The city of
EAST POINT
Georgia

City of East Point, Georgia

FY15 Adopted Budget Document

For the Fiscal Year

July 1, 2014 - June 30, 2015

Submitted by

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The city of
EAST POINT
Georgia

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DEANA HOLIDAY INGRAHAM
LATONYA MARTIN

INTERIM CITY MANAGER
ELLIS E. MITCHELL

June 30, 2014

Honorable Mayor and Members of the East Point City Council:

It is my honor and privilege to present for your review, consideration and approval, the Proposed Fiscal Year 2015 Budget for the period of July 1, 2014 through June 30, 2015. The City of East Point City Code, Section 5-101 requires that the Proposed Budget shall be submitted to City Council for the Body's review prior to enactment of a Budget Resolution. Georgia law also requires that, on the day the Proposed Budget is submitted to City Council, a copy of the Budget shall be placed in the City Clerk's Office at 1526 E. Forrest Avenue, Suite 400, East Point, GA 30344, a public location convenient to the citizens. Furthermore, a copy of the Proposed Budget will be posted on the City's Website, www.eastpointcity.org.

The adoption of the Annual Operating and Capital Budget is one of the key policy actions for a Local Government Administration and Elected Government Officials. The Budget establishes the financial, operational, policy, and communication plans for the City. The Budget document aligns priorities of the City to resources and develops a blueprint for what services it will provide.

As required by the City Charter, I am pleased to submit for your consideration and approval, the City of East Point's Proposed Operating and Capital Budget for Fiscal Year 2015. The total Proposed Budget for all Funds is $127,989,620. This represents an increase in Summary of All Funds of 3.0% over the FY14 Amended Budget ($124,258,651). Factors contributing to this increase are:

- Rollover of FY14 Restricted Grants totaling $5.5M
- Implementation of Construction Services Fees – Electric $750K
- Budgeting of Tax Revenue increases for:
  - East Point TAD (Tax Allocation District) $150K
  - Camp Creek TAD (Tax Allocation District) $946K
- Increase to Property Taxes (per Fulton County Tax Assessor) $38K

BUDGET AT-A-GLANCE

General Fund:	**$32,446,619**	-5.76%	**decrease**
Hotel/Motel:	**$2,800,000**	**no change**	
Grant Funds:	**$8,908,722**	55.16%	**increase**
Debt Service:	**$3,466,218**	46.33%	**increase**
E911:	**$1,180,528**	-0.50%	**decrease**
Other Funds:	**$195,000**	**no change**	
Water & Sewer:	**$24,264,207**	-0.82%	**decrease**
Electric:	**$45,688,065**	0.91%	**increase**
Solid Waste:	**$4,185,500**	**no change**	
Storm Water:	**$2,276,312**	19.60%	**increase**
Capital Projects:	**$2,578,449**	-3.89%	**decrease**

Mission Statement
To provide exceptional city services in the most professional, courteous and effective manner to enhance the quality of life in the City of East Point.

The Proposed General Fund Budget of $32,446,619, based on a Millage Rate of 15, represents a decrease of 5.76% over the 2014 Amended General Fund Budget ($34,428,068). Factors contributing to this decrease include:

- Decrease in Real & Personal Property Taxes — $800K in Revenues
- Decrease in Local Option Sales Tax (LOST) — $700K in Revenues
- Decrease in Healthcare cost – for active & retired employees — $625K in Expenditures

This Proposed Budget is the City's Fiscal Plan for 2015 and details the means for Revenues and Expenditures. This Proposed Budget funds:

- 364 positions in the General Fund,
- 103 in Enterprise Funds,
- 67 in the Internal Funds, which include 1) Customer Care; 2) Fleet Maintenance; 3) Information Technology; and 4) Public Utilities Administration for a total of 547 employees. This total compares to 533 employees in 2014.

This increase is the results of funding the following positions:

- Public Utilities Director — (1) - recommended position to lead the proposed new Public Utilities Department
- Finance Director — (1) - replaces current Interim position held by Management Team
- Human Resources Director — (1) - replaces current Interim position held by Management Team
- Public Services Director — (1) - recommended position to lead the proposed new Public Services Department
- Economic Development Director — (1) - for re-establishment of Economic Development Department
- Customer Resources Specialist — (5)- Customer Service Representatives in previous budget years; the positions will be re-allocated and re-trained as Customer Resources Specialists.
- Meter Lead — (2) - to improve the ability to supervise and repair meter related services
- Foreman – Meter Services — (1) - to improve the ability to supervise and repair meter related services
- Water Meter Mechanic — (1) - to improve the ability to supervise and repair meter related services

The Proposed FY2015 ***Budget is balanced.*** Revenues and Expenses from the City's $127,989,620 Operating, Debt Services, Capital and Grant funds are appropriated.

Operating Funds

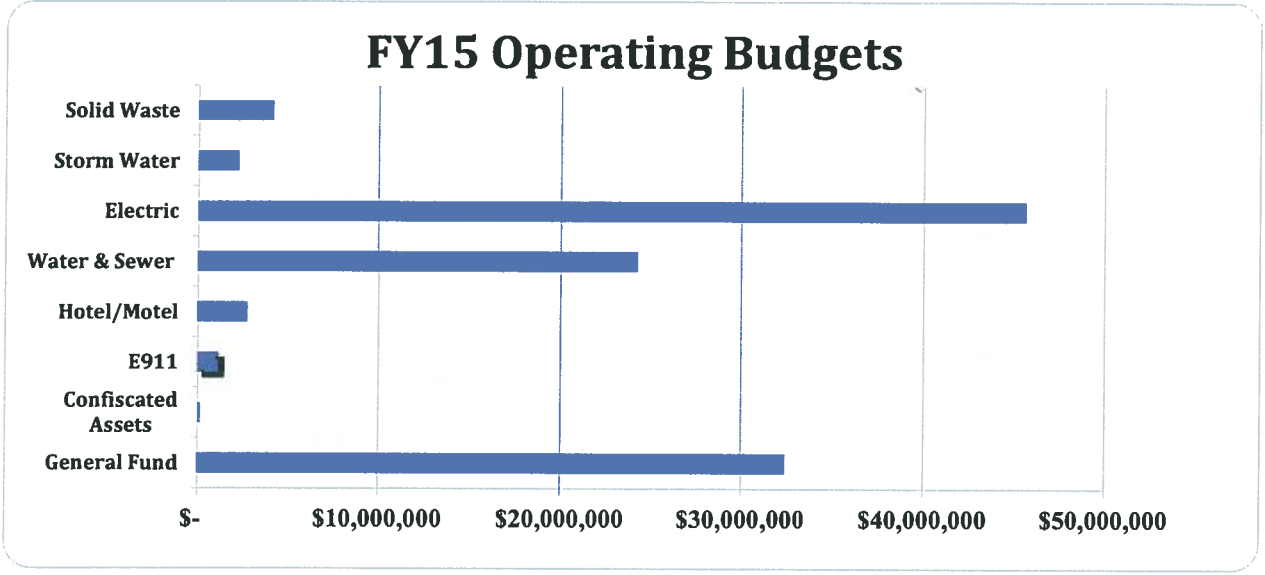
The following is a breakdown of the General Fund Revenue and Expenditure Budget.

General Fund	FY14 Adopted	FY14 Amended	FY15 Proposed	% -/+ over FY14 Amended
Revenues:				
Taxes	23,927,505	23,127,504	22,934,570	**-0.83%**
Licenses and Permits	2,206,300	2,206,300	2,211,500	**0.24%**
Intergovernmental Revenues	5,040	5,040	5,040	**0.00%**
Charges for Services	736,150	736,150	740,150	**0.54%**
Fines and Forfeitures	1,577,200	1,577,200	1,577,200	**0.00%**
Investment Income	-	-	2,500	**0.00%**
Miscellaneous Revenue	697,446	697,446	787,446	**12.90%**
Other Financing Sources	4,825,924	6,078,428	4,188,213	**-31.10%**
Total Revenues	**33,975,565**	**34,428,068**	**32,446,619**	**-5.76%**

Expenditures:				
Personnel Services	24,775,626	25,024,759	24,112,955	**-3.64%**
Purchased/Contracted Services	5,215,712	5,215,712	4,311,997	**-17.33%**
Supplies	1,007,445	1,045,815	1,056,095	**0.98%**
Capital	175,118	340,118	194,268	**-42.88%**
Indirect Cost	833,797	833,797	898,617	**7.77%**
Debt Service	414,111	414,111	377,711	**-8.79%**
Other Costs	847,838	847,838	640,448	**-24.46%**
Transfers In/Out	705,919	705,919	854,528	**21.05%**
Total Expenditures	**33,975,565**	**34,428,068**	**32,446,619**	**-5.76%**

The following is a breakdown of the Enterprise Fund Revenue and Expenditure Budgets.

	FY14 Adopted	FY14 Amended	FY15 Proposed	% -/+ over FY14 Amended
Enterprise Funds:				
Water & Sewer	24,464,207	24,464,207	24,264,207	**-0.82%**
Electric	45,276,816	43,678,848	45,688,065	**4.60%**
Storm Water	2,276,312	1,903,312	2,276,312	**19.60%**
Solid Waste	4,185,500	4,185,500	4,185,500	**0.00%**
Total Enterprise Funds	**76,202,835**	**74,231,867**	**76,414,084**	**2.94%**



Key Program Initiatives that are being employed to drive the success of this FY 2015 Proposed Budget include:

- Internal Strategic Reorganization
- Economic Development Department and Strategy
- Aggressive Grants Management
- Improved Permitting Process
- Improved Customer Service
- Aggressive Tax Collections
- Intergovernmental Relations
- Records Retention Review
- Central Office Real Estate Strategy

A. Internal Strategic Reorganization

Understanding that the mechanism driving this Proposed Budget begins with the strategic alignment of the government's resources, both financial and human, we began by looking inside the Elected and Administrative organizational structures of each affected Department:

The Finance Department

- Physical relocations of Finance Staff throughout the office have been completed. They have been consolidated primarily into one area of the building creating a united Department atmosphere.
- Divisions have been created or renamed to represent their true functions and to address and oversee all financial functions.
- Our major Revenue Collector, Customer Care Department, is being moved as a Division of the Finance Department. More than $80,000,000 per year are collected and move through Customer Care. Checks and balances, financial transfers, and financial record keeping are critical to tie into the City's financial documents and major reports.
- This strategic move provides dual collection points at Customer Care and Jefferson Station united under the Finance Department.
- This strategic relocation will help enhance an Aggressive Tax Collection Process that will include:
    - Aggressive and immediate responses to Returned Mail
    - Online Payments
    - Phone Calls
    - Visits to Businesses
    - Write-Off's
    - Tax Lien Sales

After further analysis of the Finance Department, it was determined that the Internal Auditor and Chief Accountant positions were both performing the same Accounting duties. Therefore, the 2 positions were combined and the Internal Auditor will be removed from the Department roster as a cost savings measure.

