

2018 Adopted Operating & Enterprise Fund Budget



CITY OF
CLARKSTON



2018

Submitted 11-09-2017

City Manager

Keith Barker



MEMORANDUM

To: Mayor Ted Terry
Councilman James Carroll
Councilman Awet Eyasu
Councilman Ahmed Hassan
Councilman Dean Moore
Councilman Mario Williams

From: Keith Barker ICMA-CM, City Manager

Date: November 9, 2017

Re: Proposed 2018 Fiscal Year Budget

Please find attached the proposed FY 2018 All Funds Budget for the City of Clarkston. This budget was compiled with the input and assistance from the Department Heads, Finance Director and in consultation with the Mayor and City Council. This proposed budget, as presented, is balanced, i.e., revenues equal expenditures, in accordance with Georgia State Law.

BUDGET OVERVIEW

The total proposed FY 2018 Expenditure Budget for all funds is \$12,958,105. The total proposed FY 2018 Revenue Budget for all funds is \$12,958,105. Both the Expenditure and Revenue estimates represent a 54.7% increase compared to the FY 2017 amount of \$8,377,006.

The proposed FY 2018 General Fund Operating Budget of \$5,904,405 represents a decrease of \$68,702 as compared to the FY 2017 amount of \$5,973,107. In addition to the General Fund operating budget, a Capital Projects budget, a Matching Grants Fund budget and a Community Action Projects budget have been included in this budget document. Segregation of these expenditure types will allow for a more transparent budgeting process. Details regarding expenditures in all four categories are included in this budget transmittal letter.

Administration

Total expenditures in the Administration Department have increased from \$974,647 in FY 2017 to \$1,112,435 proposed in FY 2018. Increases in salary, health insurance and retirement have contributed to the increase in the Administration Department budget in FY 2018. However, this department budget continues to reflect an overall long term reduction when compared against the FY 2015 budgeted amount of \$1,328,261. Personnel costs such as, Group Health Insurance, Retirement and Worker's Compensation Insurance have been allocated to each department versus including those expenditures in Administration. Allocating Personnel costs to the department budgets will provide a more accurate picture of the cost to provide that particular municipal service. The Administration Department budget figure represents 18.9% of the total General Fund Budget.

Due to rising health care costs, the total cost for Group Health Insurance has increased from \$373,812 in FY 2017 to \$399,500 in FY 2018. Group Health Insurance costs remain reasonable as this amount represents only 6.7% of total General Fund Operating expenditures.

The City of Clarkston Defined Benefit Retirement Plan formula has historically been below what comparable municipalities provide their employees. Marginal plan enhancements were made beginning in FY 2014 however these enhancements were effective only as far back as the 2014 service year and therefore did not extend back to an employee's initial date of hire. In order to aid in the recruitment and retention of a qualified workforce especially public safety employees, and to provide a fair and equitable retirement to long serving employees, additional enhancements to the Retirement Plan were approved by the City Council in FY 2017. The total cost for Retirement Contributions in FY 2018 is estimated to be \$426,100 as compared to \$398,638 in FY 2017. At 7.2% of total General Fund Operating expenditures, this amount is still well within acceptable industry standards for this expenditure category.

Police

For FY 2018, the Clarkston Police Department authorized and funded staffing level is recommended at twenty-three (23) full time personnel. Full-time personnel are organized as follows; a Police Chief responsible for management of the department, an Assistant Chief who commands the operational uniform and criminal investigations divisions, a Training and Certification Officer who serves as the department's accreditation and state certification manager and will also serve as the department's training officer to insure all personnel meet P.O.S.T certification requirements and a Captain that is currently assigned to a DEA Task force, three (3) detectives and seventeen (16) patrol officers, four (4) of whom are Sergeants serving as shift or CID supervisors.

The recruitment of qualified and desirable candidates to fill our police officer positions continues to be a challenge. There has been a reduction in the number of qualified individuals choosing law enforcement as a profession. Consequently, competition to attract and employ qualified candidates has increased. Additionally, we continue to lose experienced officers once they have obtained two to three years of training to other agencies. Despite efforts in 2017 to remain competitive such as; increasing the starting salary and providing signing bonuses for new officers, the police department has maintained an average of four (4) vacant police officer positions throughout the 2017 budget year.

The scarcity of qualified police officer candidates is not unique to Clarkston as surrounding municipal agencies are reporting similar difficulties with recruitment efforts. As a result of this continuing vacancy rate and in an effort to propose a fiscally conservative budget, I am recommending that we not fund three (3) vacant police officer positions in the FY 2018 budget. If during the 2018 fiscal year, all vacant police officer positions are filled and if there are qualified candidates available and there exists a demonstrated need to fill those positions, the administration will request a budget amendment to appropriation funds to fill those positions.

Law enforcement officials are employed to keep the peace as much as they are to enforce laws, so non-lethal methods of restraint are important. The use of Tasers is becoming increasingly common in the United States. Although there exists some pros and cons related to the use of Tasers, the single most salient benefit of a non-lethal weapon such as a Tasers is that it doesn't cause lasting physical damage when it's used properly. The downside to Tasers is that they require a great deal of training that many police departments aren't equipped to give, unlike the well-established and historic lessons associated with firearm use.

Therefore, this FY 2018 budget allocates \$8,700 from the Federal Seizure fund for the first of three annual payments for the lease purchase of Tasers to be issued to all patrol officers. Prior to authorizing the purchase of the Tasers, the department must demonstrate that all personnel have been certified or recertified in the proper use of these devices. The department currently has a Taser use policy and will also benefit from having a certified Taser instructor within the department.

The FY 2018 proposed operating budget for Police is recommended at \$2,114,502, an increase of \$108,083 as compared to the FY 2017 budget amount of \$2,006,419. Public Safety expenditures represent 35.9% of the overall general fund expenditures budget.

Municipal Court

There are currently five (5) full time positions authorized in the Municipal Court Office; one (1) Records Manager/Clerk of Court, one (1) Deputy Court Clerk and three (3) Court Clerks. Costs associated with this function historically have been comingled with the Police Department. Beginning in FY 2016 and continuing for FY 2018, expenditures for this department have been segregated to reflect the true cost of providing this service. Expenditures in this department have decreased from \$614,053 in FY 2017 to \$594,065 proposed in FY 2018, or 10.1% of the General Fund budget.

Public Works/Building & Grounds/Parks

The current staffing level for the Public Works department is as follows; nine (9) full time authorized positions; a Public Works Director, two (2) Crew Leaders, one (1) CDL Driver/Equipment Operator and five (5) Laborer positions. The FY 2018 budget anticipates the addition of three (3) seasonal part time employees.

During the peak summer months, pavilion rentals, pool attendance and general park attendance at Milam Park is very high. In order to provide adequate grounds maintenance and customer service, the department must frequently assign one or two full time employees to work on the weekend. Overtime costs incurred and/or compensatory time granted during the regular Monday through Friday work week, have become significant. Authorizing the creation of a seasonal part time Park Attendant, (26 hours weekly for 26 weekends), will mitigate these costs and impacts and provide a more cost effective method to provide the needed coverage. The annual costs for this position will be \$14,192.

The City has contracted with a private landscape firm to mow and maintain the CSX right-of-way over the last 6 years at a cost of \$31,000 annually. This budget anticipates transferring the CSX ROW maintenance responsibility back to the Clarkston Public Works Department. In order to accommodate the additional work load, this budget recommends the creation of two (2) seasonal part-time employees. The additional staff will be employed during the peak grass growing season, (April – August) and will work 5.5 hours per day, 5 days per week for 22 weeks. The annual total cost for both positions will be \$20,582.

The Public Works Department currently has four (4) passenger trucks in its fleet. One of those vehicles is over 13 years old and has an undetermined amount of miles due to a broken odometer. Given the advanced age and repair cost of this vehicle, and the increase in staff, there is a need for an additional passenger truck to transport staff and community service workers to and from the various job sites. Therefore, I am recommending that we include the purchase of one (1) Ford F-150 pickup trucks in FY2018 budget. The cost of the vehicle is estimated at \$24,000 and that amount has been included in the FY 2018 capital projects budget.

The Public Works Department does not own a chipper and has been required to rent this type of equipment frequently. The recent storm and hurricane damage created a significant need and demand for chippers and availability was an issue. Given the frequency with which our Public Works department has found a need to rent this type of equipment, it will now be more cost effective to purchase a chipper versus renting. Therefore, \$38,000 has been allocated for the purchase of a chipper in the FY 2018 capital projects budget.

The FY 2018 budget for Public Works, Building & Grounds and Parks is \$1,075,784 versus \$1,008,541 in FY 2017 and represents 18.2% of the total General Fund Expenditures budget.

