | 454.00 | 462.50 | 550.00 | 0.00 | 550.00 |
| Equip/Rental/Lease | 522320 | 1,650.13 | 1,631.76 | 1,800.00 | 2,637.50 | 2,000.00 |
| Prop/Liability Ins | 523100 | 80,164.76 | 80,082.00 | 80,000.00 | 76,999.35 | 80,000.00 |
| Communications | 523200 | 4,433.13 | 7,600.71 | 6,000.00 | 4,313.01 | 6,000.00 |
| Postage | 523210 | 1,211.25 | 887.18 | 1,200.00 | 1,090.95 | 1,500.00 |
| Advertising | 523300 | 1,266.22 | 2,245.14 | 2,000.00 | 1,873.40 | 2,000.00 |
| Printing Service | 523400 | 801.71 | 6,800.50 | 7,000.00 | 0.00 | 4,000.00 |
| Travel | 523500 | 118.00 | 3,808.91 | 3,800.00 | 797.95 | 5,000.00 |
| Dues & Fees | 523600 | 6,829.51 | 6,873.62 | 9,000.00 | 7,106.62 | 9,000.00 |
| Education/Training | 523700 | 400.00 | 905.00 | 3,000.00 | 1,677.38 | 5,000.00 |
| Other Services | 523910 | 5,261.83 | 12,617.52 | 8,000.00 | 21,958.76 | 8,000.00 |
| Bank/Finance Chgs | 523920 | 6,269.25 | 10,206.36 | 2,000.00 | 3,047.12 | 3,500.00 |
| General Supplies | 531100 | 5,732.67 | 6,653.54 | 6,000.00 | 5,559.83 | 6,000.00 |

| EXPENDITURES | | 2010 | 2011 | 2012 | YTD | 2013 |
|---|--------|-------------------|-------------------|-------------------|-------------------|---------------------|
| | | Audited | Audited | Adopted | 10/29/2012 | ADOPTED |
| GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500 and 70-7400 | | | | | | |
| Books & Periodicals | 531400 | 0.00 | 0.00 | 150.00 | 0.00 | 150.00 |
| Small Equipment | 531600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Uniform | 531700 | 0.00 | 298.48 | 300.00 | 0.00 | 300.00 |
| Furniture & Fixtures | 542300 | 648.00 | 673.00 | 1,000.00 | 105.99 | 1,000.00 |
| Computers | 542400 | 3,252.88 | 1,771.99 | 3,000.00 | 830.59 | 2,000.00 |
| Other Capital Outlay | 542500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Beverage Tax Payment | 571000 | 0.00 | 32,892.83 | 29,000.00 | 32,892.83 | 33,000.00 |
| | | | | | | |
| P & Z - Stipend | 511100 | 3,625.00 | 2,450.00 | 3,600.00 | 377.40 | 3,600.00 |
| P & Z - FICA | 512200 | 224.75 | 151.90 | 207.00 | 0.00 | 210.00 |
| P & Z - Medicare | 512300 | 52.59 | 35.53 | 48.00 | 0.00 | 50.00 |
| P & Z - Training | 523700 | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 |
| | | | | | | |
| TOTALS | | 859,791.82 | 884,337.69 | 939,073.00 | 762,932.89 | 1,023,130.00 |

| EXPENDITURES | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 10/29/2012 | 2013 ADOPTED |
|------------------------------------|--------|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| BUILDINGS/GROUNDS - 15-1565 | | | | | | |
| Professional Svcs | 521215 | | | | | 3,500.00 |
| Pest Control | 522145 | 660.00 | 660.00 | 700.00 | 545.00 | 1,000.00 |
| Repairs | 522200 | 16,383.72 | 12,512.65 | 10,000.00 | 5,211.13 | 10,000.00 |
| Communications | 523200 | 34,143.34 | 27,622.51 | 50,000.00 | 49,759.86 | 50,000.00 |
| Other | 523910 | 34,712.00 | 16,335.01 | 3,000.00 | 3,429.08 | 3,000.00 |
| General Supplies | 531100 | 6,080.86 | 7,825.35 | 6,000.00 | 6,375.42 | 8,000.00 |
| Water/Sewer | 531210 | 3,305.51 | 3,443.42 | 3,500.00 | 3,125.52 | 4,000.00 |
| Natural Gas | 531220 | 3,240.21 | 2,636.02 | 3,600.00 | 2,047.45 | 2,500.00 |
| Electricity | 531230 | 12,893.41 | 12,951.73 | 14,000.00 | 3,226.74 | 11,000.00 |
| Equipment | 531600 | | | | | 12,000.00 |
| Site Improvements | 541200 | 0.00 | 10,402.00 | 6,000.00 | 83.89 | 6,000.00 |
| Furniture & Fixtures | 542300 | | | | | 55,000.00 |
| TOTALS | | 111,419.05 | 94,388.69 | 96,800.00 | 73,804.09 | 166,000.00 |