The Public Services Department

- A newly created Department formed by combining the current Public Works Department and the Parks and Recreation Division of the Public Works Department and making both Divisions of the new Public Services Department. Benefits of this strategic realignment include:
    - Placing work activities and overall leadership under one Director
    - Increasing the number of workers with similar skills, thus improving time and efficiency to better focus on the labor duties of employees in Buildings and Grounds, Fleet Management, Roads and Drainage, Transportation, Parks Facilities and Grounds, Parks, and Recreation Programming
    - A major cross-training opportunity

The Public Utilities Department

- A newly created Department formed by combining the Electric Power Department, the Solid Waste Division and the Storm Water Division of the current Public Works Department, the Water and Sewer Department, and the Meter Services Division of the current Customer Care Department. All will be Divisions of the new Public Utilities Department. A trained and licensed Public Engineer (PE) must be hired or contracted to oversee the activities performed by this Department. The benefits of this strategic alignment include:
    - Placing work activities and overall leadership under one Director
    - Increasing the number of workers with similar skills, thus improving time and efficiency to better focus on the labor duties performed under each Division
    - A major cross-training opportunity that increases the staff team at no additional cost

One position will be added as the PE and leader of this new Department at a cost of approximately $116,439.

The Code Enforcement Functions

- Currently Code functions are being performed under the general leadership of the Police Chief and the direct oversight of a Police Sworn Officer assisted by 6 Code Enforcement Specialist positions and will continue to function in this Department. There are currently 4 filled positions and 2 vacancies. The Sworn Police Officer will

return to regular police duties per the Chief of Police. Aggressive and focused Code activities are needed and will be planned:

- Fill all positions (4 Full-Time, 2 Part-Time)
- Provide a Certified Training to assure all Specialist are using the same play book
- Establish two-person teams, at least, to work neighborhoods at all times
- Use a Sworn Police Officer assigned by the Chief of Police when working in certain neighborhoods

The two part-time approved positions will need to be filled and are budgeted in the proposed FY15 Budget to allow the flexibility to cover week day after hours and weekends.

B. Economic Development

- Economic Development and Redevelopment activities have proven over the past many years to be the major source of Revenue Generation, jobs creation, and community reinvestment in the local government. However, currently our Economic Development activities are housed in the City's Planning and Zoning Department. These two functions are diametrically opposed to each other as Planning and Zoning is a regulator function and Economic Development is a creative and more negotiable function.
- Economic Development will be re-established as a Department managed by an Economic Development Director. Reporting directly to the City Manager, the Director will assume the lead in business communication and relationship building, retention, expansion and attraction. The Director will be assisted by two existing ED Team members, currently assigned to Planning and Zoning. This Department will also assume the lead in managing current Economic Development projects such as:
  - **Camp Creek Tax Allocation District (TAD) Refinancing** and related business development activities
    - The current interest rate is 8%; refinancing will reduce the interest rate, and thereby reduce monthly debt services payments
    - The result will be the increase of Tax Revenues that will be used to pay off the Bond sooner; so TAD tax revenues can go to the General Fund
    - Currently, the TAD Bond is scheduled to be paid off in 2026; the refinancing will accelerate the payoff year
    - HYPOTHETICAL EXAMPLE: The amount of Tax Revenue the City would receive from the TAD this year would be $1,395,200
  - **Cleveland Corridor TAD** and related business development activities
  - Proposed **Expansion of Downtown boundaries to include Virginia Avenue**, which is an Economic Development Zone that is being studied by the Aerotropolis Board
  - Working with the Business and Industrial Development Authority (BIDA) regarding **The Commons Development** and other possible business development activities
  - The newly launched **Atlanta Aerotropolis Alliance**
    - Established in March 2014
    - Services related business development activities in and around Hartsfield-Jackson International Airport
    - Our Mayor sits on the Aerotropolis Board
  - Establish working relationships with the newly formed **Airport West Community Improvement District (CID)**,
    - Established in May 2014
    - Membership includes Hotels located in the Virginia Avenue area
  - Creation of a **City Council Economic Development Committee**
    - A discussion by Council on the creation of the Committee
    - Will provide City legislative oversight for all Economic Development activities/projects.
    - Primary staff support will be provided by the Economic Development Director and the Economic Development Team.
  - **Fort McPherson Redevelopment**
    - In close proximity of our City
    - Currently supply water to the Fort and must participate in the Redevelopment Process
    - The City will be prepared as opportunities become available.

Activities under this Department will be driven specifically by the Strategic Economic Development Plan, dated 10/2012, which will be presented to the City Council for approval.

C. Aggressive Grants Management

- The City of East Point has taken an aggressive approach to grants management. This requires a vigilant methodology in managing key areas of grantsmanship. Below is a listing of the major areas and how the Finance Department has adjusted its grantsmanship strategy to reflect current revenue realities by increasing grant activities to support municipal needs:
  - **Identifying eligible grant programs**: The City of East Point understands that in order to increase grant applications for funding, the opportunities must be identified first. Our first approach to research is our eCivis Grants Management System. The eCivis Grants Network Research Tool is the gold standard in grants research and is relied upon by more than 10,000 grants-active professionals every day. The grants management database provides the most comprehensive, timely, complete, and accurate information available anywhere for federal, foundation, and state grants. We also rely upon our partners and established relationships with various federal, state and local agencies to quickly identify, evaluate and apply for grants that meet the strategic needs of the City of East Point.
  - **Timely facilitation of active grant awards**: Once an agency has awarded the City of East Point a grant, the award and associated program are typically tied to a timeline. It is imperative that grant awards are facilitated as close to the project schedule as possible. Execution of these projects show the City of East Point's ability to execute agreements as proposed. Timely execution and facilitation of grant programs also build a positive working relationship with awarding agencies and tend to form their image of East Point in relation to future applications for funding. If the programs are not executed timely, grant funds and related matches are rolled annually at the awarding agency and receipt agency. This ties grant programs to the budget process for an inordinate amount of time and complicates accounting, auditing and program management. The Grants Manager is aggressively working with each municipal department to maintain grant timelines as proposed and awarded. If there are delays, the grants manager and department evaluate, and aggressively focus on the time delaying issue(s) until a resolution is obtained.
  - **Agreement Compliance**: Once the city receives a grant award, there are various areas of compliance that must be maintained. Below are a listing and explanation of the compliance areas that are aggressively maintained by the Grants Manager and associated departments:
    - **Financial Reporting** – Monthly, Quarterly, Semi-Annual and Annual Reports that are required to be completed by the City of East Point in a timely manner as mandated by awarding agencies.
    - **Program Reporting** – Programmatic Reports that are completed by the City of East Point describing program activities, milestones and progress as mandated by awarding agencies.
    - **Contracts & Procurement (Legal Review)** – Ensure that all purchases are in accordance with the City of East Point and/or awarding agency contracts & procurement policies.
    - **Inventory Management** – Maintenance of all grant purchased inventory as mandated through the award agreement.
    - **Annual Audit** – Accounting for all grant expenditures and revenue for each fiscal year. Results are reported in the annual CAFR.
    - **Single Audit** – The audit of all grant expenditures and revenue, also known as the OMB A-133 audit. It is a rigorous, organization-wide audit or examination of an entity that expends $500,000 or more of Federal assistance (commonly known as Federal funds, Federal grants, or Federal awards) received for its operations. Usually performed annually, the Single Audit's objective is to provide assurance to the US federal government as to the management and use of such funds by recipients such as states, cities, universities, and non-profit organizations. The audit is typically performed by an independent certified public accountant (CPA) and encompasses both financial and compliance components. The Single Audits must be submitted to the Federal Audit Clearinghouse along with a data collection form, Form SF-SAC.
    - **Financial Management Training** – Training that is paid for and mandated by the Department of Justice (DOJ). Attendance at this training ensures federal compliance of all agreement compliance issues as presented by our cognizant federal agency, DOJ.
  - **Increase grant awards**: The City of East Point is aggressively seeking and applying for grants that meet the City's strategic needs. As more grants opportunities are identified, more applications for funding will be submitted, awarded and implemented.

D. Improved and Expedited Planning and Zoning (P&Z) Permitting Process

- Using one of the City's largest and more aggressive business developers as a Model, P&Z is working closely with company representatives to test the permit timing process in efforts to provide a one-stop process that expedites the permitting process, especially when land disturbance is involved. Once this process is purified with the largest, the Model will work well with all others, with some exceptions.

- P&Z will be working closely with Economic Development to assure that all processes are followed but are simultaneously expedited in the best interest of the business and the City.

E. Improved Customer Services

- The City is a major service provider to our residents and to our businesses. Through improved and ongoing customer services training, staff coming in direct contact with residents and businesses will learn and continue to provide the best possible customer services at all times.

- We have included training funds in the proposed FY2015 budget and initiated discussions with Clayton State University to formulate employee development modules of training to supplement free webinars and other training opportunities.