Planning and Development

The department of Planning and Development is 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 associated with these activities in addition to providing technical assistance to the Planning and Zoning Board, Mayor and City Council, and the City Manager. Professional fees for zoning, planning and building inspection services are currently budgeted in this department.

Effective code enforcement will continue to be critical to the future success of Clarkston's economic development efforts. Given the age of many of our commercial, retail and multi-family dwellings, the City will continue to focus on addressing property maintenance issues that continue to persist. Code enforcement has done an excellent job of bringing the many commercial and retail businesses and multi-family complexes obtained as a result of annexation, into compliance. Therefore, for FY 2018 the City will continue to provide code enforcement services utilizing a full time staff person employed directly by the City of Clarkston as well as one (1) contracted staff person to assist with business license compliance. Additionally, the City will continue to contract with a third party vendor to assist staff with providing construction plan review and building and fire inspection services.

The recommended FY 2018 budget for Planning and Development is \$308,198 versus \$319,913 in FY 2017 which represents 5.2% of the total General Fund Expenditures budget.

Community Action Projects

The City of Clarkston believes that it is important to support programs and projects that enhance the quality of life for all residents. Therefore in FY 2018, this budget appropriates \$81,000 to support the following Community Action Projects:

- Senior Programs - \$15,000
- Public Arts Programs - \$10,000
- Recreation Programs - \$8,000
- Clarkston Community Festival - \$2,000
- Sagal Radio - \$7,600
- Clarkston Community Center - \$10,000
- Clarkston Special Events - \$10,000
- Tell Me A Story Event - \$6,000
- Affordable Housing Inventory Project - \$10,000
- Freedom Middle School Sports - \$2,500

Capital Projects/Debt Service

During the Regular Council meeting held on August 6, 2013, the City Council approved a multiyear Sidewalk Improvement Plan. Project components were selected utilizing the following criteria:

- Sidewalk systems that are on major transportation corridors and are utilized by a significant number of pedestrians are high priority
- Exclude sidewalk systems that are located within the project limits of the “City Streetscape Program”
- Installation of new sidewalks where pedestrian demand is high takes priority over repairing existing systems
- Maximize utilization of LMIG funding

During FY 2017, construction of Phase II & III of the Sidewalk Improvement Plan has either been completed or begun which includes the following sections:

Phase II

- East Ponce de Leon Ave from West Smith Street to Cobblemill Apartments

Phase III

- East Ponce de Leon Ave from Market Street to Montreal Rd and portions of Montreal Rd

Construction of the Phase III project will begin in late November 2017. The construction will not be completed until 2018. The cost estimate to complete Phase III of the Sidewalk Improvement is \$140,000 to \$170,000. \$67,500 was allocated in the FY 2017 Capital Projects budget. Therefore, \$80,000 has been included in the FY 2018 General Fund Capital Projects budget to complete this project.

An application was submitted in 2015 to the Georgia Department of Transportation requesting grant funds appropriated through their (REBC) Roadside Enhancement Beautification Council program. The maximum award for this gateway enhancement effort of \$50,000 was awarded to the City of Clarkston in June of 2016. The grant funded all labor and material cost which has resulted in the installation of landscaping at the I-285 and Church Street exit ramp.

The next phase of this project will entail the construction of a Gateway Monument Sign. The estimated cost of the Gateway Monument Sign is \$80,000. Therefore, \$80,000 has been included in the Capital Projects Expenditure budget to complete this project.

Friendship Forest Wildlife Sanctuary is a 15.7 acre former county park located ½ mile from the Clarkston central business district. Access to the area is gained from East Ponce de Leon which is the main thoroughfare and busiest street in Clarkston. This potential regional asset has largely been underutilized due to its undeveloped condition and lack of visibility from the street. Beginning in July of 2015, the City of Clarkston began a series of public meetings designed to gain input regarding the redevelopment of this valuable greenspace. This community engagement effort culminated in the development of a “Master Plan” which was completed and submitted to the Clarkston City Council in January, 2016. Implementation of the Master Plan began in 2017.

The estimated cost to complete all phases of the Friendship Forest Redevelopment Plan to include design, permitting, construction and legal/financing costs, is approximately \$1,350,000. The City obtained bond financing in the amount of \$1,350,000 to complete this project. The \$1,350,000 principal amount

will be financed over an eight year period at an interest rate of 2.77%. Therefore, this proposed FY 2018 budget includes the second annual bond payment of \$176,115. Capital project expenditures related to this project in FY 2018 are estimated at \$988,998 and therefore, this amount has been included in the FY 2017 Capital Projects Expenditure budget. Reimbursements from the bond financing proceeds will provide a 100% offset of this expenditure.

In 2005, the City of Clarkston was awarded a \$3.6 million dollar Federal Highway Administration Earmark for construction of a Streetscape project. Acceptance of the FHWA grant funds in 2013 required a guarantee to provide a local 20% match for project construction costs in addition to a commitment to cover significant portions of the engineering, design, environmental assessment and right-of-way acquisition costs. In order to provide funding for the required local match, Clarkston received a GTIB (Georgia Transportation Infrastructure Bank) loan of \$2 million dollars administered through the State Road and Toll-way Authority, amortized over fifteen (15) years with an interest rate of 2.4%. Repayment of this loan will commence in FY 2018 which coincides with the conclusion of the four (4) year “spend down” period. Therefore, \$158,902 has been allocated in the Debt Service budget to cover the quarterly payments of \$39,725.

Capital project expenditures related to this project in FY 2018 are estimated at \$4,140,000 and therefore, this amount has been included in the FY 2018 Capital Projects Expenditure budget. Reimbursements from the loan proceeds and the Federal Highway Administration, (FHWA) grant will provide a 100% offset of this expenditure.

The City Hall Annex project, which began in FY 2012, was successfully 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 with an interest rate of 3.22%. To cover the required loan payments, \$59,025 has been included in the FY 2018 budget.

The Public Works facility was successfully completed in FY 2014. Funding for construction of this facility was obtained through a five (5) year \$325,000 GMA Lease Purchase agreement at an interest rate of 1.96%. This loan will be retired in FY 2018 after the last quarterly payment of \$18,043 has been made. This amount has been included in the FY 2018 budget.

The City anticipates the need to obtain a TAN, (Tax Anticipation Note) in FY 2018 as bridge funding until property tax revenues are received in the 4th quarter of 2018, in the amount of \$900,000. The estimated interest and loan origination fees amount is \$12,000 and has been included in the FY 2018 budget.

Capital lease payments associated with the purchase of police vehicles in 2015 and 2017 in addition to the anticipated lease payments associated with the purchase of Tasers total \$71,833 in FY 2018 and this amount has been included in the FY 2018 budget. Revenue to cover this expenditure will be obtained from the Federal Seizure Fund.

The SPLOST referendum was approved by the voters on November 7th, 2017. SPLOST proceeds will be received for 8 months in FY 2018 and will total \$1,213,282.

The FY 2018 General Fund appropriation for Capital Projects is \$150,000. The FY 2018 General Fund appropriation for Debt Service is \$467,821.

Storm Water Utility Fund

Storm Water Utility Funds revenue has remained constant at \$227,742 in FY 2018 as compared to FY 2017. The City will continue to address storm water maintenance issues throughout the City and implement the City’s Storm Water Management Plan as required by the Georgia Environmental Protection Division.

Funding will be utilized to address storm water issues that may arise in FY 2018.

Sanitation Enterprise Fund

The Sanitation Enterprise Fund continues to perform adequately. Expenditures and revenues for FY 2018 are projected at \$190,786. The contract with Waste Management provides for an annual increase commensurate with the CPI. The projected increase in CPI for 2017 is 2.2% which would equate to a fee increase of approximately \$4,000. I do not anticipate a request for an increase in our contract amount in 2018. Therefore, I am not recommending an increase in the sanitation fee for FY 2018.