| EXPENDITURES | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 10/29/2012 | 2013 ADOPTED |
|----------------------|--------|------------------|------------------|------------------|-------------------|------------------|
| PARKS 60-6200 | | | | | | |
| Temporary/Seasonal | 511200 | 0.00 | 4,563.32 | 0.00 | 0.00 | 0.00 |
| Fica | 512200 | 0.00 | 282.93 | 0.00 | 0.00 | 0.00 |
| Medicare | 512300 | 0.00 | 66.17 | 0.00 | 0.00 | 0.00 |
| Pool Management | 522150 | 0.00 | 21,160.00 | 40,000.00 | 52,592.38 | 40,000.00 |
| Repairs/Maintenance | 522200 | 4,503.04 | 15,854.46 | 15,000.00 | 13,871.09 | 8,000.00 |
| Vehicle Rep/Maint | 522210 | | 280.71 | 0.00 | 1,058.05 | 0.00 |
| Communication | 523200 | 909.67 | 559.60 | 1,300.00 | 2,041.63 | 2,000.00 |
| Other | 523910 | 86.61 | 6,255.30 | 5,000.00 | 6,368.80 | 5,000.00 |
| General Supplies | 531100 | 2,210.42 | 2,945.38 | 3,000.00 | 4,287.18 | 3,000.00 |
| Water/Sewer | 531210 | 885.33 | 3,335.03 | 3,000.00 | 6,676.03 | 5,000.00 |
| Electricity | 531230 | 4,784.89 | 4,153.57 | 5,000.00 | 20,540.75 | 19,000.00 |
| Small Equipment | 531600 | 3,220.99 | 0.00 | 2,000.00 | 664.52 | 2,000.00 |
| Other Capital Outlay | 542500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Site Improvements | 541200 | | | | 347,625.67 | |
| | | | | | | |
| TOTALS | | 16,600.95 | 59,456.47 | 74,300.00 | 455,726.10 | 84,000.00 |

| EXPENDITURES | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 10/29/2012 | 2013 ADOPTED |
|------------------------------------|--------|---------------------|---------------------|---------------------|---------------------|---------------------|
| POLICE DEPARTMENT - 30-3200 | | | | | | |
| Salaries | 511100 | 796,449.06 | 901,034.91 | 865,000.00 | 719,398.19 | 915,000.00 |
| Temporary Emp | 511200 | 0.00 | 15,201.53 | 17,000.00 | 15,598.54 | 0.00 |
| Overtime | 511300 | 34,310.97 | -397.26 | 25,000.00 | 10,215.23 | 20,000.00 |
| DEA Task Overtime | | | 0.00 | 16,000.00 | 11,955.54 | 17,000.00 |
| Compt Time pay out | New | N/A | | 13,068.00 | | 0.00 |
| FICA Contributions | 512200 | 49,472.53 | 57,423.40 | 57,000.00 | 39,809.99 | 58,000.00 |
| Medicare Contributions | 512300 | 11,570.07 | 12,933.66 | 13,200.00 | 10,364.87 | 14,000.00 |
| Tuition Reimbursement | 512500 | | | 4,000.00 | 2,000.00 | 4,000.00 |
| Unemployment Ins | 512600 | 4,505.86 | 2,310.00 | 5,000.00 | 2,181.24 | 5,000.00 |
| City Judge | 521200 | 24,000.00 | 24,000.00 | 24,000.00 | 20,000.00 | 24,000.00 |
| City Solicitor | 521210 | 11,000.00 | 1,000.00 | 12,000.00 | 9,000.00 | 12,000.00 |
| Professional Services | 521220 | 0.00 | 0.00 | 0.00 | 16,000.00 | 24,000.00 |
| Public Defender | 521215 | 9,600.00 | 9,600.00 | 9,600.00 | 7,200.00 | 9,600.00 |
| Criminal Background | 521310 | 518.40 | 210.00 | 0.00 | 120.00 | 0.00 |
| Repairs/Maint | 522200 | 31,558.88 | 38,664.01 | 42,500.00 | 41,611.81 | 43,700.00 |
| Vehicle Repairs/Maint | 522210 | 38,569.48 | 43,146.68 | 35,000.00 | 25,481.66 | 30,000.00 |
| Equip/Rental-Lease | 522320 | 8,558.00 | 10,825.88 | 8,500.00 | 11,936.95 | 8,500.00 |
| Communications | 523200 | 19,301.59 | 15,514.67 | 11,500.00 | 6,418.55 | 11,500.00 |
| Postage | 523210 | 1,689.25 | 1,445.99 | 1,500.00 | 943.57 | 1,500.00 |
| Advertising | 523300 | 0.00 | 0.00 | 100.00 | 60.00 | 100.00 |
| Travel | 523500 | 1,683.62 | 2,868.19 | 3,000.00 | 2,754.41 | 3,000.00 |
| Dues & Fees | 523600 | 37,498.00 | 29,450.66 | 33,000.00 | 17,088.30 | 33,000.00 |
| Education/Training | 523700 | 1,749.73 | 2,262.79 | 2,500.00 | 1,605.36 | 2,500.00 |
| Other Expense | 523910 | 3,208.19 | 607.61 | 2,900.00 | 1,113.90 | 2,000.00 |
| General Supplies | 531100 | 22,570.41 | 23,800.47 | 20,500.00 | 13,941.41 | 15,500.00 |
| Gas, Oil & Diesel | 531270 | 45,949.68 | 67,027.95 | 50,000.00 | 43,189.79 | 50,000.00 |
| Books & Periodicals | 531400 | 700.94 | 486.49 | 350.00 | 352.21 | 400.00 |
| Small Equipment | 531600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Vehicles | 542200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Discretionary | New | 2,985.83 | 335.10 | 0.00 | 0.00 | 0.00 |
| A & B Fund | 571000 | 21,404.45 | 27,586.46 | 23,000.00 | 16,915.05 | 23,000.00 |
| Training Fund | 571010 | 34,447.64 | 57,724.87 | 50,000.00 | 30,579.21 | 50,000.00 |
| Crime Victim Emer Fund | 571020 | 19,796.41 | 26,974.72 | 25,000.00 | 11,085.89 | 25,000.00 |
| Crime Victim DUI Fund | 571030 | 431.84 | 2,901.51 | 350.00 | 260.00 | 350.00 |
| Brain & Spinal Inj Fund | 571040 | 1,478.15 | 548.63 | 900.00 | 541.26 | 800.00 |
| County Drug Treatment | 571050 | 0.00 | 0.00 | 500.00 | 0.00 | 250.00 |
| Indigent Defense Fund | 571060 | 0.00 | 0.00 | 500.00 | 0.00 | 250.00 |
| Crime Lab Fee | 571070 | 1,565.41 | 225.00 | 500.00 | 250.00 | 400.00 |
| PeaceOfc/Pros Indigent | 571080 | 44,656.58 | 58,351.94 | 53,000.00 | 32,789.62 | 53,000.00 |
| Drivers Ed/Tng | 571090 | 16,393.14 | 22,818.91 | 20,000.00 | 14,389.86 | 20,000.00 |
| | | | | | | |
| Police Admin IT Fee | 531120 | N/A | 5,359.74 | 23,000.00 | 17,630.55 | 15,000.00 |
| | | | | | | |
| TOTALS | | 1,297,624.11 | 1,456,884.77 | 1,445,968.00 | 1,154,782.96 | 1,492,350.00 |