F. Aggressive Tax Collections

- This initiative is presented, above, in the Finance Department, as follows:

  - This strategic relocation will help enhance an Aggressive Tax Collection Process that will include:
    - Aggressive and immediate responses to Returned Mail
    - Online Payments
    - Phone Calls
    - Visits to Businesses
    - Write-Off's
    - Tax Lien Sales

    However, an aggressive Tax Collection Initiative must begin before time to collect. We must make every effort to work with the Fulton County Assessor to assure assessment levels are truly consistent with other neighboring cities and communities in South Fulton County.

G. Improved Intergovernmental Relations

- Intergovernmental relations are very closely linked to our ability to work with outside organizations, agencies, businesses, etc. including:
  - Municipal Energy Authority of Georgia (MEAG)
  - Electric Cities of Georgia (ECG)
  - Atlanta Convention & Visitors Board (ACVB)
  - Fulton County Government Agencies and Departments
  - Fort McPherson Implementing Local Redevelopment Authority
  - Atlanta Aerotropolis Alliance
  - East Point Housing Authority
  - Federal Agencies and Departments
  - State Agencies and Departments
  - City Agencies and Departments
  - Others as they are identified.

H. Records Retention Review and Proposed Actions

- An assessment of the City of East Point Records Management Program was conducted gratis on December 19-20, 2013, by Archives and Information Management Services, Inc. This was an assessment conducted by RBG's Expert Archivist at no additional expense to the City. The City may choose to put this out to bid. There is a real crisis for the City in this area and this is something the City Clerk's Office can administer with an implementation plan. The cost estimated for this project is $75,000 budgeted in the City Clerk's office for FY2015.

- The findings of the assessment revealed that the City is out of compliance with the Georgia Records Act, O.C.G.A., Section 50-18-90, and the City's Ordinance Number 015-08
  - Specific areas where the City is out of compliance include the following:
    - Out of compliance with a comprehensive records management program, plan, policy, and procedures for managing the retention and disposition of records
    - Out of compliance with a records retention schedule that is unique to City of East Point operations

- Out of compliance with a records management system for the disposal and destruction of records that have met the terms and conditions of a records retention schedule
- Out of compliance in storing historical and permanently valuable records. The majority of records are stored in a warehouse where records are deteriorating due to the lack of humidity, temperature, and environmental controls

➢ To remedy the records retention compliance issue the City of East Point should retain an experienced company to complete the following activities:
- Develop plans, policies, and procedures to establish guidelines, instructions, and instruments to survey, appraise, inventory, and schedule records in custody of City offices
- Develop a government-wide, unique and specified records retention schedule
- Develop records management forms and a system to transfer records to and retrieve from a suitable records storage space
- Develop a database management system of records in storage
- Develop a system for the disposition and destruction of records
- Develop an archives and records center repository plan for the storage of temporary and historical and permanently valuable records

H. Central Office Real Estate Strategy

➢ Currently the City is leasing space to administer and oversee the operations of the City. The FY 2015 expense is $423,740. The goal of the City is to locate and purchase a suitable office space at below market cost.
- The strategic objectives include the following
  - Find a public agency that is motivated to enter into an agreement that would mutually benefit both entities
  - Negotiate terms that could utilize in-kind services to defer the cash cost of the transaction
  - Building particulars should include the following
    - Ample space; a minimum of 24,000 square feet
    - Sufficient parking
    - Suitable Information Technology infrastructure (ample server space)
    - Well maintained building

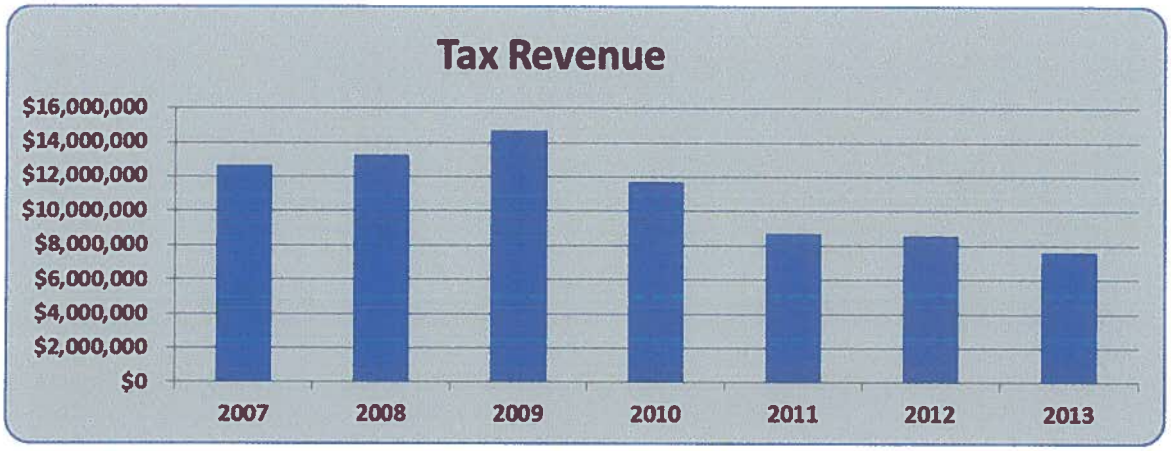
2015 Budget Challenges

I. Local Option Sales Tax (LOST)
- Decline in population - 2000 Census : 42,000 Residents; 2010 Census: 33,000 Residents
- Loss in annual Revenue of approximately $700K (from $10M to $9.3M)
- Tax Revenue Analysis – Includes Real & Personal Property Tax (does not include TAD)

Tax Year	Millage Rate	Tax Revenue
2007	14.75	$12,663,830
2008	14.75	$13,221,728
2009	14.75	$14,698,687
2010	14.75	$11,692,249
2011	13.75	$8,691,632
2012	15.00	$8,589,992
2013	15.00	$7,616,607

A. The FY 2013 Tax Revenue is 51% of the FY 2009 Tax Revenue
- This represents a Revenue decrease of $7,082,080

B. The Fulton County Tax Assessor has indicated that our Tax Assessment value has bottomed out.
- In FY 2015 we are projecting a $38K increase in Tax Revenues based on discussions with the Tax Assessor.
- In FY 2016 we are projecting a 1% increase in Tax Revenue



Municipal Competitive Trust (MCT) Budget Overview

A detailed financial analysis of the MCT Fund was conducted to determine the Unobligated Ending Fund Balance for FY 2014 and to determine the available funds to support one-time Capital expenditures or other expenditures approved by the Mayor and City Council. Please refer to FY 2014 MCT Financial Analysis and FY 2015 Financial Position in the Addendum Section of the Budget document.

Debt Service Analysis

- The City FY 2015 Debt Service obligation is as follows:
  - Water & Sewer 2006 CIP Bond
  - Water & Sewer Enterprise Fund FY 2015 Debt Service $6,296,145
  - Storm Water Enterprise Fund FY 2015 Debt Service $ 801,000
  - Total Storm Water FY 2015 Debt Service $7,097,145
  - Significant Comments:
    - The Debt Service payments are scheduled thru FY 2035
    - Based on FY 2007 CIP Refunding the Debt Service payments from FY 2020 thru FY 2035 will be reduced to annual payment of $3,335,795
    - The Strom Water Debt Service payment is 40% of budget. There is not sufficient Storm Water revenues to fund Capital Improvements

- Customer Care Building Financed Debt

  - Remaining Principal Balance $919,412
  - Payoff is scheduled for FY 2025
  - Total FY 2015 Debt Service is $ 127,568.81
  - Significant Comments:
    - The total remaining Interest Balance is $403,638.21
    - The Interest is front loaded.
    - Strongly recommend immediately paying off balance with MCT Funds and having Customer Care repay the MCT Fund over 4 year period to coincide with Ending of MCT Trust Fund

- Camp Creek Tax Allocation District (TAD) 2002 Bond

  - FY 2015 Debt Service Payment $2,370,000
  - FY 2015 Projected TAD Tax Revenues $3,316,218
  - Excess Tax Increment revenue will be used to pay Fulton County Board of Education and to Reduce Debt Service obligation with Fulton County Government & City of East Point portion as established in 2001 Camp Creed TAD Council Resolution
  - Significant Comments:
    - The C.C. TAD payoff is scheduled for FY 2026
    - Refinancing will most likely shorten the scheduled payoff date.
    - When the C.C. TAD Debt Service is paid off the City General Fund will receive its share of Tax Revenues

Major Fund Balance Report

FUND BALANCE REPORT - MAJOR FUNDS					
Category	General Fund	Electric Fund	Water & Sewer Fund	Solid Waste Fund	Storm Water Fund
Beginning Fund Balance July 1, 2013	**2,944,197**	**(394,862)**	**1,341,239**	**(1,019,853)**	**981,135**
Total Budgeted Revenues	34,428,068	43,678,848	24,464,207	4,185,500	1,903,312
Total Budgeted Expenses	34,428,068	43,678,848	24,464,207	4,185,500	1,903,312
Budget Adjustments	(1,252,502)	699,000	-	-	-
Ending Fund Balance June 30, 2014	**1,691,695**	**304,138**	**1,341,239**	**(1,019,853)**	**981,135**

Unfunded Pension Liability Strategy

The City's unfunded Pension liability debt totals $51,696,833 which is funded with the Constant Dollar Method that was selected by Council in 2012. The annual payment in FY12 was $7,906,896, which included principal and interest. This payment method began on 7/1/2012, with the City contributing an amount of each employee's biweekly salary for current Pension obligation amount, and a percentage of total payrolls to eliminate the Unfunded Liability. The total cost of the Pension liability for FY15 is $8,204,513, which includes the unfunded and active employee pension payments. This amount was reduced by $295K for the sole purpose of funding the 2% Employee Cost of Living Adjustment (COLA). The Unfunded Pension liability amount was validated by the Pension Board, the Actuarial and the Pension Board Attorney. Management in conjunction with the Pension Board will establish and implement a Pension Task Force to review pension liability strategies in the upcoming year.