Grant Funds

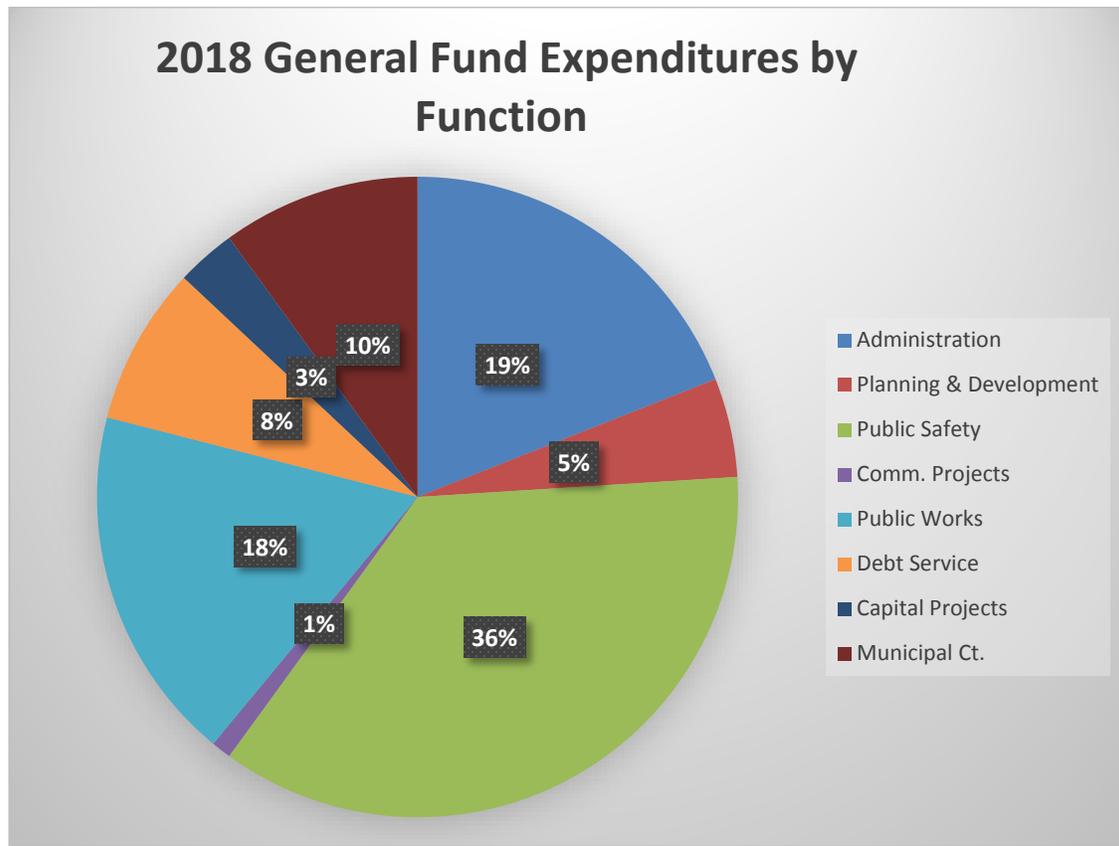
The City of Clarkston will receive funding from two (2) grant sources during the FY 2018 budget year. The City will receive \$80,000 from the Local Maintenance & Improvement (LMIG) state grant fund and \$80,000 from the “Off System Safety” (OSS) programs administered by GDOT. Funding will be utilized to offset Sidewalk Improvement Plan construction costs in FY 2018.

Expenditures Summary

The total proposed FY 2018 Expenditure Budget for all funds is \$12,937,105 which represents an increase of \$4,559,499 as compared to \$8,377,606 in FY 2017.

The proposed FY 2018 General Fund operating budget of \$5,883,405 represents an \$89,702 decrease as compared to the FY 2017 amount of \$5,973,107. In addition to the General Fund operating budget, a Capital Projects budget, a Matching Grants Fund budget and a Community Development Projects budget have been included in this budget document.

As depicted in the chart below, the largest expenditure categories by percentage are; Public Safety at 26%, Administration at 19% and Public Works at 18%.



Revenues Summary

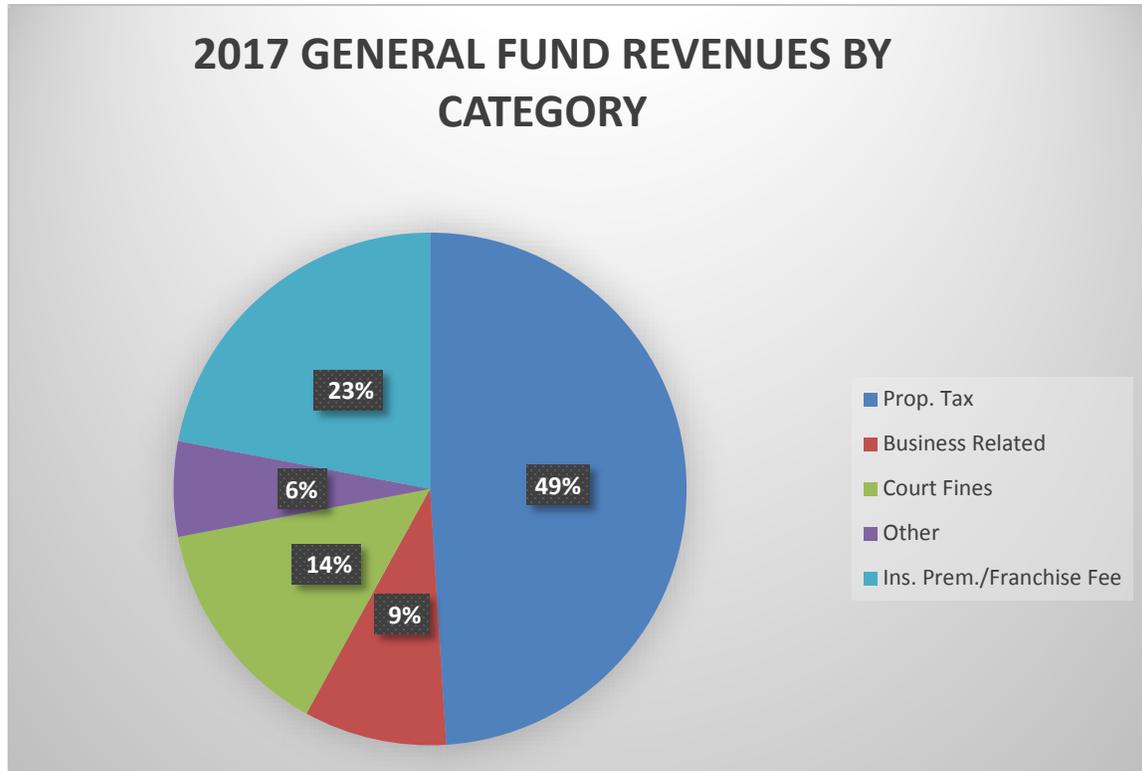
The proposed FY 2018 Total Revenue - All Funds estimate of \$12,937,105 represents an increase of \$4,559,499 or 54.4% as compared to \$8,377,606 in FY 2017. The proposed General Fund revenue estimate for FY 2018 is \$5,883,405 versus \$5,973,107 in FY 2017. This is a decrease of \$89,702 or 1.5% in FY 2018 versus FY 2017.

The City continues to benefit from the effects of our successful annexation efforts. Increases in several revenue categories have contributed to higher revenue numbers. Additionally, these revenue estimates also include the proceeds from all capital leases, bond funding and loan proceeds which must be shown as revenue in the year in which they are received.

As depicted by the chart below, the largest revenue categories by percentage are; Real Property Taxes at 49% and proceeds from Insurance Premiums and Franchise Fees at 22% of General Fund budget. Municipal Court Fines continue to be a significant revenue source at 14%, however this revenue category has continued to decline as a pro-rata share of the general fund budget. Municipal Court fine revenue represented 26% of the total general fund budget in FY 2015.

Additionally, significant increases in all business activity revenue categories have been realized, primarily as a result of acquiring new business and commercial properties through annexation as well as improved collection efficiencies. Revenue estimates for business activity related line items have increased from representing only 2.8% of total revenue estimates in FY 2014, to 9% of total General Fund revenue estimates for FY 2018.

Strategies such as annexation, business development and the successful pursuit of grant funding, in conjunction with an overall increase in the tax digest, have allowed the City to grow and diversify our revenue sources.



Adoption Process

The proposed FY 2018 Budget will be transmitted to the Mayor and Council on November 9th, 2017. 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. A 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 28th, 2017 during the City Council Special Called Meeting. A budget ordinance will be prepared and presented for consideration and adoption at the City of Clarkston Council meeting on December 5th, 2017.