| EXPENDITURES | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 10/29/2012 | 2013 ADOPTED |
|-----------------------------|--------|-------------------|-------------------|-------------------|-------------------|-------------------|
| PUBLIC WORKS 40-4000 | | | | | | |
| Salaries | 511100 | 193,530.77 | 139,610.10 | 88,500.00 | 88,500.00 | 103,000.00 |
| Sanitation-Part Time | 511200 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Overtime | 511300 | 814.50 | 156.00 | 624.00 | 116.72 | 400.00 |
| FICA Contributions | 512200 | 11,886.64 | 4,961.01 | 5,750.00 | 5,750.00 | 6,500.00 |
| Medicare Contributions | 512300 | 2,780.17 | 1,892.65 | 1,350.00 | 1,350.00 | 1,500.00 |
| Unemployment Ins | 512600 | 0.00 | 131.52 | 400.00 | 6,222.15 | 500.00 |
| Landfill | 522115 | 12,840.92 | 7,857.30 | 14,000.00 | 1,879.68 | 4,000.00 |
| Recycling | 522116 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Repairs/Maintenance | 522200 | 5,292.83 | 13,066.92 | 3,500.00 | 1,333.19 | 3,500.00 |
| Vehicle/Repairs/Maint | 522210 | 13,921.74 | 14,110.11 | 5,000.00 | 6,462.76 | 3,250.00 |
| Equip/Rental/Lease | 522320 | | | | 0.00 | 4,000.00 |
| Communication | 523200 | 1,712.82 | 1,309.86 | 750.00 | 1,056.71 | 1,050.00 |
| Printing Service | 523400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Travel | 523500 | 0.00 | 15.83 | 100.00 | 0.00 | 800.00 |
| Education/Tng | 523700 | 0.00 | 0.00 | 300.00 | 30.00 | 2,000.00 |
| Other | 523910 | 976.03 | 556.06 | 800.00 | 5,060.21 | 800.00 |
| General Supplies | 531100 | 4,167.18 | 3,061.89 | 2,125.00 | 2,377.89 | 1,750.00 |
| Electricity | 531230 | 35,293.84 | 36,791.20 | 45,000.00 | 40,644.01 | 40,000.00 |
| Gas, Oil & Diesel | 531270 | 13,446.53 | 9,479.82 | 6,500.00 | 8,675.55 | 6,000.00 |
| Small Equipment | 531600 | 0.00 | 369.95 | 500.00 | 403.17 | 2,000.00 |
| Uniform Rental | 531700 | 3,818.67 | 3,349.48 | 2,000.00 | 2,551.86 | 2,200.00 |
| Vehicles | 542200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Capital Outlay | 542500 | 0.00 | 0.00 | 0.00 | 36,951.70 | 0.00 |
| ROW Grass Cutting | New | N/A | N/A | 37,000.00 | 22,382.00 | 30,000.00 |
| | | | | | | |
| TOTALS | | 300,482.64 | 236,719.70 | 214,199.00 | 231,747.60 | 213,250.00 |