Storm Water Program Analysis

Storm Water Fee Analysis for Commercial & Residential Properties

Commercial Properties

Commercial Non-Resident Properties Unit Calculation: Total Impervious Sq. ft. (divided by) 1,770 SFU = number of Units

Commercial Property Impervious Square Feet	SFU Factor	# of Units per Calculation	FY 14 Rate Per Ordinance	Months	FY 2014 Storm Water Fee	FY 15 Rate Per Ordinance	FY 2015 Storm Water Fee	Increase in Storm Water Rate
10,000	1,770	5.65	6.50	12	$ 440.68	9.15	$ 620.34	$ 179.66
50,000	1,770	28.25	6.50	12	$ 2,203.39	9.15	$ 3,101.69	$ 898.31
100,000	1,770	56.50	6.50	12	$ 4,406.78	9.15	$ 6,203.39	$ 1,796.61
200,000	1,770	112.99	6.50	12	$ 8,813.56	9.15	$ 12,406.78	$ 3,593.22
400,000	1,770	225.99	6.50	12	$ 17,627.12	9.15	$ 24,813.56	$ 7,186.44
900,000	1,770	508.47	6.50	12	$ 39,661.02	9.15	$ 55,830.51	$ 16,169.49

Residential Properties

Resident Properties Impervious Square Footage Calculation: Unit Rate (times) # of Months = Storm Water Fee	FY 2014 Monthly Unit Rate Per Ordinance	Number of Months	FY 2014 Storm Water Fee	FY 2015 Monthly Unit Rate Per Ordinance	FY 2015 Storm Water Fee	Increase in Storm Water Rate
0 to 1,769 Impervious Sq. Ft.	3.58	12	$ 42.96	5.03	$ 60.36	$ 17.40
1,770 to 4,735 Impervious Sq. Ft.	6.50	12	$ 78.00	9.15	$ 109.80	$ 31.80
4,736 and Above Impervious Sq. Ft.	9.37	12	$ 112.44	13.52	$ 162.24	$ 49.80

City of Atlanta Capital Project Sewer Infrastructure Review

Pursuant to a Water & Sewer Intergovernmental agreement between the City of Atlanta and the City of East Point, the following situation is disclosed:

A. In 1979 a 50-year Sewage Capital Improvement Intergovernmental Agreement was agreed to between the City of Atlanta and the City of East Point.

B. In FY 2012 the City of Atlanta began discussions with the City of East Point and its intergovernmental partners regarding a Capital Improvement Infrastructure construction plan to update an aging outdated Sewage processing system.

C. On February 7, 2014 our City received a letter from the City of Atlanta Watershed Commissioner outlining a $261 million Capital Improvement plan. Our City share of the plan is $13.7 million representing a 5.3% share.

- Please refer to the project summary attachment.

D. On April 17, 2014 the City of East Point Interim City Manager, Interim Water & Sewer Director, Interim Finance Director, and Asset Manager met with the City of Atlanta Watershed Commissioner, two Deputy Commissioners, and the Project Manager regarding the Sewer Capital Improvement plan.

- The City of Atlanta presented a project update and projected timelines for the capital improvement projects
- The City of East Point indicated that we didn't have any current available resources to fund the project.
    - We indicated that the structure of our 2006 CIP Bond payments would not allow us to make any significant payments before FY 2020
    - The City of Atlanta seemed amicable to our situation and agreed to work with us.
    - We will be meeting in the near future to continue discussions regarding a reasonable payment structure.

Personnel Structure

Health Care Benefits – After experiencing a 21% price increase in healthcare cost for FY14, the City has negotiated a 21% decrease for FY15 and, more importantly, a freeze of that pricing level for FY16. This will mark the first stable pricing over a 2 year period in the past 8 years. This reduction coupled with the price freeze will provide the City with the ability to save in FY15 and more accurately project second year costs while still providing a quality health benefits package for participating employees and retirees. Our health plan provider will also provide a comprehensive and coordinated wellness plan specifically designed to help reduce our long term costs by focusing on early detection and prevention and coupling that effort with support, education and encouragement of a healthier lifestyle for each participant. The City's health care premium will drop from $3,861,882 to $3,047,504 with the City realizing a $625,000 savings and employees collectively saving $190,000.

The Workforce – The FY15 budget recommends the reintroduction of an annual performance evaluation requirement for all employees and establishes twenty-steps for each pay grade at 5% increments. In addition, this budget recommends the elimination of several job titles and re-establishes those positions into different titles in order to eliminate redundancy, streamline the number of positions in the pay plan, and flatten the organization. We have also included the recommendation for a cross training pilot program designed to test our ability to utilize current staff in shortage areas throughout the organization. This Budget also proposes a 2% Cost of Living Adjustment (COLA) for the entire workforce. This will represent the first COLA for the workforce since 2007.

NEXT STEPS

City Council will also need to hold formal public hearings on May 19, 2014 and June 2, 2014 to meet the State required Community Notice and Involvement Process. The FY15 Proposed Budget is slated to be adopted on or by June 30, 2014. The City Council will continue to receive monthly financial reporting process to provide feedback on the financial performance of its Financial Plan.

CONCLUSION

Mayor and Members of the City Council of the City of East Point, Georgia, with your approval of the actions proposed tonight, you are sending a strong and powerful message to all stakeholders (the residents, the businesses, the employees, the County of Fulton, and the State of Georgia) that you are here to honor your roles and responsibilities of setting policies for East Point and making sure these policies are executed.

I am honored to have this opportunity to serve, and I look forward to working closely with you and the staff team in building a strong East Point.

Respectfully submitted,

Ellis E. Mitchell
Interim City Manager
Enclosures

The city of
EAST POINT
Georgia

FY 2015
Budget
Ordinance

STATE OF GEORGIA
COUNTY OF FULTON

ORDINANCE NO. 009-014

AN ORDINANCE

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF EAST POINT, GEORGIA, TO ADOPT A BUDGET FOR THE FISCAL YEAR, ENDING JUNE 30, 2015; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES; BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF EAST POINT AND IT IS HEREBY ORDAINED BY THE AUTHORITY OF SAME THAT:

Section 1. The annual budget for the operations, capital projects, grant programs and debt service for the City for the Fiscal Year ending June 30, 2015, is $127,989,620. The budget includes all revenues and expenditures for governmental and enterprise purposes as detailed in the accompanying budget document herein incorporated is hereby adopted in accordance with Georgia law. The Fund Summaries are as follows:

OPERATING BUDGET	FY2015 PROPOSED
General Fund	$ 32,446,619
Confiscated Assets	$ 195,000
E911	$ 1,180,528
Hotel/Motel	$ 2,800,000
Water & Sewer	$ 24,264,207
Electric	$ 45,688,065
Storm Water	$ 2,276,312
Solid Waste	$ 4,185,500
Subtotal	$ 113,036,231

DEBT, GRANT & CAPITAL BUDGETS	FY2015 PROPOSED
Capital Projects	2,578,449
Camp Creek TAD District	3,316,218
TAD Corridors	150,000
General Grant Funds	61,158
Restricted Funds	8,847,564
Subtotal	14,953,389
TOTAL FY 2015 BUDGET	127,989,620

Section 2. This ordinance shall become effective immediately and the budget shall be implemented for the Fiscal Year of July 1, 2014 through June 30, 2015.

Section 3. *Repealer* - All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. *Severability* - In the event any section, subsection, sentence, clause or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no matter affect the other sections, subsections, sentences, clauses or phrase of this ordinance, which shall remain in full force and effect as if the section, subsections, sentence, clause or phrase so declared to be adjudged invalid or unconstitutional were not a part here of. The Council hereby declares that it would not have passed the remaining parts of this ordinance if it had known that such part or parts hereof would be declared or adjudged invalid or unconstitutional.

First Reading - May 19, 2014

Second Reading - June 2, 2014

This Ordinance having been duly advertised and public hearing thereon held, the same adopted and approved by the Mayor and Council of the City of East Point, this day 30th of June, 2014.

Jannquell Peters, Mayor

ATTEST:

S. Diane White, City Clerk

APPROVED AS TO FORM:

Brad Bowman, Interim City Attorney

The city of
EAST POINT
Georgia

FY 2015

Rate Schedules

OFFICE OF MAYOR JANNQUELL PETERS
2777 East Point Street
East Point, GA 30344
Office: 404.270.7091 Fax: 404.209.5100

COUNCIL MEMBERS

SHARON D. SHROPSHIRE
ALEXANDER GOTHARD

KAREN RENE'
LANCE RHODES

NANETTE SAUCIER
MYRON B. COOK

DEANA HOLIDAY
INGRAHAM
LATONYA MARTIN

CITY MANAGER

ELLIS MITCHELL
INTERIM CITY MANAGER

MEMORANDUM

TO: Julie Keener
Accounting

FROM: Iris Ross
Office of the Mayor

CC: Jannquell Peters
Mayor

DATE: May 5, 2014

SUBJECT: Proclamation Frames

In an attempt to reduce the cost of ceremonial documents Mayor Peters has decided to pass the $25 cost of proclamation frames on to the person and/or organization requesting the document.