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

BUDGET SUMMARY						
As of October 20, 2017	2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
REVENUES						
General Fund	4,913,937	5,973,107	4,183,014	70.0%	5,887,806	5,904,405
Federal Seizures Fund	47,258	60,000	83,138	138.6%	86,500	72,842
City Seizures Fund	45,250	50	-	0.0%	5,700	50
Grants Fund	131,096	175,921	42,653	24.2%	175,921	160,000
HOST Fund	59,896	50,000	22,218	44.4%	55,000	60,000
Stormwater Fund	224,233	227,742	152,795	67.1%	227,742	227,742
Sanitation Fund	185,230	190,786	105,592	55.3%	190,786	190,786
Streetscape Construction Fund	367,379	350,000	861,303	246.1%	1,427,616	4,140,000
URA Friendship Forest Fund	-	1,350,000	1,350,005	100.0%	1,350,040	988,998
SPLOST Fund	-	-	-	-	-	1,213,282
Total Revenue - All Funds	5,974,279	8,377,606	6,800,718	81.2%	9,407,111	12,958,105
EXPENDITURES						
Administration	894,569	974,647	760,648	78.0%	1,031,667	1,112,435
Buildings and Grounds	126,366	133,100	110,618	83.1%	137,850	136,610
Planning and Development	307,159	319,913	198,618	62.1%	300,482	308,198
Community Action Projects	28,200	62,500	45,057	72.1%	47,034	81,000
Municipal Court	568,714	614,053	392,831	0.0%	520,290	594,065
Police	1,712,107	2,066,419	1,490,292	0.0%	2,023,387	2,114,502
Public Works	700,370	773,041	598,751	77.5%	813,689	839,774
Parks	89,135	102,400	96,463	94.2%	102,400	99,400
Debt Service	144,684	365,855	149,658	40.9%	365,877	467,821
Capital Projects Fund - General Fund	128,843	561,179	506,429	90.2%	545,130	150,600
Total General Fund Expenditures	4,700,147	5,973,107	4,349,366	72.8%	5,887,806	5,904,405
Federal Seizures Fund	89,131	60,000	70,738	117.9%	86,500	72,842
City Seizures Fund	38,542	50	4,814	9628.9%	5,700	50
Grants Fund	119,323	175,921	168,574	100.0%	175,921	160,000
HOST Fund	45,000	50,000	50,000	100.0%	55,000	60,000
Streetscape Construction Fund	367,379	350,000	861,303	246.1%	1,427,616	4,140,000
URA-Friendship Forest Fund	-	1,350,000	261,072	19.3%	1,350,040	988,998
SPLOST Fund	-	-	-	-	-	1,213,282
Stormwater Fund	69,221	227,742	80,416	35.3%	227,742	227,742
Sanitation Fund	188,020	190,786	144,602	75.8%	190,786	190,786
Total Expenditures - ALL FUNDS	5,616,762	8,377,606	5,990,885	71.5%	9,407,111	12,958,105

General Fund Expenditures Allocation by Function

	2017 Projected	% of Budget	2018 Budget	% of Budget
Administration	1,078,701	18.3%	1,172,435	19.9%
Planning & Development	300,482	5.1%	308,198	5.2%
Public Safety	2,543,677	43.2%	2,708,567	46.0%
Public Works	1,053,939	17.9%	1,075,785	18.3%
Debt Service	365,877	6.2%	467,821	8.0%
Capital Projects	545,130	9.3%	150,600	2.6%
	5,887,806	100.0%	5,883,406	100.0%

EXPENDITURE							
As of October 20, 2017	2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST	
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500							
Council Salaries	511100	20,417	21,000	19,833	94.4%	20,000	21,000
Council Health Insurance	512100	-	49,776	30,125		42,000	54,300
Council/FICA	512200	1,266	1,302	1,230	94.4%	1,310	1,302
Council Medicare	512300	296	305	288	94.3%	304	305
Council Retirement	512400	-	3,360	1,528		1,880	3,360
Council/Travel	523500	5,740	8,000	6,811	85.1%	8,000	8,000
Council/Education/Training	523700	7,575	8,000	6,014	75.2%	8,000	8,000
Mayor/ Salary	511100	6,500	6,500	6,500	100.0%	6,500	6,500
Mayor Health Insurance	512100	-	8,316	6,235		7,500	8,700
Mayor/FICA	512200	403	403	403	100.0%	403	403
Mayor/Medicare	512300	94	95	94	99.2%	95	95
Mayor Retirement	512400	-	1,040	473		500	1,300
Mayor/Travel	523500	1,835	3,000	757	25.2%	1,500	3,000
Mayor Education/Training	523510	2,010	1,500	910	60.7%	1,500	1,500
Gen Adm/Salaries	511100	400,222	403,087	329,613	81.8%	436,000	491,045
Gen Adm/Group Ins	512100	86,351	32,244	36,741	113.9%	43,000	45,600
Gen Adm/FICA	512200	20,819	22,230	18,479	83.1%	23,000	27,178
Gen Adm/Medicare	512300	5,538	5,845	4,528	77.5%	5,845	7,120
Gen Adm/Retirement	512400	56,411	88,494	47,334	53.5%	59,400	102,567
Gen Adm/Unemploy	512600	-	-	-		-	-
Gen Adm/Work Comp	512700	1,980	2,015	1,528	75.8%	1,700	2,455
Tax Billing/Coll Svc	521100	3,614	5,000	3,808	76.2%	4,000	4,500
Gen Adm-Board Elections	521110	-	5,000	-	0.0%	5,000	5,000
City Auditor	521200	25,245	30,000	28,500	95.0%	30,000	32,000
City Attorney	521210	69,816	70,000	51,375	73.4%	87,000	70,000
Gen Adm/Professional	521215	17,975	30,000	28,237	94.1%	37,000	27,000
Computer/Hard& Soft	521300	36,487	39,440	30,070	0.0%	38,290	41,000
Gen Adm-Repairs/Maint	522200	-	2,000	-	0.0%	39,440	2,000
Equip/Rental/Lease	522320	4,464	4,800	2,991	62.3%	3,400	4,400
Prop/Liability Ins	523100	40,861	41,000	33,432	81.5%	35,000	41,000
Communications	523200	2,145	2,800	1,879	67.1%	2,800	4,600
Postage	523210	1,985	2,400	1,385	57.7%	2,400	2,400
Advertising	523300	3,166	3,800	3,201	84.2%	3,800	3,800
Printing Service	523400	13,690	16,700	14,655	87.8%	16,700	19,900
Travel	523500	2,996	5,800	3,736	64.4%	5,000	5,800
Dues & Fees	523600	19,374	20,150	23,296	115.6%	25,000	24,560
Education	523700	2,762	4,745	2,483	52.3%	4,000	4,745
Other Services	523910	5,617	6,000	2,088	34.8%	4,000	4,000
Bank/Finance Chgs	523920	8,107	9,000	7,262	80.7%	13,000	13,500
General Supplies	531100	6,235	6,000	2,601	43.4%	5,000	5,000
Special Events	531120	10,888	-	-		-	-
Books & Periodicals	531400	-	400	-	0.0%	400	400
Small Equipment	531600	1,686	2,000	224	0.0%	2,000	2,000
Uniform	531700	-	600	-	0.0%	-	600
Other Supplies	531710	-	500	-	0.0%	-	500
Furniture and Fixtures	542300	-	-	-		-	-
Computer Equipment	542400	-	-	-	0.0%	-	-
TOTALS		894,569	974,647	760,648	78.0%	1,031,667	1,112,435

EXPENDITURE							
As of October 20, 2017							
POLICE DEPARTMENT - 30-3200							
Salaries	511100	1,027,064	1,204,419	860,146	71.4%	1,185,050	1,214,944
Temporary Emp	511200	950	3,900	-	0.0%	-	-
Overtime	511300	11,402	12,750	13,779	108.1%	12,750	12,000
DEA Task Force Overtime	511310	17,757	18,000	19,182	106.6%	20,000	18,000
Health Insurance	512100	147,466	171,096	124,388	72.7%	152,518	173,700
FICA Contributions	512200	63,316	76,822	53,423	69.5%	69,000	77,187
Medicare Contributions	512300	14,808	17,706	12,494	70.6%	16,600	17,791
Retirement Contribution	512400	92,239	197,627	87,687	44.4%	180,000	199,191
Tuition Reimbursement	512500	1,000	4,000	-	0.0%	4,000	4,000
Unemployment Ins	512600		-	-	-	-	-
Workers Compensation Insurance - GMA	512700	65,730	74,110	60,830	82.1%	65,000	74,697
Uniforms -Protective Gear	512905	5,339	5,800	6,045	104.2%	8,220	5,800
Uniforms	512910	10,948	15,000	11,523	76.8%	15,000	14,375
Professional Services	521220	3,557	2,760	2,244	81.3%	4,000	3,880
Police Admin IT Fee	521300	54,536	56,004	39,900	71.2%	56,004	56,004
Repairs/Maint	522200	8,538	8,500	8,771	103.2%	10,000	10,000
Vehicle Repairs/Maint	522210	39,057	30,000	48,437	161.5%	59,000	60,000
Equip/Rental-Lease	522320	4,463	4,800	2,430	50.6%	3,600	3,600
Liability Insurance -GIRMA	523100	54,426	54,000	65,079		66,000	70,000
Communications	523200	9,707	11,280	10,668	94.6%	13,000	12,300
Postage	523210	404	250	108	43.3%	250	250
Advertising	523300	547	200	1,332	665.8%	400	2,000
Printng	523400	4,135	3,000	2,721	90.7%	3,500	3,000
Travel	523500	2,295	4,000	4,162	104.1%	4,000	4,000
Dues & Fees	523600	8,493	10,995	7,374	67.1%	10,995	12,883
Education/Training	523700	1,937	10,000	7,732	77.3%	10,000	4,000
Other Expense	523910	1,785	2,000	1,363	68.1%	2,000	2,000
Office Supplies	531100	2,810	2,000	2,899	145.0%	2,500	2,500
Investigative Supplies - CID	531130	1,297	2,000	1,718	85.9%	2,600	2,500
Community Relations Supplies	531140	910	-	-		-	-
Gas, Oil & Diesel	531270	44,009	60,000	27,835	46.4%	41,000	45,000
Books & Periodicals	531400	884	400	300	75.0%	400	400
Small Equipment	531600	3,082	3,000	5,720	190.7%	6,000	8,500
Capital Equipment-Motorola Radios	542500	7,215	-	-			-
Capital Equipment-Axon Tasers	542500						-
Totals		1,712,107	2,066,419	1,490,292	72.1%	2,023,387	2,114,502