| EXPENDITURES | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 10/29/2012 | 2013 ADOPTED |
|-------------------------------------|--------|-----------------|-----------------|-----------------|-------------------|-------------------|
| PLANNING/DEVELOPMENT 74-7400 | | | | | | |
| Salaries | 511100 | 0.00 | 0.00 | 55,000.00 | 34,615.35 | 60,000.00 |
| Overtime | 511300 | 0.00 | 0.00 | 0.00 | | 0.00 |
| FICA Contributions | 512200 | 0.00 | 0.00 | 3,000.00 | 2,146.15 | 3,000.00 |
| Medicare Contributions | 512300 | 0.00 | 0.00 | 800.00 | 501.92 | 800.00 |
| Unemployment Ins | 512600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Professional Svcs | 521215 | | | 26,000.00 | 7,873.00 | 30,000.00 |
| Vehicle/Repairs/Maint | 522210 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 |
| Communication | 523200 | 0.00 | 0.00 | 1,200.00 | 399.71 | 800.00 |
| Printing Service | 523400 | 0.00 | 0.00 | 150.00 | 0.00 | 150.00 |
| Travel | 523500 | 0.00 | 0.00 | 300.00 | 18.55 | 1,500.00 |
| Dues and Fees | 523600 | | | 0.00 | 0.00 | 500.00 |
| Education/Tng | 523700 | 0.00 | 0.00 | 500.00 | 126.45 | 1,500.00 |
| Safebuilt Fees | 523910 | N/A | 15,046.40 | 36,000.00 | 7,884.40 | 26,700.00 |
| General Supplies | 531100 | 0.00 | 0.00 | 600.00 | 612.84 | 600.00 |
| Gas, Oil & Diesel | 531270 | 0.00 | 0.00 | 3,600.00 | 0.00 | 0.00 |
| Small Equipment | 531600 | 0.00 | 0.00 | 300.00 | 0.00 | 0.00 |
| Uniform Rental | 531700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Vehicles | 542200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Furniture & Fixtures | 542300 | | | 800.00 | 0.00 | 0.00 |
| Computers | 542400 | | | 1,500.00 | 0.00 | 1,000.00 |
| Other Capital Outlay | 542500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | |
| TOTALS | | 0.00 | 15,046.40 | 130,250.00 | 54,178.37 | 126,550.00 |

| EXPENDITURE | | 2010 Audited | 2011 Audited | 2012 Adopted | YTD 9/18/2012 | 2013 ADOPTED |
|---------------------------------------|----------|-----------------|-----------------|-----------------|------------------|-------------------|
| DEBT SERVICE | | | | | | |
| Loan Repayment- City Hall Annex | New | N/A | N/A | 90,000.00 | 29,512.19 | 60,000.00 |
| Loan Repayment- Public Works Facility | Proposed | | | | | 58,000.00 |
| SRTA Loan Payment | Proposed | | | | | 98,000.00 |
| | | | | | | |
| TOTAL | | N/A | 0.00 | 90,000.00 | 29,512.19 | 216,000.00 |

| EXPENDITURE | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 9/18/2012 | 2013 ADOPTED |
|--|--------|-----------------|-----------------|-------------------|------------------|------------------|
| FUND 2 - FEDERAL SEIZURE - Expenditures | | | | | | |
| Professional | 521200 | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 |
| Repairs/Maintenance | 522200 | 10,674.74 | 10,859.60 | 22,000.00 | 604.39 | 22,000.00 |
| Vehicle Repairs | 522210 | 25,858.16 | 38,803.27 | 40,000.00 | 14,363.65 | 40,000.00 |
| Communications | 523200 | 3,861.11 | 1,258.79 | 1,500.00 | 0.00 | 1,500.00 |
| Printing | 523400 | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 |
| Travel | 523500 | 1,073.54 | 184.00 | 1,000.00 | 1,043.84 | 1,000.00 |
| Due & Fees | 523600 | 6,929.45 | -8.00 | 2,000.00 | 75.00 | 2,000.00 |
| Education | 523700 | 4,484.00 | 3,585.00 | 5,000.00 | 2,889.00 | 5,000.00 |
| Other Expense | 523910 | 133.20 | 55.00 | 0.00 | 8.00 | 0.00 |
| General Supplies | 531100 | 20,304.17 | 19,617.61 | 15,000.00 | 25,322.98 | 15,000.00 |
| Vehicles | 542200 | 78,795.00 | 28,390.00 | 28,000.00 | 91,952.93 | 28,000.00 |
| Furniture & Fixtures | 542300 | 0.00 | 0.00 | 200.00 | 0.00 | 200.00 |
| Computers | 542400 | 0.00 | 20,463.30 | 1,000.00 | 0.00 | 1,000.00 |
| Other Capital Equip | 542500 | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 |
| Loan Repayment Vehicles | | | | 0.00 | 8,020.77 | 33,000.00 |
| TOTALS | | 152,113.37 | 123,208.57 | 116,000.00 | 144,280.56 | 149,000.00 |

| EXPENDITURE | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 9/18/2012 | 2013 ADOPTED |
|---|--------|-----------------|-----------------|-----------------|------------------|-----------------|
| FUND 2 - CITY SEIZURE - Expenditures | | | | | | |
| Other Expense | 523910 | 120.00 | 214.00 | 100.00 | 921.00 | 100.00 |
| Furniture & Fixtures | 524230 | 0.00 | 0.00 | 250.00 | 0.00 | 250.00 |
| General Supplies | 531100 | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 |
| Computers | 542400 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 |
| Other Capital Equip | 542500 | 0.00 | 0.00 | 250.00 | 0.00 | 250.00 |
| TOTALS | | 120.00 | 214.00 | 1,700.00 | 921.00 | 1,700.00 |