Received by: _____

City of East Point
Parks and Recreation Department
FY 2015 Rate and Fee Schedule

Activity	Rate	Frequency	Estimated # of Participants/Rentals	Subtotal
JEFFERSON PARK WEIGHT ROOM				
Jefferson Park Weight Room (Membership)	$ 65.00	Annually	25	$ 1,625.00
Jefferson Park Weight Room (East Point City Employees)	Free	Annually	10	
Jefferson Park Weight Room (Visitors Pass)	$ 5.00	Per Occurance	50	$ 250.00
GYMNASIUM				
Refundable Security Deposit = $100.00				
Gymnasium Rental	$ 75.00	Per Hour	150	$ 11,250.00
Staffing Overtime Fees	$ 20.00	Per Hour		$ -
COMMUNITY ROOM				
Refundable Security Deposit = $75.00				
Community Room 1 (Blue Floor)	$ 25.00	Per Hour	100	$ 2,500.00
Community Room 2 (Wood Floor)	$ 50.00	Per Hour	100	$ 5,000.00
Staffing Overtime Fees	$ 20.00	Per Hour		$ -
KITCHENETTE				
Refundable Security Deposit = $50.00				
Kitchenette - Jefferson Park Recreation Center	$ 50.00	Per Occurrence	25	$ 1,250.00
COURTYARD				
Refundable Security Deposit = $25.00				
Courtyard - Jefferson Park Recreation Center	$ 25.00	Per Occurrence	2	$ 50.00
BALL FIELDS				
Refundable Security Deposit = $100.00 per permit				
John D. Milner Sports Complex (4 Fields)	$ 150.00	Per Rental/Field	10	$ 1,500.00
John D. Milner Sports Complex (for each additional day)	$ 100.00	Per Field	10	$ 1,000.00
Keith Moore Ball Field	$ 50.00	Per Rental		
Sumner/Grayson Field	$ 100.00	Per Rental	2	$ 200.00
Sumner (7/8) Ball Field	$ 50.00	Per Rental		
Practice (No Deposit Required)	$ 25.00	Per Rental (up to 2 hours max)	30	$ 750.00
TENNIS COURTS				
Tennis Court Rental	$ 5.00	Per Hour/Court	5	$ 25.00
PERMITS				
Refundable Security Deposit = $50.00				
Vendor Permits (No Deposit Required)	$ 75.00	Per Occurrence	5	$ 375.00
Park Permit	$ 75.00	Per Day	5	$ 375.00
COVERED PAVILIONS				
Refundable Security Deposit = $50.00				
Covered Park Pavilions - Large	$ 50.00	Per Rental	15	$ 750.00
Covered Park Pavilions - Small	$ 35.00	Per Rental	15	$ 525.00

City of East Point
Parks and Recreation Department
FY 2015 Rate and Fee Schedule

PROGRAM FEES

	Market				
Instructor Service Programs		Per Class/Session			
Program Fees					
Camps ($5.00 off ea. add. child)	$ 50.00	Per Week	60	$	3,000.00
Drop-in	$ 12.00	Per Day			
Let's Walk	$ 10.00	Per Season	25	$	250.00
Youth/Adult Sports Registration Fees ($5.00 off ea. add. child):					
Flag Football (Adult) / Team	$ 375.00	Per Season	8	$	3,000.00
Basketball (Adult) / Team	$ 375.00	Per Season	10	$	3,750.00
Softball (Adult) Co-ed / Team	$ 375.00	Per Season	8	$	3,000.00
Football (Age 5 - 14)	$ 100.00	Per Season	150	$	15,000.00
Cheerleading (Age 5-14)	$ 100.00	Per Season	75	$	7,500.00
Track and Field (Age 7-14)	$ 75.00	Per Season	30	$	2,250.00
Basketball (Age 5-17) Boys and Girls	$ 100.00	Per Season	80	$	8,000.00
Baseball (Age 3-4) Co-ed	$ 50.00	Per Season	30	$	1,500.00
Baseball (Age 5-6) Co-ed	$ 75.00	Per Season	30	$	2,250.00
Baseball (Age 7-8) Co-ed	$ 100.00	Per Season	25	$	2,500.00
Baseball (Age 9-14) Boys	$ 100.00	Per Season	25	$	2,500.00
Softball (Age 9-14) Girls	$ 80.00	Per Season	25	$	2,000.00
Tennis (Age 5-17)	$ 60.00	Per Season	30	$	1,800.00
Youth Sports Registration Bundle/Sp ecial Fees):					
Youth Track & Field/Football Bundle No add. discount	$ 125.00	Per Season	5	$	625.00
Youth Track & Field/Cheerleading Bundle No add. discount	$ 125.00	Per Season	5	$	625.00
Football Early-bird (January-March) No add. discount	$ 85.00	Per Season	5	$	425.00
Football (purchase own equipment) No add. discount	$ 50.00	Per Season	5	$	250.00
Cheerleading Early Bird (January-March) No add. discount	$ 85.00	Per Season	5	$	425.00
Basketball Early-bird (June-August) No add. discount	$ 65.00	Per Season	5	$	325.00
Baseball (Age 3-4) Co-ed Early-bird (October-December) No add. discount	$ 40.00	Per Season	5	$	200.00
Baseball (Age 5-6) Co-ed Early-bird (October-December) No add. discount	$ 50.00	Per Season	5	$	250.00
Baseball (Age 7-8) Co-ed Early-bird (October-December) No add. discount	$ 75.00	Per Season	5	$	375.00
Baseball (Age 9-14) Boys Early-bird (October-December) No add. discount	$ 75.00	Per Season	5	$	375.00
Softball (Age 9-14) Girls Early-bird (October-December) No add. discount	$ 60.00	Per Season	5	$	300.00
				$	89,900.00

EAST POINT DEPARTMENT OF WATER & SEWER 2015 FEES

WATER MAIN Installation Services and Fees

8 inch

::Water Main Installation: Size 8". Inspection & Testing	$	950.00
::Water Main Installation: Size 8". Chlorination	$	300.00

12 inch

::Water Main Installation: Size 12". Inspection & Testing	$	1,300.00
::Water Main Installation: Size 12". Chlorination	$	500.00

16 inch

::Water Main Installation: Size 16". Inspection & Testing	$	1,510.00
::Water Main Installation: Size 16". Chlorination	$	640.00

20 inch

::Water Main Installation: Size 20". Inspection & Testing	$	2,400.00
::Water Main Installation: Size 20". Chlorination	$	850.00

24inch

::Water Main Installation: Size 24". Inspection & Testing	$	2650.00
::Water Main Installation: Size 24". Chlorination	$	1,100.00

Water Meter Relocation Fees:

::Water Meter Relocation Fees: Size 5/8"	$	450.00
::Water Meter Relocation Fees: Size 3/4"	$	450.00
::Water Meter Relocation Fees: Size 1"	$	500.00
::Water Meter Relocation Fees: Size 11/2"	$	1,800.00
::Water Meter Relocation Fees: Size 2"	$	2,500.00
::Water Meter Relocation Fees: Size 3"	$	4,250.00
::Water Meter Relocation Fees: Size 4"	$	4,950.00
::Water Meter Relocation Fees: Size 6"	$	9,000.00
::Water Meter Relocation Fees: Size 8"	**$**	**12,250.00**
::Water Meter Relocation Fees: Size 10"	**$**	**19,500.00**
::Water Meter Relocation Fees: Size 12"	$	20,300.00

Water Turn Off

:: Charges for Turning Off Water	$	20.00
::Charges for Plugging and Meter Reset	$	60.00
::Charges for Removing Meter and Meter Reset	$	60.00

Domestic, Fire & Irrigation) **Tap Fee includes meter up tol-1/2". Two (2") & above Customer must provide.**

5/8" or 3/4"	$	2,250.00
1"	$	2,750.00
1-1/2"	$	3,550.00
2"	$	4,380.00
3"	$	6,250.00

Sewer Tap Connection Fees

Single Family/ Duplex	$	2,400.00
Multi Family, Commercial and Industrial. Gallons per Day (GPD)	$	22.00/gal

Fire Hydrants: Charges for Unauthorized Use of Water

:: Fire Hydrants: Charges for Unauthorized Use of Water: 1st Time- (Plus Retail Cost of Water)	350.00
:: Fire Hydrants: Charges for Unauthorized Use of Water: 2nd Time- (Plus Retail Cost of Water)	500.00
:: Fire Hydrants: Charges for Unauthorized Use of Water: 3rd Time- (Plus Retail Cost of Water)	750.00
:: Fire Hydrants: Charges for Unauthorized Use of Water: 4th Time- (Plus Retail Cost of Water)	1,000.00

Fire Hydrant Use

:: Charges for Use: Deposit for Key	$	300.00
:: Charges for Use: Hydrant Meter	$	500.00
::Charges for Use: Flat Daily Rate- Established by City	$	10.00

Charges for Use: Hydrant Water Consumption Rates Per 1,000 gal

0-7000 gal $3.91 per 1000gal

8000-15000 $4.89 per 1000gal

16,000 + $6.84 per 1000gal

Deposit For Water Service

Deposit Residential	min $100- max$ 200
Deposit Commercial	min $600-max based on previous consumption

Sewer Inspection Fees

Sewer Construction: Inspection Fees: Site Development- Pipe Inspection for Storm Pipes 12" or Larger	.75 per linear foot
Sewer Construction: Inspection Fees: Site Development- Pipe Inspection for Sanitary Pipes 8" or Larger	.75 per linear foot
Sewer Construction: Inspection Fees: Site Development- Inspection of Storm/Sanitary Structures	$5.00 per Structure

Sewer Construction: Inspection Fees: Privately Constructed Sewer Connections-Single Family Residential	$	100.00
Sewer Construction: Inspection Fees: Privately Constructed Sewer Connections- Non-Single Family		

Sewer Construction: Capacity Certification Fee- Residential-Commercial Flows< 2500 gallons per day

Sewer Construction: Capacity Certification Fee- Commercial Flows> 2500 gallons per day

Sewer Construction: Capacity Certification Fee- Capacity Analysis- Flat Rate

Sewer Construction: Capacity Certification Fee- Modeling, Site Visits, Alternative Analyses-

Sewer Construction- Grease Trap- Wastewater Discharge Permit- Annual

Sewer Construction - Grease Trap - Penalties - Violation

	$	275.00
Sewer Construction - Grease Trap- Penalties - Offense		
	$	250.00
	$	250.00
	$	600.00
	$	1,500.00
	$	200.00
	Up to	$ 1000.00

Up to $1000.00 per violation and each day violation continues.