EXPENDITURE	As of October 20, 2017	2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
MUNICIPAL COURT - 20-2650							
Salaries	511100	201,303	195,075	162,980	83.5%	212,360	219,354
Part Time Salaries	511200	-	-	-		-	-
Overtime	511300	4,985	4,000	1,766	44.1%	3,000	4,000
Health Insurance	512100	34,910	35,832	28,808	80.4%	37,800	36,900
FICA Contributions	512200	11,627	12,343	9,286	75.2%	12,365	13,848
Medicare Contributions	512300	2,719	2,887	2,172	75.2%	2,900	3,239
Retirement Contribution	512400	15,768	31,852	14,487	45.5%	17,500	35,737
Tuition Reimbursement	512500	-	-	-		-	-
Unemployment Ins	512600	-	-	-		-	-
Workers Compensation Insurance - GMA	512700	708	995	684	68.7%	900	1,117
Uniforms	512910	3,705	1,000	-		500	1,000
City Judge	521200	24,000	24,000	18,000	75.0%	24,000	24,000
City Solicitor	521210	12,000	12,000	9,000	75.0%	12,000	12,000
Public Defender	521215	9,600	9,600	8,000	83.3%	9,600	9,600
Professional Services	521220	-	3,000	3,470		4,000	4,000
Information Technology Services	521300	77,759	52,344	50,947	97.3%	55,000	59,000
Equipment Rental	522320	-	-	2,042		3,200	3,600
Liability Insurance -GIRMA	523100	-	-	-		-	-
Communications	523200	1,977	1,980	1,567	79.1%	3,000	2,880
Postage	523210	-	-	-		-	-
Advertising	523300	-	-	-		-	-
Printng	523400	1,818	2,000	863	43.2%	1,500	2,000
Travel	523500	2,623	4,000	3,457	86.4%	4,300	5,400
Dues & Fees	523600	200	320	555	173.4%	765	765
Education/Training	523700	2,233	2,925	1,900	65.0%	2,500	3,325
Other Expense	523910	1,529	300	-	0.0%	-	300
Office Supplies	531100	3,145	2,000	2,844	142.2%	3,200	4,000
Books & Periodicals	531400	-	400	143	35.7%	-	200
Small Equipment	531600	375	1,000	-	0.0%	-	1,000
A & B Fund	571000	25,235	35,000	11,721	33.5%	17,700	25,000
Training Fund	571010	46,218	63,000	21,411	34.0%	33,000	40,000
Crime Victim Emer Fund	571020	23,457	33,000	11,395	34.5%	18,000	25,000
Crime Victim DUI Fund	571030	386	600	-	0.0%	300	600
Brain & Spinal Inj Fund	571040	963	1,600	-	0.0%	300	1,600
Indigent Defense Fund	571060	48,907	66,000	22,696	34.4%	36,000	45,000
Crime Lab Fee	571070	375	600	-	0.0%	300	600
County Drug Treatment	571080	4,138	5,000	-	0.0%	300	4,000
Drivers Ed/Tng	571090	6,051	9,400	2,639	28.1%	4,000	5,000
Totals		568,714	614,053	392,831	64.0%	520,290	594,065

EXPENDITURE							
As of October 20, 2017		2016 ACTUAL	2017 ADOPTED BUDGET	ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
PUBLIC WORKS - 40-4000							
Salaries-Full time	511100	338,934	341,058	279,724	82.0%	370,119	383,275
Salaries - Part time	511200	480	10,140	17,830	175.8%	29,185	30,750
Overtime	511300	16,542	9,600	3,571	37.2%	4,023	9,600
Health Insurance	512100	56,751	61,704	45,126	73.1%	54,610	65,100
FICA Contributions	512200	21,824	22,369	18,450	82.5%	24,030	26,265
Medicare Contributions	512300	5,104	5,232	4,315	82.5%	5,862	6,143
Retirement Contribution	512400	27,390	56,105	26,256	46.8%	50,000	62,860
Tuition Reimbursement	512500	-	6,000	2,000	33.3%	4,000	4,000
Unemployment Ins	512600	-	-	-		-	-
Worker's Compensation	512700	23,542	31,863	25,930	81.4%	25,930	36,281
Uniform Rental	512910	5,192	5,900	5,510	93.4%	6,550	8,400
Professional Services	521215	39,148	36,000	32,112	89.2%	47,370	36,000
Computer Information Technology Support	521300	9,208	6,000	4,613	76.9%	6,360	6,600
Landfill	522115	6,500	6,000	4,423	73.7%	7,000	7,000
ROW Grass Cutting	522140	34,417	31,320	22,400	71.5%	33,200	-
Repairs/Maintenance	522200	3,356	5,000	4,681	93.6%	5,000	5,000
Vehicle/Repairs/Maint	522210	10,987	16,000	13,159	82.2%	16,000	16,000
Equipment/Rental	522320	10,038	12,600	10,664	84.6%	14,000	14,000
Liability Insurance - GIRMA	523100	6,038	6,100	6,253	102.5%	6,300	6,500
Communication	523200	2,793	4,000	2,129	53.2%	3,000	4,000
Travel	523500	219	2,000	651	32.5%	2,000	2,000
Membership Dues and Fees	523600	329	400	535	133.8%	550	550
Education and Training	523700	1,678	2,750	370	13.5%	1,500	2,750
Other	523910	999	800	1,909	238.7%	2,000	1,000
General Supplies	531100	2,906	4,000	3,745	93.6%	5,000	5,000
Electricity	531230	58,721	68,600	50,254	73.3%	68,600	79,200
Gas, Oil & Diesel	531270	14,896	18,000	10,333	57.4%	18,000	18,000
Small Equipment	531600	2,377	3,500	1,809	51.7%	3,500	3,500
TOTALS		700,370	773,041	598,751	77.5%	813,689	839,774

EXPENDITURE							
As of October 20, 2017		2016 ACTUAL	2017 ADOPTED BUDGET	ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
BUILDINGS/GROUNDS - 15-1565							
Professional Svcs	521215	23,339	28,000	23,132	82.6%	28,000	31,800
Pest Control	522145	1,575	1,250	1,309	104.7%	1,250	1,250
Repairs	522200	16,812	15,000	23,630	157.5%	25,000	20,000
GIRMA Liability Insurance	523100	5,053	4,100	4,784	116.7%	4,100	5,000
Communications	523200	31,971	35,000	29,194	83.4%	35,000	35,060
Dues and Fees	523600	200	250	-	0.0%	-	-
Other	523910	3,065	3,500	1,953	55.8%	3,500	3,500
General Supplies	531100	12,352	13,000	9,750	75.0%	13,000	13,000
Water/Sewer	531210	4,403	6,000	2,461	41.0%	6,000	5,000
Natural Gas	531220	6,195	6,500	4,628	71.2%	6,500	6,500
Electricity	531230	11,118	13,000	8,360	64.3%	13,000	13,000
Small Equipment	531600	-	2,500	1,418	56.7%	2,500	2,500
Site Improvements	541200	-	-	-		-	
Capital-Garage Door Public Works	542300	-	5,000	-	0.0%	-	
Capital Equipment	54XXX	10,283	-				
Capital Equipment	541300						
TOTALS		126,366	133,100	110,618	83.1%	137,850	136,610