Federal and City Seizure expenses fully funded by Seizure revenues.

Seizure accounts are separate funds that may be expended to the full balance available.

| EXPENDITURE | | 2010 Audited | 2011 Audited | 2012 Adopted | YTD 9/18/2012 | 2013 ADOPTED |
|--|--------|-----------------|-----------------|-----------------|------------------|------------------|
| FUND 3 - MULTIPLE GRANT FUND - Expenditures | | | | | | |
| LMIG - Local Mnt & Improve/Grant | 573015 | 0.00 | 0.00 | 10,000.00 | 23,065.07 | 24,000.00 |
| Last Mile Connectivity Pgm | | | | | | 72,000.00 |
| TOTALS | | 0.00 | 955,185.38 | 20,000.00 | 145,692.37 | 96,000.00 |

Note: Grant Revenues reimburse grant expenditures only. Expenditure matches revenue.
Grant Expenditures funded by Grant Revenues

| EXPENDITURE | | 2010 Audited | 2011 Audited | 2012 Adopted | YTD 10/29/2012 | 2013 ADOPTED |
|---|--------|-----------------|-----------------|-----------------|-------------------|-------------------|
| FUND 4 - Enterprise Fund - Storm Water - Expenditures 500- | | | | | | |
| Storm Water Salaries | 511100 | 0.00 | 0.00 | 83,500.00 | 46,487.15 | 103,000.00 |
| Storm Water FICA Contributions | 512200 | 0.00 | 0.00 | 5,750.00 | 2,679.03 | 6,500.00 |
| Storm Water Medicare Contributions | 512300 | 0.00 | 0.00 | 1,350.00 | 621.30 | 1,500.00 |
| Storm Water - Professional Svcs | 521200 | 41,698.05 | 2,921.70 | 120,000.00 | 55,544.82 | 120,000.00 |
| Storm Water - DeKalb Co Maint | 521250 | 41,698.05 | 12,695.74 | 0.00 | 0.00 | 0.00 |
| Storm Water - Rep/Maint | 521200 | 18,270.57 | 4,816.26 | 4,500.00 | 10,999.40 | 4,500.00 |
| Storm Water - Veh maint/Rep | 522200 | 0.00 | 15,052.64 | 5,000.00 | 0.00 | 3,250.00 |
| Storm Water - Bank Charge | 523920 | 0.00 | 89.30 | 0.00 | 0.00 | 80.00 |
| Stormwater Communications | 523200 | 0.00 | 0.00 | 750.00 | 0.00 | 1,050.00 |
| Storm Water - General Supplies | New | 0.00 | 1,868.82 | 2,125.00 | 32.00 | 1,750.00 |
| Storm Water - Vehicles | New | 40,000.00 | 0.00 | 20,000.00 | 22,501.00 | |
| Storm Water - Gas, Oil & Diesel | 531270 | 0.00 | 0.00 | 6,500.00 | 0.00 | 6,000.00 |
| Storm Water Bank Charge | 523920 | 0.00 | 0.00 | 0.00 | 12.00 | 20.00 |
| Stormwater Capital Outlay | 542500 | 0.00 | 0.00 | 0.00 | 0.00 | 40,000.00 |
| TOTAL | | 141,666.67 | 37,444.46 | 249,475.00 | 138,876.70 | 287,650.00 |

Note: Revenues from Storm Water Fund only expended on Storm Water expenditures.
Storm Water Expenditures fully funded by Storm Water Utility Revenues.

Expected Rev \$ 129, 340

| EXPENDITURE | | 2010 Audited | 2011 Audited | 2012 Adopted | YTD 10/29/2012 | 2013 ADOPTED |
|--|--------|-----------------|-----------------|-------------------|-------------------|-------------------|
| FUND -6 -SANITATION ENTERPRISE FUND - | | | | | | |
| Waste Management Fees | 522110 | 154,294.90 | 149,774.00 | 150,000.00 | 108,930.85 | 150,000.00 |
| Sanitation Bank Charge | 523920 | 0.00 | 93.72 | 0.00 | 12.00 | 20.00 |
| TOTALS | | 154,294.90 | 149,867.72 | 150,000.00 | 108,942.85 | 150,020.00 |