The city of
EAST POINT
Georgia

Tax and Fee Schedule 2015-2016

Taxes and Fees	FY15	FY16
General Property Taxes		
Real Estate Taxes (per $1,000 of assessed value)	$15.00	$15.00
Personal Property Taxes (per $1,000 of assessed value)	$15.00	$15.00

*** These taxes are assessed from January 1 through December 31.

Other local Taxes	
Hotel/Motel Lodging Tax	8.0%

The city of
EAST POINT
Georgia

SOLID WASTE - FY2015 PROPOSED

RESIDENCE	RATE	CU.YD. RATE	ADD.ITEM RATE	
SINGLE FAMILY	$21.50			
MULTI- FAMILY	$18.00			
ADDITIONAL CART-95GAL.	$6.00			
BULK - PICK-UP	$35.00		**$10.00**	
YARD WASTE-PICK-UP	$50.00	**$10.00**		
REPLACEMENT CART FEE	$60.00			
COMMERCIAL	**1/WK. RATE**	**2/WK. RATE**	**3/WK. RATE**	**4/WK. RATE**
FIRST 95 GAL. CONT.	$25.00	**50**	**75**	**100**
EA. ADD'L 95 GAL. CONT.	$10.00	$ 20.00	$ 30.00	$ 40.00
VIOLATIONS FOR BULK	**MIN.**	**MAX.**		
	$ 70.00	$ 1,000.00		

The city of
EAST POINT
Georgia

Human Resources Department
1526 East Forrest Ave., Suite 400
East Point, Georgia 30344
404-270-7067 Telephone
404-209-5170 Fax
www.eastpointcity.org

MAYOR
ANNQUELL PETERS

COUNCIL MEMBERS
SHARON D. SHROPSHIRE
ALEXANDER GOTHARD
CAREN RENÉ
ANCE RHODES
JANETTE SAUCIER
MYRON B. COOK
DEANA HOLIDAY INGRAHAM
ATONYA MARTIN

INTERIM CITY MANAGER
ELLIS E. MITCHELL

MEMORANDUM

To: Julie Keener, Budget Manager

From: Wyndra Carter, Sr. Human Resources Generalist

Date: 7/1/2014

Re: Proposed Fee Schedule for FY 2014

Listed below is the fee schedule for the Human Resources Department for the FY 2014 Budget:

$10.00 – To replace lost/stolen/broken ID Card/Badges.

Please let me know if you have any questions or require any additional information.

Wyndra Carter
Sr. Human Resources Generalist

City of East Point
Human Resources Department
1526 East Forrest Avenue, Suite 400
East Point, GA 30344

404.270.7063 (Office)
404.209.5170 (Fax)

wcarter@eastpointcity.org

Utility Service Fees

Standard Fees	
Fee Description	**Applicable Charges**
Credit Check Fee	$5
Customer Care Service Fee	$3
New Service Fee (Payment must be received by 4:00 p.m. for connection of electric services on the same day)	$60
Reconnection Fee	$60
Same Day Service Fee (Payment must be received by 3:00 p.m.)	* $40 (in addition to New Service **OR** Reconnect Fees)
DEPOSIT – Residential Accounts	Subject to credit review
DEPOSIT -Commercial Accounts	min = $600 max = based on previous consumption
Re-read (at customer's request)	$35
Installation of temporary electric service	$150 + cost of the meter (where applicable)
Disconnection of electric services ("line drop" at the pole)	$150
Connection of electric services (at the pole)	$150
CBO (Cut Back On) (Payment must be received by 5:00 p.m. for reconnection of services)	No additional charges
Relocation of electric services	Actual cost (labor+equipment+materials)
Calibration of commercial water meters	Actual cost (labor+equipment+materials
Returned Item Fee (NSF checks and credit/debit card reversals)	$35

Unauthorized Service Fees	
Fee Description	**Applicable Charges**
TAMPERING FEE ⓾ cut or broken seals ⓾ locking bands ⓾ damaged meters ⓾ unauthorized reconnection	$100 + consumption
HAZARD FEE ⓾ Jumpers in the socket ⓾ Unauthorized meter in socket (not City of East Point meter) ⓾ Any additional hazardous connections	$250 charge + $250 cut at the pole
UNAUTHORIZED SERVICE	$100 + consumption
Multiple UNAUTHORIZED SERVICE occurrences	$100 1st offense $250 each additional offense

The city of
EAST POINT
Georgia

Ellis Mitchell
Interim City Manager

Woodrow W. Blue, Jr.
Chief of Police

April 09, 2013

To: Julie Keener, Finance

From: Woodrow W. Blue, Jr., Chief of Police

Re: Rate Schedules

Please see below for the Police Department Rate Schedules for FY15:

Post 1990 Reports	$ 5.00
Pre 1990 Reports	$ 15.00
Taxi Permits	$ 50.00
Taxi Inspections	$100.00
Alcohol Server Permit	$ 75.00
Fingerprints	$ 15.00
Fingerprint Cards	$ 5.00
Backgrounds	$ 10.00
Soliciting Permit	$ 20.00
Expungements	$ 25.00
Fax Services (local)	$ 2.00
Fax Services (long dist)	$ 5.00
Crime Scene Photo (CD)	$ 10.00

Chief Woodrow W. Blue, Jr.

Department of Planning & Development Services

@ Jefferson Station

1526 E. Forrest Avenue Suite 100 East Point, GA 30344

404.270.7212 (Phone) 404.765.2784 (Fax) www.eastpointcity.org

The city of EAST POINT Georgia

FEE SCHEDULE

All Fees are due at time of application and are NON RE-FUNDABLE.
Permits are also NON-TRANSFERABLE.

Applications

Annexation		$300		
Planning Commission		$175		
	Acreage	Residential	Commercial & All Other	Industrial
Rezoning	Less than 10 acres	$650	$875	$1,100
	10 + acres	$1,050	$1,300	$1,500
Zoning Modifications		$350	$450	$550
Special Use Permit	$300			
Variance (each concurrent variance $100)		$450	$550	$650
Administrative & Secondary		$300	$400	$500
Zoning Verification Letter	$50			
Alcohol Certification Letter	$50			
CZIM Address List	$25			
Map Request				
A-Size (8 ½ x11)	$5	Amended to reflect the State Charges for Open Record Requests Adopted October 17, 2011		
B-Size (11x17)	$10			
C-Size (17x22)	$15			
D-Size (22x34)	$20			
E-Size (36x44)	$25			
CD's	$3			

Administrative Fee: $45

An administrative fee will be charged for permits that require plan submittals, certificates of occupancy, inspection sheets, and for installation lists when not attached to combination building permits.

Review Fees

Concept Plan Single Family Other	$350	$5 per acre	Whichever is greater
		5 per lot	
		5 per unit for town homes and apartments	
Preliminary Plat	450	More than 3 lots Plus $5 per lot	
Minor	250	Maximum 3 lots	
Final Plat	350	Plus $5 per lot	
Expedited Services	Double the regular fee	Building Plan Review – 7 business days	
		Mini Review – 2 business days	

Land Development Permit Fees

Land Development Commercial and all other Single Family	$350	$20 per acre 20 per lot	Additional review fee of $200 assessed for the second and subsequent re-submittal of plans
Based on Valuation of Job	Fee	Requirements	
$1 to $5,000	$300	Plus valuation cost	
$5,001 to $20,000	300	For the first $5,000 and $150 for each additional $1,000, or fraction thereof	
$20,001 to $100,000	2,550	For the first $20,001 and $100 for each additional $1,000, or fraction thereof	
$100,001 to $250,000	10,550	For the first $100,001and $50 for each additional $1,000 or fraction thereof	
$250,001 to $500,000	18,050	For the first $250,001 and $25 for each additional $1,000, or fraction thereof	
$500,001 to $1,000,000	24,300	For the first $500,001 and $15 for each additional $1,000 or fraction thereof	
$1,000,001 and up	31,800	For the first $1,000,001 and $10 for each additional $1,000, or fraction thereof	

Land Development Valuation Calculation

(Items to be calculated on cover sheet of submittal)

Inspection		
Road Vertical & Section	$16	Per ln. ft
Curb and Gutter	6.50	Per ln. ft
Base and Paving	25	Per sq. ft
Commercial Driveway	0.75	Per sq ft
Storm Drainage	20	Per ln. ft
Wastewater	22	Per ln. ft
Water Main	16	Per ln. ft
Sidewalk	2	Per sq. ft
City Ordinance Compliance		
Residential	$200	Per lot
Other	700	Per acre
NPDES	80	Per disturbed acre
Permit Fees		
Street Name Markers/Intersection	$75	Per intersection
Traffic Signs/Intersection	65	Per intersection
Land Disturbance Permit	$125	

Building Permit Fees

Building Permit & Rehab Permit Commercial and all other Single Family	$75	Plus valuation of job
Based on Valuation of Job	Fee	Requirements
$1 to $500	$0	
$501 to $2,000	37.50	For the first $500 plus $3.50 for each additional $100, to and including $2,000
$2,001 to $25,000	111.25	For the first $2,000 plus $14 for each additional $1,000, to and including $25,000
$25,001 to $50,000	391.75	For the first $25,000 plus $10.10 for each additional $1,000, to and including $50,000
$50,001 to $100,000	643.75	For the first $50,000 plus $7 for each additional $1,000, to and including $100,000
$100,001 to $500,000	993.75	For the first $100,000 plus $5.60 for each additional $1,000, to and including $500,000
$500,001 to $1,000,000	3,233.75	For the first $500,000 plus $4.75 for each additional $1,000 to and including $1,000,000
$1,000,000.01 and up	5,608.75	For the first $1,000.000 plus $3.65 for each additional $1,000
Building Plan Review Single-Family Commercial and all other	½ of the Building Permit Fee	
Plan Review re-submittal fee	Plan Review Cost	3rd and subsequent re-submittals
Re-Inspection Fees		
Commercial		All fees allow for a rough inspection and a final inspection. If additional trips are required to inspect inferior work, an additional fee must be paid in advance
1st	$90	
2nd	110	
3rd	130	
Residential		
1st	$70	
2nd	90	
3rd	110	
Gas Release Inspection Fee	$60	Subsequent inspections additional $25/each
Power Release Inspection Fee	$60	Subsequent inspections additional $25/each