EXPENDITURE							
As of October 20, 2017		2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
PARKS 60-6200							
Professional Services - Friendship Fd	521215	700	6,000	2,700	45%	6,000	9,000
Pool Management	522150	40,981	45,000	45,067	100%	45,000	45,000
Repairs/Maintenance	522200	11,312	10,000	12,230	122%	10,000	10,000
Vehicle/Repairs/Maint	522210	-	-	-	0%	-	-
Communication	523200	557	700	265	38%	700	700
Other	523910	4,110	2,000	1,898	95%	2,000	2,000
General Supplies	531100	9,354	9,500	10,628	112%	9,500	9,500
Water/Sewer	531210	9,728	6,200	6,439	104%	6,200	6,200
Electricity	531230	9,898	14,000	8,560	61%	14,000	14,000
Gas, Oil & Diesel	531270	-	-	-	0%	-	-
Small Equipment	531600	2,494	3,000	2,260	75%	3,000	3,000
Capital-Shed for Milam Park	541200	-	6,000	6,417	100%	6,000	-
TOTALS		89,135	102,400	96,463	94%	102,400	99,400

EXPENDITURE							
As of October 20, 2017		2016 ACTUAL	2017 ADOPTED BUDGET	ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
PLANNING AND DEVELOPMENT - 74-7400							
Zoning & Review Board Stipends	70-511100	2,475	3,600	-	0.0%	3,600	3,600
Zoning & Review Board FICA	70-512200	-	222	-	0.0%	222	222
Zoning & Review Board Medicare	70-512300	-	54	-	0.0%	54	54
Zoning & Review Board Training	70-523700	-	1,500	-	0.0%	-	1,500
Salaries-Reg F/T	74-511100	77,841	125,996	98,052	77.8%	127,000	131,781
Part-Time Salaries	74-511200	-	-	-	-	-	-
Overtime	74-511300	-	-	-	-	-	-
Health Insurance	74-512100	6,307	14,844	12,111	81.6%	14,844	15,200
FICA Contributions	74-512200	4,797	7,812	5,753	73.6%	7,812	8,171
Medicare Contributions	74-512300	1,122	1,827	1,345	73.6%	1,827	1,911
Retirement Contribution	74-512400	5,788	20,159	9,431	46.8%	20,159	21,085
Unemployment Ins	74-512600	-	-	-	-	-	-
Workers Compensation	74-512700	1,438	3,364	1,521	45.2%	3,364	3,519
Uniforms	74-512910	-	700	108	15.4%	300	500
Professional Services	74-521215	176,261	106,960	37,938	35.5%	66,000	60,000
Building Inspections/Permitting	74-521220	25,460	20,000	24,215	121.1%	38,000	42,000
Computer and Software Services	74-521300	-	2,075	3,630	174.9%	4,000	3,800
Vehicle Repair & Maintenance	74-522210	-	300	1,266	421.9%	2,000	1,300
Communication	74-522210	2,000	2,400	2,133	88.9%	3,200	2,280
Other Expense-Advertising	74-523300	230	500	380	76.0%	500	600
Printing Service	74-523400	643	600	218	36.3%	600	600
Travel	74-523500	-	1,500	35	2.3%	1,500	4,000
Dues and Fees	74-523600	355	500	311	62.2%	500	400
Education/Tng	74-523700	-	1,500	75	5.0%	1,500	2,175
General Supplies	74-531100	821	500	96	19.3%	500	500
Gasoline & Fuel	74-531270	-	2,000	-	0.0%	2,000	2,000
Small Equipment	74-531600	1,622	1,000	-	-	1,000	1,000
TOTALS PLANNING & ZONING		307,159	319,913	198,618	62.1%	300,482	308,198

EXPENDITURE							
As of October 20, 2017		2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
COMMUNITY ACTION PROJECTS 10-7600							
Clarkston Speaks-GA Tech Survey	521215	-	5,000	5,000	100.0%	5,000	-
Clarkston Special Events	531120	-	12,000	7,023	58.5%	9,000	10,000
Clarkston Community Center	573010	21,200	20,000	20,000	100.0%	20,000	10,000
Sagal Radio	573020	7,000	7,000	3,500	50.0%	3,500	7,500
Clarkston Community Festival	573040	-	2,000	2,034	101.7%	2,034	2,000
Community Ambassador Program		-	3,500	-	0.0%	-	-
Public Arts Program	521215	-	10,000	7,500	75.0%	7,500	10,000
Senior Programs		-	-	-	-	-	15,000
Affordable Housing Inventory Analysis		-	-	-	-	-	10,000
Tell Me A Story Event		-	-	-	-	-	6,000
Freedom Middle School Soccer		-	-	-	-	-	2,500
Recreation Programs		-	-	-	-	-	8,000
Contingency Fund Community Action		-	3,000	-	0.0%	-	-
TOTAL COMMUNITY ACTION PROJECTS		28,200	62,500	45,057	72.1%	47,034	81,000

EXPENDITURE							
As of October 20, 2017	2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST	
DEBT SERVICE							
DEBT SERVICE- PRINCIPAL PAYMENTS							
Debt Service-Principal-Bonds (581100)							
Friendship Forest Redevelopment-Principal-Bonds	581200	-	143,961		142,225	144,109	
Debt Service-Principal-Capital Leases (581200)							
Debt Service-Principal-City Hall	581200	41,315	42,661	100%	42,661	44,051	
Debt Service-Principal-Public Works	581200	69,576	70,950	75%	70,950	17,955	
Debt Service-Principal-Ford Motor Credit	581200	6,426	6,841	100%	6,841	-	
Debt Service - Principal- Two Public Works Trucks/Police Body Cameras	581200		39,374	50%	46,373	40,239	
Subtotal 581200 - Principal on Capital Leases	581200	117,317	159,826	76%	166,825	102,245	
Debt Service-Principal-Bonds (581300)							
GTIB/SRTA Loan #1			-			112,130	
Subtotal Debt Service - Principal Payments	581XXX	117,317	303,787	40%	309,050	358,484	
DEBT SERVICE - INTEREST PAYMENTS							
Debt Service-Interest-Bonds							
Friendship Forest Redevelopment - Interest	582100		27,527	7,354	27,527	32,006	
Debt Service-Interest-Capital Leases (582200)							
Debt Service-Interest- Capital Lease-City Hall Annex	582200	17,710	17,587	16,364	93%	16,364	14,974
Debt Service-Interest- Capital Lease-Pub Works Bldg	582200	2,597	1,363	1,047		1,224	88
Debt Service-Interest-Capital Lease-Ford Motor Credit	582200	856	441	441			
Debt-Service-Interest- Capital Lease-2017 Pub Works Vehicles / Police Body Cameras	582200		3,000	2,324		5,312	3,497
Subtotal 582200 - Interest of Capital Leases	582200	21,163	22,391	20,176	90%	22,900	18,559
Debt Service-Interest-Other Debt							
Debt Service- Interest Payment-GTIB Loan #1	582300		-	-		-	46,772
Debt Service-Other Interest Expense-TAN	582300	6,205	12,150	-	0%	6,400	12,000
Subtotal 582300-Interest on Capital Leases		6,205	12,150	-	-	6,400	58,772
Subtotal Debt Service - Interest Payments	582XXX	27,367	62,068	27,530	44%	56,827	109,337
TOTAL GENERAL DEBT SERVICE		144,684	365,855	149,658	41%	365,877	467,821

EXPENDITURE							
As of October 20, 2017		2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
GENERAL FUND Capital Projects							
Five New Police Vehicles (Capital Lease)	542200	-	94,000	94,735	101%	95,000	
Replace Motor in Police Vehicle				7,630		7,630	
Public Works Vehicles	542200		57,400	57,390	100%	57,400	24,000
Public Works-Chipper							38,000
Police Body Cameras			106,100	106,100	100%	106,100	
ID Card Printer for Permits		6,793	-			-	
City Hall Annex Parking Lot Expansion		15,475	-			-	
Church Street Beautification Trees Project		27,750	-			-	
Milam Park Pavillions-Rework Electrical			15,000	15,000	100%	15,000	
Public Works - Lawn Mower		8,323	8,600	8,323	97%	8,600	8,600
Guardrail Repairs				14,070		14,100	
Trail Cart-Public Works				8,500		8,500	
Paint Garbage Truck-Public Works			-	9,500		9,500	
Bldgs/Grounds-City Hall Renovations-Flooding			-	37,455		38,000	
Bldgs/Grounds-HVAC Units City Hall			21,000	15,795	75%	16,000	
East Ponce Sidewalks Phase 2-Smith St to Cobble Mill			86,579	80,300	93%	80,300	
East Ponce Sidewalks Phase 1A-Montreal to Smith St		70,502	-			-	
East Ponce Sidewalk Phase 3-Market St to Montreal			67,500		0%	25,000	
GDOT Streetscape Project							
Trees Atlanta Installation		-	9,000	9,000	100%	9,000	
PATH Project				21,591		35,000	
I-285 Gateway Monument Sign			88,000	11,780	13%	12,000	80,000
Gateway Project - I-285 Interchange			8,000	9,259	116%	8,000	
GENERAL FUND CAPITAL PROJECTS		128,843	561,179	506,429	90%	545,130	150,600
URA FRIENDSHIP FOREST CAPITAL FUND							
Friendship Forest Nature Redevelopment			1,350,000	261,072	19%	361,072	988,998
Reserve to Fund Balance for 2018						988,968	
TOTAL URA FRIENDSHIP FOREST CAPITAL FUND			1,350,000	261,072	19%	1,350,040	988,998
STREETSCAPE CONSTRUCTION FUND							
Streetscape Construction Fund		367,379	350,000	861,303	246%	1,427,616	4,140,000
SPLOST FUND							
SPLOST FUND		-	-	-		-	1,213,282
Total Capital Projects		496,222	2,261,179	1,628,804	4	2,333,818	6,492,880