Note: Sanitation expenditures fully funded by Sanitation Fees collections.
Projected Rev 151,657

| REVENUES | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 10/12/2012 | 2013 ADOPTED |
|---------------------------------------|--------|-----------------|-----------------|-----------------|-------------------|-------------------|
| FUND 1 -GENERAL FUND - Revenue | | | | | | |
| Public Utility R/E Tax | 311110 | 62,957.66 | 92,125.98 | 60,000.00 | 3,266.37 | 60,000.00 |
| Other Real Prop Tax | 311190 | 836,509.07 | 728,823.17 | 830,000.00 | 459,014.36 | 920,000.00 |
| Real Property Tax - Prior | 311200 | 34,038.54 | 16,981.17 | 25,000.00 | 33,066.97 | 25,000.00 |
| Motor Vehicle Tax - Curr | 311310 | 57,224.67 | 63,871.61 | 58,000.00 | 69,029.93 | 62,000.00 |
| Intangible Tax (Reg/Rec) | 311340 | 2,534.61 | 3,145.78 | 4,000.00 | 8,827.17 | 5,000.00 |
| Railroad Equip Tx-Curr | 311350 | 356.69 | 387.65 | 390.00 | 387.43 | 400.00 |
| Other Pers Prop Tax-Curr | 311390 | 18,161.70 | 18,925.35 | 18,000.00 | 20,354.89 | 18,000.00 |
| Personal Prop Tax-Prior | 311400 | 3,059.42 | 1,053.33 | 3,600.00 | 1,656.94 | 2,500.00 |
| Real Estate Transfer Tax | 311600 | 207.24 | 762.83 | 600.00 | 1,282.06 | 600.00 |
| Franchise Taxes-Electric | 311710 | 167,716.04 | 179,526.84 | 168,000.00 | 179,526.84 | 179,000.00 |
| Franchise Taxes-Gas | 311730 | 18,706.75 | 19,637.06 | 19,000.00 | 15,586.62 | 20,000.00 |
| Franchise Taxes-Cable/T | 311750 | 27,083.32 | 27,533.70 | 28,000.00 | 24,222.23 | 27,000.00 |
| Franchise Taxes-Teleph | 311760 | 9,189.32 | 7,329.77 | 10,000.00 | 4,769.71 | 7,500.00 |
| Franchise Taxes-Other | 311790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Alcoholic Bev Excise Tax | 314200 | 59,334.49 | 63,680.40 | 60,000.00 | 67,988.28 | 70,000.00 |
| Local Option Mix Dr Tax | 314300 | 629.51 | 134.91 | 600.00 | 213.86 | 200.00 |
| Business/Occupational Tax | 316100 | 28,146.72 | 18,186.61 | 28,500.00 | 19,790.45 | 28,500.00 |
| Insurance Premium Tax | 316200 | 389,257.77 | 354,314.34 | 390,000.00 | 0.00 | 390,000.00 |
| Financial Institutions Tax | 316300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Penalties/Interest-Deliqu | 319100 | 67.91 | 0.00 | 100.00 | 0.00 | 0.00 |
| Penalties/Int Real Tax | 319110 | 1,535.73 | 2,026.81 | 1,500.00 | 945.77 | 2,000.00 |
| Penalties/Int Pers Tax | 319120 | 563.50 | 55.41 | 600.00 | 185.45 | 600.00 |
| Penalties/Int Utility | 319130 | 0.71 | 285.58 | 300.00 | 0.00 | 300.00 |
| Penalties/Int-Business Tx | 319400 | 40.00 | 0.53 | 40.00 | 0.00 | 50.00 |
| Alcoholic Investigation Fee | 321105 | 400.00 | 200.00 | 400.00 | 1,025.00 | 600.00 |
| Retail Beer License | 321110 | 3,000.00 | 2,625.00 | 2,625.00 | 3,375.00 | 3,000.00 |
| Retail Beer License/Drink | 321115 | 1,875.00 | 2,250.00 | 2,250.00 | 2,406.25 | 3,000.00 |
| Retail Wine License | 321120 | 3,000.00 | 2,625.00 | 2,625.00 | 3,375.00 | 3,000.00 |
| Retail Wine License/Drink | 321125 | 1,875.00 | 4,250.00 | 4,250.00 | 2,406.25 | 3,000.00 |
| Retail Liquor License | 321130 | 2,500.00 | 2,500.00 | 2,500.00 | 5,000.00 | 3,000.00 |
| Retail Liquor License/Drink | 321135 | 2,000.00 | 4,000.00 | 4,000.00 | 8,833.35 | 12,000.00 |
| Work Opermit & ID Card-Alc | 321150 | 90.00 | 210.00 | 210.00 | 165.00 | 500.00 |
| Ins Co Business License | 321220 | 4,647.50 | 13,375.00 | 11,000.00 | 17,226.50 | 14,000.00 |
| Zoning/Land Use Permits | 322210 | 2,900.00 | 0.00 | 0.00 | 2,570.00 | 3,700.00 |
| Sign Permits | 322230 | 1,652.50 | 2,199.79 | 2,000.00 | 2,826.90 | 3,000.00 |
| Sign Decal | 322235 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Demolition | 322900 | 0.00 | 0.00 | 300.00 | 300.00 | 300.00 |