PERMIT FEES		
Cell Tower Antenna co-location (per antenna)	Based on valuation of job 400	
Demolition Accessory Building Commercial and all other Single Family Homes	85 550 300	Plus $5 per acre
Fence	70	Plus $3 per $1,000 of the estimated cost
Administrative Permit Film Production	300.00 600.00 300.00 35.00 35.00 400.00 900.00 100.00 250.00	Film Fee Expedited film fee for review less than 14-days City property/land for vehicle/equipment parking Off-Duty police officer (minimum 3 hours) EMT (minimum 3 hours) Engine Engine and Ladder Blasting Fireworks
Temporary Storage Unit/PODS Residential Non-Residential	50 100	Residential allows 3 permits per year – 30 days each Non Residential 1 permit per year – 180 days
Moving House	1,000	In or out of the City or through the City must contact the Police Department
Administrative Permit Roadside/Produce Vending Fee	100 50	Plus Administrative Fee If vendor does not have an applicable business license
Administrative Permit for Outdoor Events/ Festivals/Vending Class A Class B Class C Class D Class E	 500 325 200 150 125	Plus Administrative Fee Participation of 20,000 or greater Participation of 10,000 to 19,999 Participation of 2,000 to 9,999 Participation of 250 to 1,999 Participation of Less than 250
Signs & Billboards		
Dynamic Digital Billboard	1500	
Traditional Billboard	2000	
Signs/Banners	75	Plus valuation of job
Billboard Renewal	100	Annual Renewal
Sign Renewal	25	Annual Renewal per sign and business
Tree Bank	250	Each tree density unit removed; if specimen tree is removed without a permit $1000 @ each tree density unit removed. Tree Protection Plan submittal with survey and scope of work is required for over ten (10) trees excluding single family lots.
Tree Removal	75 60	Removal of 6 or more Specimen trees requires base fee plus $20 per tree removed. A permit is issued. Removal of 5 or more Non-specimen trees requires a plan review by Public Works. After review work may commence. No permit issued.
Residential Energy Audit	$275	For building up to 2,000sf + $50 per each additional 1,000sf (includes equipment, labor, time & report)
Small Commercial Energy Audit	$700	For building up to 4,000sf + 150 per each additional 1,000sf

BUSINESS LICENSES

Administrative Fee	$75	
Flat Tax	$50	+ Gross Receipts based on Class (per $1000 over $10,000)
Class 1		+ $0.97
Class 2		+ $1.03
Class 3		+ $1.08
Class 4		+ $1.15
Class 5		+ $1.30
Class 6		+ $1.68
Employee		Fee based on Number of Employees
1	$30	
2	60	
3 – 9	60	+ $15.00/employee over 2
10-99	165	+ $12.60/employee over 9
100 – 499	1299	+ $10.40/employee over 99
500 or more	5459	+ $7.40/employee over 499
Professional Tax		
Administrative Fee	$75	+ Gross receipts + Employee fee or
Practitioner	$400	+ Administrative Fee + Employee fee Election made by January 1
Renewal Date March 31		Please see applicable Regulatory Fees Sec. 5-2016

CERTIFICATE OF OCCUPANCY

Commercial and all other / Single Family	$70	Plus administrative fee
Re-Inspection	90	1st Re-inspection
Commercial and all other	110	2nd Re-inspection
Re-Inspection	70	1st Re-inspection
Single Family	90	2nd Re-inspection
Certificate of Occupancy fees will be assessed per unit for multi-family and townhome dwellings.		
Certificate of Completion	70	Plus administrative fee Certificate of Completion applies to renovation projects. Certificate of Completion fees will be assessed per unit for multi-family and townhome dwellings.

ADDITIONAL FEES (No Administrative Fee Required)

Reissue of Business License Certificate of Completion Certificate of Occupancy	40	Does not require administrative fee	
Garage/Yard Sale 1st 2nd	5 10	Two permits allowed per year. Does not require administrative fee	
Interior Demolition Permit	75		
Roofing Residential	75		If plans are required, an administrative fee and a plan review fee will be assessed.
Commercial and all other		Plus valuation of Job	

Penalties

Where work has been started prior to obtaining a permit, the fine will be assessed at the time the permit is issued. Payment of fines shall not relieve anyone from fully complying with the requirements of the Standard Codes nor from any other penalties.

* Townhome building permit values are assessed per unit.
* Multi-Family Apartments and free standing building permit values are assessed per building. ***Applies to new construction***
* Multi-family Apartments and free standing building permit values are assessed per cost of project plus $75.00 per unit. ***Applies to renovations***
* Trade permit fees are assessed per unit
** New Fees

Fixture Costs

The Following Inspection Fees Shall Be Paid to the City Before A Permit Is Issued On Any Work Performed:

Electrical Permit		
Commercial, Residential and all other Electrical Plumbing Mechanical	$75	Plus Fixture Cost below
Appliances - Residential		
Clothes Dryer		4.50
Dishwasher		2.50
Disposal Unit		2.50
Furnace (Gas/Oil)		1.50
Water Heater		7.50
Meter Loops		
Temporary Service Pole		Base Permit Fee
30 Amps		1.50
60 Amps		2.00
100 Amps		2.50
150 Amps		3.00
200 Amps		3.50
400 Amps		5.50
401 - 600 Amps		6.00
>601 Amps and over/ea		0.05
Sub Feeders Per amps		0.03
Flood and Area Lighting		
100 to 300 Watts		0.60
400 to 1000 Watts		0.80
1001 and Over		1.00
Outlets & Switches		
Commercial and all other		0.35
Residential		0.25
Ranges - Residential		
Combination Unit		5.00
Oven Unit		3.00
Surface Unit		3.00
Transformers, Heaters, Furnaces & Appliances		
Less than 1.0 KW		1.50
1.0 TO 3.5 KW		2.50
4.0 TO 10 KW		4.50
10.5 TO 25 KW		5.50
Over 25 KW		5.50
25 KW & over/per KW		0.10
Commercial and all other Fixtures		0.50
Drop Cords		0.30
Florescent Fixtures		0.35
Residential Fixtures		0.30
Showcase Fixtures		0.30
Vent Hood		1.50
Motors		
Less than 1		1.50
1 HP – 5 HP		2.50
5.5 HP – 10 HP		3.50
10.5 HP – 20 HP		5.50
20.5 HP – 50 HP		10.00
50 HP and over plus .05 per HP over 50		10.50
Motion Picture w/o Wire		3.00
Motion Picture w/Wire		5.00

Fixture Costs (cont'd)

Low Voltage Circuits	
Alarm	5.00
CATV Jacks	3.00
Door Bell/Phone	3.00
Intercom	5.00
Security	3.00
Other	
Ballasts	1.50
Gas Disposable Pump	3.00
Hot Tubs/Jacuzzi/Spas	10.00
Mobile Homes	25.00
Sewer Injection Pump	5.00
Sub Feeds per Amp	0.03
Swimming Pools	25.00
Transformer Discharge System	1.50
X-Ray Machine	15.00

HVAC Permit		
Commercial, Residential and all other Electrical Plumbing Mechanical	$75	Plus Fixture Cost below

Heating System	
HVAC up 79K	6.00
HVAC 80K-101K BTU	8.00
HVAC 102K-126K BTU	10.00
HVAC 127K-154K BTU	11.00
HVAC 155K-185K BTU	12.00
HVAC 186K-218K BTU	14.00
HVAC 219K-255K BTU	16.00
HVAC 256K-295K BTU	17.00
HVAC 296K-385K BTU	19.00
HVAC 386K-485K BTU	22.00
HVAC 486K-600K BTU	26.00
HVAC 601K-725K BTU	29.00
HVAC 726K-860K BTU	35.00
HVAC 861K-1,270K BTU	40.00
HVAC 1,271K-1,750K BTU	48.00
HVAC 1,751K-2,610K BTU	55.00
HVAC 2,611K-2,980K BTU	65.00
HVAC 2,981K-3,700K BTU	68.00
HVAC 3.701K-7,999,999 BTU	75.00
HVAC 8,000,000-11,999,999 BTU	85.00
HVAC 12,000,000-15,999,999 BTU	95.00
Cooling System	
2 Tons	5.00
3 Tons	8.00
4 Tons	12.00
5 Tons	16.00
6 Tons	19.00
7.5 Tons	25.00
8 Tons	27.00
10 Tons	30.00
15 Tons	40.00
20 Tons	50.00
25 Tons	58.00
30 Tons	63.00
40 Tons	78.00
50 Tons	90.00
100 Tons	138.00

Fixture Costs (cont'd)

Duct Alterations	
Gas Piping	
0-200 CBFT	5.00
201-275 CBFT	6.00
276-345 CBFT	7.00
346 - 550 CBFT	8.00
551-1,000 CBFT	10.00
1,001-1,750 CBFT	15.00
1,751-10,000 CBFT	30.00
10,001-22,000 CBFT	35.00
22,001-45,000 CBFT	45.00
45,001-60,000 CBFT	55.00
60,001-100K CBFT	65.00
Over 100K CBFT	75.00
Ventilating Fans	
0 to ¼ HP	1.00
1/3 HP	2.00
¾ HP	3.00
1 HP	4.00
1 ½ HP	7.00
2 HP	9.00
3 HP	14.00
5 HP	19.00
7 1/5 HP	26.00
10 HP	32.00
15 HP	40.00
20 HP	50.00
25 HP	55.00
30 HP	62.00
40 HP	75.00
50 HP	85.00
60 HP	95.00
75 & OVER HP	110.00
Vent-a-Hood – Commercial	
Furnace	25.00
Grease Hoods	
Up to 10 SQ FT	6.00
Up to 15 SQ FT	8.00
Up to 20 SQ FT	10.00
Up to 25 SQ FT	12.00
Up to 45 SQ FT	14.00
Up to 80 SQ FT	20.00
Up to 100 SQ FT	25.00
Over 100 SQ FT	30.00

Fixture Costs (cont'd)