EXPENDITURE						
As of October 20, 2017	2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
FUND 2 - FEDERAL SEIZURE - Expenditures						
Professional	521200	-	-			
Repairs/Maintenance	522200	-	-			
Vehicle Repairs	522210	875	-			
Communications	523200	-	-			
Printing	523400	-	-			
Travel	523500	2,181	1,890		4,000	
Due & Fees	523600	-	-			
Education	523700	-	-			
Other Expense	523910	3,871	2,458		3,500	
General Supplies	531100	-	258		1,000	
Small Equipment	531600	1,130	3,936		8,000	
Vehicles	542200	22,474	9,868		10,000	
Computers	542500	18,776	-			
Vehicle Lease Payments-Principal	581200	35,968	54,000	89.2%	54,000	61,057
Vehicle Lease Payments-Interest	582200	3,856	6,000	69.3%	6,000	3,776
Axon Lasers Lease Payments						8,009
TOTALS		89,131	70,738	117.9%	86,500	72,842

EXPENDITURE						
As of October 20, 2017	2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
FUND 2 - CITY SEIZURE - Expenditures						
Repairs/Maintenance	522200	3,612.50	-	0.0%	-	-
Vehicle Repairs	522210	0.00	-	0.0%	-	-
Communications	523200	0.00	-	0.0%	-	-
Printing	523400	0.00	-	0.0%	-	-
Travel	523500	0.00	-	0.0%	-	-
Education	523700	0.00	1,782	0.0%	2,000	-
Other Expense	523910	448.00	1,004	2007.8%	1,500	50
Small Equipment	531600	0.00	2,028	0.0%	2,200	-
General Supplies	531100	0.00	-	0.0%	-	-
Computers	542400	34,481.52	-	0.0%	-	-
Other Capital Equip	542500	0.00	-	0.0%	-	-
Seizure Distributions to Other Agencies	571000				-	-
TOTALS		38,542.02	4,814	9628.9%	5,700	50

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							
		2016	2017	2017 ACTUAL	% OF	2017	2018
As of October 20, 2017		ACTUAL	ADOPTED	AS OF	BUDGET	PROJECTED	BUDGET
			BUDGET	OCTOBER 20,		& AMENDED	REQUEST
				2017		BUDGET	
FUND 3 - SPECIAL REVENUE - MULTIPLE GRANT FUND - Expenditures							
Livable Centers Initiative (LCI) 10 Yr. Update	573015	-	-	-			
LMIG-Partial Funding E.Ponce Sidewalk Mont/Smith	573030	64,148	75,921	75,921	100.0%	75,921	80,000
Gateway @ I-285 Landscaping			50,000	50,000	100.0%	50,000	-
Board of Health-Community Relations	511100	53,675	50,000	42,653	85.3%	50,000	-
GDOT-EPDL Sidewalk Market to Montreal	573030	-	-	-			80,000
Employee Wellness Program	573030	1,500	-	-			-
TOTALS		119,323	175,921	168,574	100.0%	175,921	160,000

Grant Revenues reimburse grant expenditures only. Expenditures matches revenue

Grant Expenditures funded by Grant Revenue

EXPENDITURE							
		2016	2017	2017 ACTUAL	% OF	2017	2018
As of October 20, 2017		ACTUAL	ADOPTED	AS OF	BUDGET	PROJECTED	BUDGET
			BUDGET	OCTOBER 20,		& AMENDED	REQUEST
				2017		BUDGET	
FUND 4 - Enterprise Fund - Storm Water - Expenditures 500-							
Storm Water Salaries	511100	-	-	-			
Storm Water FICA Contributions	512200	-	-	-			
Storm Water Medicare Contributions	512300	-	-	-			
Storm Water - Professional Svcs	521200	24,546	43,300	2,360	5.5%	43,300	30,000
Storm Water - Rep/Maint	521200	11,039	25,000	4,682	18.7%	25,000	38,000
Storm Water - Dues/Fees-Community View	523600	9,670	9,600	10,070	104.9%	9,600	11,000
Storm Water - Veh Maint/Rep	522200	3,152	3,500	1,746	49.9%	3,500	3,500
Storm Water- Equipment Lease/Rental	522320	18,880	23,840	18,190	76.3%	23,840	23,840
Storm Water -Communications	523200	-	-	-			
Storm Water - General Supplies	523200	1,935	3,000	238	7.9%	3,000	3,000
Storm Water-Vehicles	542200				0.0%		
Storm Water - Water Gas, Oil & Diesel	531270	-	2,000	-	0.0%	2,000	1,000
Storm Water - Transfer to General Fund Payable							
Storm Water- Capital Outlay	542500		117,502	43,130	36.7%	117,502	117,402
TOTAL		69,221	227,742	80,416	35.3%	227,742	227,742

Note: Storm Water new Fund 4. Revenues from Storm Water Fund only expended on Storm Water expenditures.

Storm Water Expenditures fully funded by Storm Water Utility Revenues.

EXPENSE							
		2016	2017	2017 ACTUAL	% OF	2017	2018
As of October 20, 2017		ACTUAL	ADOPTED	AS OF	BUDGET	PROJECTED	BUDGET
			BUDGET	OCTOBER 20,		& AMENDED	REQUEST
				2017		BUDGET	
FUND -6 -SANITATION ENTERPRISE FUND -							
Waste Management Fees	522110	188,020	190,786	144,602	75.8%	190,786	190,786
Sanitation Bank Charge	523920						
TOTALS		188,020	190,786	144,602	75.8%	190,786	190,786

EXPENSE							
		2016	2017	2017 ACTUAL	% OF	2017	2018
As of October 20, 2017		ACTUAL	ADOPTED	AS OF	BUDGET	PROJECTED	BUDGET
			BUDGET	OCTOBER 20,		& AMENDED	REQUEST
				2017		BUDGET	
FUND -330 -HOST REVENUE FUND -							
HOST Expenditures-EPDL Sidewalks-Phase 1A	541XXX	45,000	50,000	50,000	100.0%	55,000	60,000
HOST Expenditures-EPDL Sidewalks-Phase 2							
HOST Expenditures-EPDL Sidewalks-Phase 3							
TOTALS		45,000	50,000	50,000	100.0%	55,000	60,000