| Building Permits | 322240 | 48,982.00 | 9,874.00 | 10,000.00 | 4,350.00 | 10,000.00 |
| Tree Service Permit Fees | 322245 | 640.00 | 745.00 | 1,000.00 | 360.00 | 400.00 |
| Building Inspection | 323120 | 0.00 | 20,238.00 | 32,000.00 | 10,139.00 | 30,000.00 |
| Plumbing Inspection | 323130 | 235.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Electrical Inspection | 323140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Regulatory Fees | 323900 | 75.00 | 75.00 | 100.00 | 0.00 | 0.00 |
| Mayors Court Rebate | 341190 | 700.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Tree Inspection Fee | 341390 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Printing & Duplicating | 341400 | 408.90 | 85.75 | 300.00 | 108.42 | 200.00 |
| Election Qualifying Fees | 341910 | 210.00 | 630.00 | 0.00 | 0.00 | 700.00 |
| Sale of Maps & Publ | 341930 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| REVENUES | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 10/12/2012 | 2013 ADOPTED |
|---|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND 1 -GENERAL FUND - Revenue | | | | | | |
| Accident Reports | 342120 | 3,278.50 | 3,369.50 | 3,500.00 | 3,268.70 | 3,500.00 |
| False Alarm | 342130 | 520.00 | 85.00 | 500.00 | 0.00 | 100.00 |
| Refuse Collection Chg | 344110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Special Pickups | 344111 | 1,607.59 | 480.00 | 1,000.00 | 30.00 | 500.00 |
| Backgrd Check Fees/Crim | 346410 | 13,920.00 | 22,770.00 | 22,000.00 | 20,580.00 | 22,000.00 |
| Woman Club Reservation | 347200 | 6,730.00 | 4,842.50 | 4,000.00 | 3,388.45 | 6,000.00 |
| Pool Admissions | 347201 | 0.00 | 0.00 | 40,000.00 | 6,834.50 | 30,000.00 |
| Tennis Fees | 347202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pavilion Reservation Fees | 347203 | 8,440.00 | 6,025.00 | 10,000.00 | 9,030.00 | 12,000.00 |
| Program Fees | 347500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Culture/Recreat Fee | 347900 | 0.00 | 0.00 | 4,800.00 | 4,400.00 | 5,000.00 |
| Bad Check Fees | 349300 | 60.00 | 70.00 | 100.00 | | 100.00 |
| Other Fees/Chgs for Svcs | 349900 | 1,100.00 | 0.00 | 1,000.00 | 0.00 | 500.00 |
| Municipal Court Fines/Forf | 351170 | 689,361.32 | 939,354.87 | 850,000.00 | 570,008.36 | 821,930.00 |
| Interest Revenues | 361000 | 13,860.07 | 3,605.38 | 15,000.00 | 1.46 | 3,600.00 |
| Contributions/Donations | 371000 | 3,400.05 | 4,413.89 | 3,000.00 | 745.00 | 4,000.00 |
| Rents & Royalties | 381000 | 87,675.06 | 87,256.57 | 90,000.00 | 75,716.78 | 95,000.00 |
| Reim for Damaged Prop | 383000 | 2,342.32 | 5,784.03 | 8,000.00 | 3,215.43 | 6,000.00 |
| Other Miscellaneous Rev | 389000 | 25,382.33 | 16,605.48 | 8,000.00 | 15,563.52 | 15,000.00 |
| Reim DEA O/T | 389005 | 32,323.76 | 18,149.25 | 16,000.00 | 6,796.79 | 17,000.00 |
| Reim for Workers Comp | 389006 | 874.00 | 6,975.63 | 1,000.00 | 5,080.00 | 5,000.00 |
| Bus Shelter Revenue | 389010 | 19,290.06 | 29,015.19 | 20,000.00 | 28,560.60 | 28,000.00 |
| Oper. Transfers-Conficat | 391200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale/General Fixed Assets | 392100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale Surplus Property | 392150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale/Land Property | 392200 | 0.00 | 29,555.00 | 0.00 | 0.00 | 0.00 |
| Operat Transfer from Unassigned Gen Fd, Fund Balance | New | | | | | 294,000.00 |
| HOST Revenue Capital Projects | New | | | | | 28,000.00 |
| Police Admin IT Fee | 351180 | | 21,800.00 | 23,000.00 | 7,104.77 | 15,000.00 |
| TOTAL - FUND 1 | | 2,702,677.33 | 2,864,828.66 | 2,902,690.00 | 1,734,906.36 | 3,321,280.00 |