REVENUES							
As of October 20, 2017		2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
FUND 1 - GENERAL FUND - Revenue							
Public Utility R/E Tax - Current	311110	29,257	215,000	-	0%	-	-
Other Real Prop Tax	311190	1,897,016	2,428,572	1,270,259	52%	2,378,410	2,759,277
Real Property Tax - Prior	311200	143,720	60,000	84,284	140%	84,000	84,000
Public Utility R/E Tax - Prior	311210	2,342	-	242,886		242,886	173,045
Motor Vehicle Tax - Curr	311310	87,774	90,000	67,287	75%	80,000	80,000
Intangible Tax (Reg/Rec)	311340	21,993	42,000	28,843	69%	42,000	42,000
Railroad Equip Tx-Curr	311350	810	800	714	89%	800	800
Personal Prop Tax-Curr	311390	22,972	40,430	24,679	61%	45,045	51,802
Personal Prop Tax-Prior	311400	1,185	1,500	2,339	156%	1,500	1,500
Real Estate Transfer Tax	311600	9,284	14,000	8,933	64%	14,000	14,000
Franchise Taxes-Electric	311710	201,998	200,000	745	0%	210,000	215,000
Franchise Taxes-Gas	311730	20,600	21,889	15,461	71%	21,889	21,889
Franchise Taxes-Cable/T	311750	34,568	50,000	17,975	36%	40,000	46,000
Franchise Taxes-Teleph	311760	3,071	6,142	2,043	33%	6,142	6,142
Alcoholic Bev Excise Tax	314200	104,114	100,000	78,269	78%	100,000	100,000
Local Option Mix Dr Tax	314300	13,398	11,000	9,003	82%	11,000	11,000
Business/Occupational Tax	316100	196,297	185,000	195,116	105%	220,000	220,000
Insurance Premium Tax	316200	725,252	730,000	804,244	110%	805,000	810,000
Penalties/Interest-Real Tax	319110	5,890	4,000	14,960	374%	15,000	4,000
Penalties/Interest-Occupation Tax	319400	3,941	1,500	5,644		5,600	4,000
Alcoholic Investigation Fee	321105	5,453	6,000	5,000	83%	6,000	6,000
Retail Beer License	321110	8,750	8,000	8,500	106%	8,500	8,000
Retail Beer License/Drink	321115	4,583	4,250	3,592	85%	3,592	4,250
Retail Wine License	321120	8,750	8,750	8,500	97%	8,500	8,750
Retail Wine License/Drink	321125	4,583	4,250	3,542	83%	3,542	4,250
Retail Liquor License	321130	12,500	12,500	10,000	80%	10,000	10,000
Retail Liquor License/Drink	321135	21,492	20,000	15,000	75%	15,000	15,000
Work Permit & ID Card-Alcohol	321150	6,996	6,000	5,652	94%	6,000	6,000
Work Permit & ID Card-Entertainm	321151	56,240	60,000	79,358	132%	80,000	80,000
Pawn Shop Permits	321152	-	-	1,500		1,500	1,500
Ins Co Business License	321220	16,474	13,000	11,998	92%	13,000	13,000
Zoning/Land Use Permits	322210	1,518	1,600	1,450	91%	1,600	1,600
Sign Permits	322230	2,411	2,000	2,736	137%	3,000	3,000
Building Permits	322240	45,230	25,000	36,137	145%	40,000	40,000
Tree Service Permit Fees	322245	446	400	563	141%	600	600
Certificate of Occupancy	322250	-	-	1,118		1,400	1,400
Other Non-Business/Permits	322900	1,953	350	5,246	1499%	5,500	6,000
Building Inspections	323120	1,096	4,000	5,512	138%	6,000	6,000
Other Regulatory Fees	323900	403	-	-		-	-
Intergovernmental Revenue - Tucke	337000	-	7,200	4,959		7,200	7,200
Printing & Duplicating	341400	366	350	625	179%	600	400
Election Qualifying Fees	341910	-	524	1,548	295%	1,500	-
Accident Reports	342120	6,468	5,000	6,223	124%	6,500	6,500
Special Pickups	344111	-	200	209	104%	200	200
Backgrd Check Fees/Crim	346410	21,282	21,000	19,955	95%	21,000	21,000
Woman Club Reservation	347200	12,877	12,000	18,867	157%	20,000	20,000
Pool Admissions	347201	21,862	26,000	18,533	71%	26,000	24,000
Pavilion Reservation Fees	347203	15,402	14,000	12,739	91%	14,000	14,000
Program Fees	347500	-	-	-	0%	-	-
Other Culture/Recreat Fee	347900	-	-	-	0%	-	-
Bad Check Fees	349300	30	100	25	25%	100	100

REVENUES As of October 20, 2017							
	2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST	
Other Fees/Chgs for Svcs	349900	381	500	7	1%	500	500
Municipal Court Fines/Forf	351170	951,417	1,100,000	623,664	57%	800,000	800,000
Police Admin IT Fee	351180	28,126	30,000	12,388	41%	30,000	30,000
Interest Revenues	361000	0	100	-	0%	-	-
Contributions/Donations	371000	-	-	140		-	-
Rents & Royalties	381000	79,363	73,000	53,465	73%	73,000	73,000
Reim for Damaged Prop	383000	877	-	45,103		45,000	-
Other Miscellaneous Rev	389000	392	1,000	32	3%	1,000	1,000
Bus Shelter Revenue	389010	28,638	28,000	14,634	52%	28,000	28,000
Reimburse DEA/OT	389005	18,446	18,000	12,112	67%	18,000	18,000
Sale/General Fixed Assets	392100	3,652	700	-	0%	700	700
Sale/Land Property	392200		-	-	0%	-	-
Transfer from Fund Balance	391100		-	-	0%	-	-
Proceeds from Capital Leases	393130	-	257,500	258,699	0%	257,500	-
Proceeds from Debt Issuance	393140						
Revenue - Proceeds GTIB Debt	393500						
TOTAL - FUND 1		4,913,937	5,973,107	4,183,014	70%	5,887,806	5,904,405

REVENUE							
As of October 20, 2017							
		2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
FUND 2 - FEDERAL SEIZURE FUND - 210							
Cash Confiscations (Illegal Act)	351320	25,193	60,000	77,988	130.0%	86,500	72,842
Other Confiscations/Escheat	351340	-	-	-	0.0%		
Proceeds/Sale Confis Prop	351346	3,464	-	5,150			
Fed Seiz/Interest Revenue	361000	9	-	1			
Surplue Funds Prior Year Trans	393510	-	-	-			
Other Revenue	389000	18,593	-	-			
TOTAL - Federal Seizure Account		47,258	60,000	83,138	138.6%	86,500	72,842

REVENUE							
As of October 20, 2017							
		2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED BUDGET	2018 BUDGET REQUEST
FUND 2 - CITY SEIZURE FUND - 211							
Cash Confiscations (Illeg Ac)	351320	45,250	-	-			
Proceeds/Sales/Confis Prop	351346	-	-	-			
City Seiz Interest Revenue	361000	-	-	-			
Other Misc Revenue	389000	-	50	-	0.0%	-	50
Fund Balance Reserve						5,700	
TOTAL - City Seizure Account		45,250	50	-	0.0%	5,700	50

Note:

Federal and City Seizure expenses fully funded by Seizure revenues.

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

REVENUE							
As of October 20, 2017		2016 ACTUAL	2017 ADOPTED BUDGET	2017 ACTUAL AS OF OCTOBER 20, 2017	% OF BUDGET	2017 PROJECTED & AMENDED	2018 BUDGET REQUEST
FUND 3 - MULTIPLE GRANT FUND - 250							
LMIG	3341100	75,921	75,921		0%	75,921	80,000
Gateway @ I-285 Landscape			50,000			50,000	-
Board of Health-Community Relations		53,675	50,000	42,653		50,000	-
GDOT-All Systems Safety Enhancement Grant							80,000
Livable Centers Initiative	331155	-	-			-	-
Bicycle Safety Grant	334200	-	-			-	-
Employee Wellness Grant		1,500	-			-	-
TOTAL		131,096	175,921	42,653	24%	175,921	160,000

FUND 4 -500 - STORM WATER UTILITY REVENUE							
Storm Water Fees Fund	344190	220,110	225,732	145,054	64%	225,732	225,732
Prior Yr Stormwater fees	344195	4,112	2,000	7,740	387%	2,000	2,000
Storm Water Bank Interest	361000	11	10	1	14%	10	10
Transfer Prior Stormwater Funds			-	-			
TOTALS		224,233	227,742	152,795	67%	227,742	227,742

FUND 6 -540 - SANITATION FUND REVENUE							
Sanitation Fees/Enterprise	344110	178,727	185,771	98,120	53%	185,771	185,771
Prior Yr Sanitation Fees	344115	6,353	5,000	7,472	149%	5,000	5,000
Commercial Business Fees	344120	146	15	1	4%	-	-
Sanitation Interest	36100	5	-	-		15	15
TOTALS		185,230	190,786	105,592	55%	190,786	190,786

FUND 330 - HOST FUND REVENUE							
HOST Revenues	313300	59,896	50,000	22,218	44%	55,000	60,000
TOTALS		59,896	50,000	22,218	44%	55,000	60,000

FUND 360 - FRIENDSHIP FOREST FUND							
Interest Revenue	361000	-	-	5		40	30
Bond Proceeds	393100	-	1,350,000	1,350,000	100%	1,350,000	-
Project Spending from Fund Balance							988,968
TOTALS		-	1,350,000	1,350,005	100%	1,350,040	988,998

FUND 360 - STREETScape CONSTRUCTION FUND							
Proceeds from GTIB/SRTA Loans	393500	367,379	350,000	861,303	246%	1,427,616	1,245,013
FHWA Grant (2005 Earmark)							1,851,772
ARC-STBG Program Grant							1,043,215
TOTALS		367,379	350,000	861,303	246%	1,427,616	4,140,000

FUND 320 - SPLOST FUND							
SPLOST-8 months distribution 2018	313300	-	-	-		-	1,213,282
TOTALS		-	-	-		-	1,213,282