| REVENUE | | 2010 Audited | EOY 12/31/2011 | Adopted 2012 | YTD 9/18/2012 | 2013 ADOPTED |
|--|--------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND 2 - FEDERAL SEIZURE FUND - 210 | | | | | | |
| Cash Confiscations (Illegal Act) | 351320 | 237,432.26 | 75,328.45 | 81,000.00 | 74,098.11 | 90,000.00 |
| Other Confiscations/Escheat | 351340 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Proceeds/Sale Confis Prop | 351346 | 0.00 | 3,000.00 | 3,000.00 | 15,780.00 | 20,000.00 |
| Fed Seiz/Interest Revenue | 361000 | 25.93 | 18.50 | 100.00 | 12.51 | 100.00 |
| Fed Seizure - Other Revenue | 389000 | 50.00 | 1.47 | 100.00 | | 100.00 |
| Surplus Funds Prior Yr Trans | | | | 31,800.00 | | 38,800.00 |
| Capital Lease Vehicle Loan | 393510 | | | 0.00 | 91,952.93 | |
| | | | | | | |
| TOTAL - Federal Seizure Account | | 237,508.19 | 78,348.42 | 116,000.00 | 181,843.55 | 149,000.00 |

| REVENUE | | 2010 Audited | EOY 12/31/2011 | Adopted 2012 | YTD 9/18/2012 | 2013 ADOPTED |
|---|--------|-----------------|-------------------|-----------------|------------------|-----------------|
| FUND 2 - CITY SEIZURE FUND - 211 | | | | | | |
| Cash Confiscations (Illeg Ac) | 351320 | 0.00 | 0.00 | 1,000.00 | 889.00 | 1,000.00 |
| Proceeds/Sales/Confis Prop | 351346 | 0.00 | 0.00 | 500.00 | 2,570.00 | 500.00 |
| City Seiz Interest Revenue | 361000 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Misc Revenue | 389000 | 551.00 | 0.00 | 500.00 | 0.00 | 200.00 |
| | | | | | | |
| TOTAL - City Seizure Account | | 551.00 | 0.00 | 2,000.00 | 3,459.00 | 1,700.00 |

| REVENUE | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 9/18/2012 | 2013 ADOPTED |
|---|--------|-----------------|-----------------|-----------------|------------------|------------------|
| FUND 3 - MULTIPLE GRANT FUND - 250 | | | | | | |
| LMIG - Local Mnt & Improve/Grant | 334110 | 0.00 | 6,444.92 | 10,000.00 | 23,065.07 | 24,000.00 |
| CDBG Grant (DeKalb Co) FF | 224120 | | 25,325.01 | 0.00 | | 0.00 |
| CDBG Grant (DeKalb Co) Pool | 331150 | 0.00 | 500,000.00 | 10,000.00 | | 0.00 |
| Bureau of Justice Asst Grant | 334130 | 62,543.58 | 0.00 | 23,065.07 | | 0.00 |
| LLEBG | 331110 | 0.00 | 0.00 | 0.00 | | 0.00 |
| BOH Grant - Community Gardens | 336010 | 0.00 | 0.00 | 0.00 | 14,750.00 | 0.00 |
| Last Mile Connectivity Pgm | | | | | | 72,000.00 |
| TOTAL | | 62,543.58 | 531,769.93 | 89,195.21 | 37,815.07 | 96,000.00 |

| REVENUE | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 9/18/2012 | 2013 ADOPTED |
|--|--------|-----------------|-----------------|-----------------|------------------|-------------------|
| FUND 4 -500 - STORM WATER UTILITY REVENUE | | | | | | |
| Storm Water Fees Fund | 344260 | 128,726.58 | 126,050.03 | 126,000.00 | 64,929.34 | 126,000.00 |
| Prior Yr Stormwater fees | 344265 | 0.00 | 3,498.91 | 3,000.00 | 9,509.76 | 3,000.00 |
| Stormwater Bank Interest | 361000 | | 44.51 | 0.00 | 38.06 | 50.00 |
| Reim Damaged Property | 383000 | | | 0.00 | 40,000.00 | 0.00 |
| Other Misc Rev | 389000 | | | 0.00 | 11,950.00 | 0.00 |
| Transfer Prior Stormwater Funds | 391000 | | | 120,475.00 | 0.00 | 158,600.00 |
| TOTALS | | 128,726.58 | 129,593.45 | 129,000.00 | 126,427.16 | 287,650.00 |

Funds from Reserve Stormwater Acct transfer to cover Stormwater Expenses for 2013

Other Misc Rev- Atl Sch Deaf Settlement

BALANCE 9/30/2012 - 288, 996.54

| REVENUE | | 2010 Audited | 2011 Audited | Adopted 2012 | YTD 9/30/2012 | 2013 ADOPTED |
|--|--------|-----------------|-----------------|-----------------|------------------|-------------------|
| FUND 6 -540 - SANITATION FUND REVENUE | | | | | | |
| Sanitation Fees/Enterprise | 344110 | 145,253.76 | 145,488.99 | 140,000.00 | 55,213.54 | 145,000.00 |
| Prior Yr Sanitation Fees | 344115 | 6,383.61 | 6,188.04 | 6,000.00 | 4,336.24 | 4,500.00 |
| Commercial Business Fees | 344120 | 7,150.00 | 8,250.00 | 4,000.00 | 1,400.00 | 500.00 |
| Sanitation Interest | 361000 | | 15.59 | 0.00 | 10.04 | 20.00 |
| TOTALS | | 158,787.37 | 159,942.62 | 150,000.00 | 60,959.82 | 150,020.00 |

BALANCE 9-30-2012 - 35,815.65