Plumbing Permit Commercial, Residential and all other Electrical Plumbing Mechanical	75	Plus Fixture Cost below
Disposals		
Commercial and all other		5.00
Residential		2.50
Drains		
Autopsy Table		2.50
Floor Hub		2.50
Roof		2.50
Surface		2.50
Sinks		
Basin		2.50
Kitchen Sink		2.50
Mop		2.50
Service		2.50
Sprinklers		
Fire		25.00
Irrigation		25.00
Tubs		
Bath		2.50
Garden Tub		2.50
Backflow Preventer		
Commercial		25.00
Residential		3.00
Pressure Reducing		2.50
Other		
Bidet		2.50
Boiler		20.00
Dishwasher		2.50
Drinking Fountain		2.50
Medical Gas Piping (per drop)		2.50
Safe Waste System		7.50
Sewer Main (per ft)		0.10
Sewer Ejectors		2.50
Shower		2.50
Sillcock		2.50
Sump Pump		2.50
Thermal Expansion Device		2.50
Toilet		2.50
Urinals		2.50
Washing Machine		2.50
Water Service (per ft)		0.10
Water Closet		2.50
Water Heater		20.00

CITY OF EAST POINT
FIRE DEPARTMENT
2727 East Point Street
East Point, Georgia 30344
404-559-6401 Telephone
404-765-1172 Facsimile
www.eastpointcity.org

MAYOR
JANQUELL PETERS

COUNCIL MEMBERS
SHARON D. SHROPSHINE
ALEXANDER GOTHARD
KAREN RENE
LANCE RHODES
NANETTE SAUCIER
MYRON B. COOK
DEANA HOLIDAY INGRAHAM
LATONYA MARTIN

CITY MANAGER
ELLIS E. MITCHELL

To: Julie Keener, Budget Manager

FROM: William H. Ware, Deputy Chief

DATE: April 9, 2014

SUBJECT: **FIRE DEPARTMENT FEES FOR FY-15**

The below are the fees for the Fire Department.

Current East Point Fire Department Fee Schedule

Permits	*Fees*
Fireworks permits	*$250.00*
Blasting permits	*$100.00*
Hot works / Tar Kettles permits	*$50.00*
Tent permits	*$50.00*
Carnival permits	*$50.00*
Fire Recovery Auto Accidents	*$100 – $1,000 depending on the claim*

The list below shows all fees pertaining to false alarms:

Number of alarms	*Fees*
First false alarm	*No fee*
Second false alarm	*No fee*
Third false alarm	*$100.00 plus Court Cost*
Fourth false alarm	*$150.00 plus Court Cost*
Fifth false alarm	*$200.00 plus Court Cost*
Six false alarm and subsequent false alarm	*$250.00 plus Court Cost*

The city of
EAST POINT
Georgia

Office of the City Clerk
1526 East Forrest Avenue
East Point, Georgia 30344
404-270-7100 Telephone
404-765-1014 Facsimile
www.eastpointcity.org

MAYOR
ANNQUELL PETERS

COUNCIL MEMBERS
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ATONYA MARTIN

NTERIM CITY MANAGER
ELLIS E. MITCHELL

City Clerk's Office Fee Schedule
FY 2014-15

The City Clerk's office is the designated records custodian for the City of East Point and therefore responsible for responding to all open record requests submitted to the City of East Point. Requests for public records received or maintained by other departments will be forwarded to the City Clerk's Office immediately upon receipt of the request. Listed below are fees for obtaining various documents from the City of East Point:

Fees and other charges:

Production of documents that equal to less than $1.00.....**No Charge
Notary Charges ..... $ 5.00 per document
Document Certification .....$ 5.00

Open Records Requests:
Motor Vehicle Accident Reports .....$ 5.00 per report

*Copies per page (up to 8 ½" x 14") .....0.10¢ each
Copies per page (11" x 17") .....0.15¢ each

Map requests:
A-Size (81/2" x 11") ..... $ 5.00 each
B-Size (11" x 17") .....$ 10.00 each
C-Size (17" x 22") .....$ 15.00 each
D-Size (22" x 34") .....$ 20.00 each
E-Size (36" x 44") .....$ 25.00 each

Media:
DVDs ..... $ 5.00 each
CDs ..... $ 3.00 each
USB Drives ..... $ 7.00 each
Cassette Tapes .....$ 1.00 each

**Per O.C.G.A. § 50-18-71, copying charges are .10¢ per page. There is also an administrative charge for search, retrieval and other direct administrative cost. This fee is an hourly charge, which is imposed and shall not exceed the salary of the lowest paid employee who has the necessary skill and training to process the request. There is no cost for the first 15 minutes of research.*

** *Per O.C.G.A. § 50-18-77, the following Agencies can get records at no charge:*

- *A state or federal grand jury*
- *Taxing Authority*
- *Law Enforcement Agency*
- *Prosecuting Attorney*
- *Neighborhood Association President (crime stats only)*

The city of EAST POINT Georgia

Department of Public Works

Transportation Division

Rights-of-Way and Excavation Permit Fees

Item Description	Permit Fee Amount
Application Fee	$100.00
Longitudinal and Transverse Excavation – Paved Areas	$0.50 per LF ($100 minimum)
Longitudinal and Transverse Excavation – Unpaved Areas	$0.10 per LF ($25 minimum)
Longitudinal and Transverse Excavation for Point Repairs, Service Lines, etc. – Paved Areas	$15.00 per SY
Excavation for Utility Construction for Point Repairs - Unpaved Areas	$6.00 per SY
Boring and Jacking Operations, Tunneling, Retrofitting of Existing Utility Lines	$0.10 per LF ($50 minimum per block)
Utility Poles – New Installations to include Guy & Anchor *(No fee/permit will be required for replacing existing poles of similar size or routine inspections)*	$5.00 per pole
Terminal Boxes, Junction Boxes, Equipment Cabinets, Splice Boxes, Regulator Stations, Meters and Valves and Vaults	$25.00 each
Sidewalk, Driveway Aprons, Curb and Gutter (new construction, replacement and repair) 0 – 2 SY 2 – 25 SY 25 – 100 SY 100 – 500 SY 500 +	*Application fee waived for driveway apron replacement and repair* $10.00 $30.00 $40.00 $50.00 $60.00
Steps	$50.00 per location
Monitoring Wells	$100.00 per location
Temporary Pedestrian Walkways	$50.00 per location

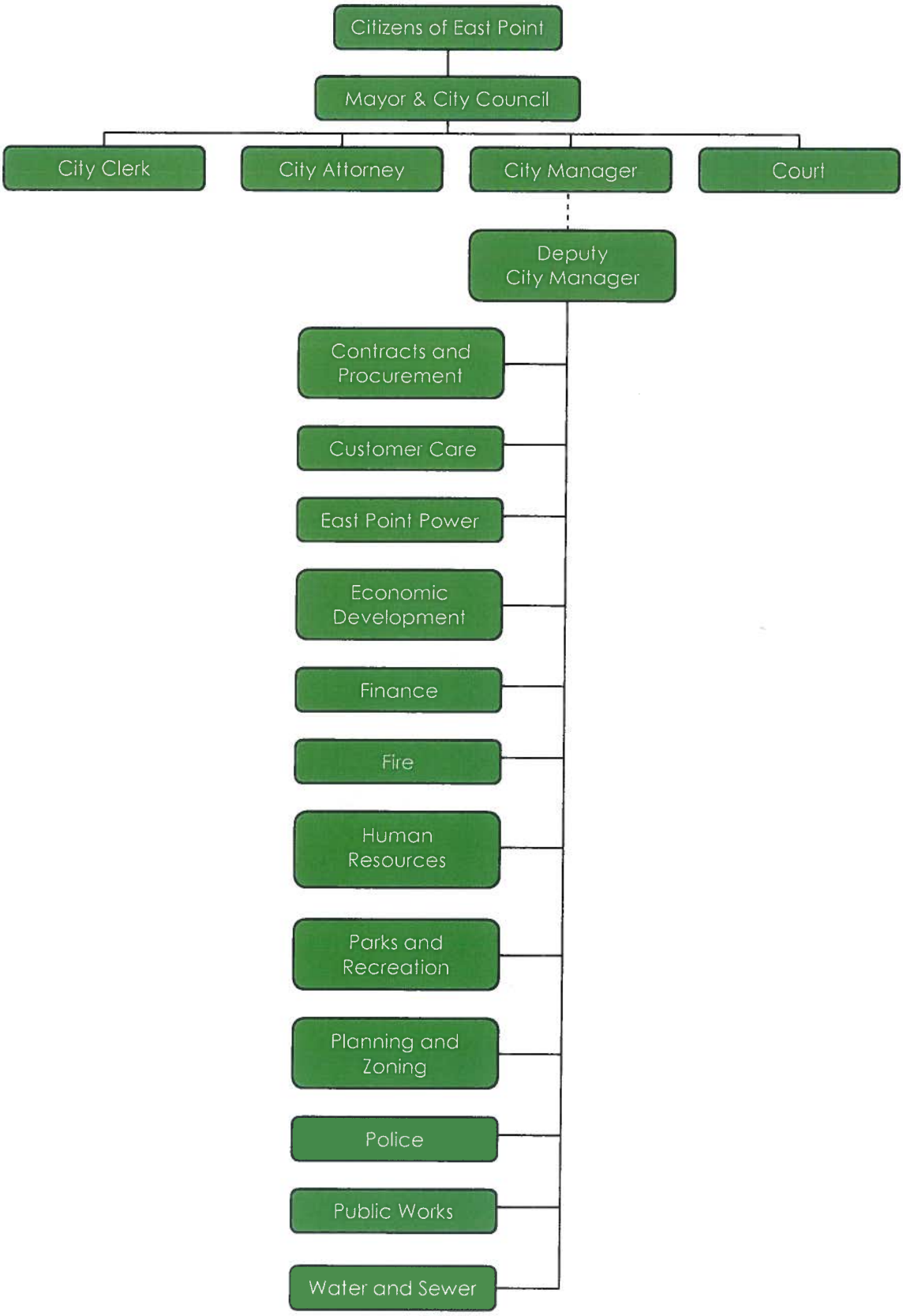
*Please note – **All fees are Non-Refundable**

Updated: 10.4.13

The city of
EAST POINT
Georgia

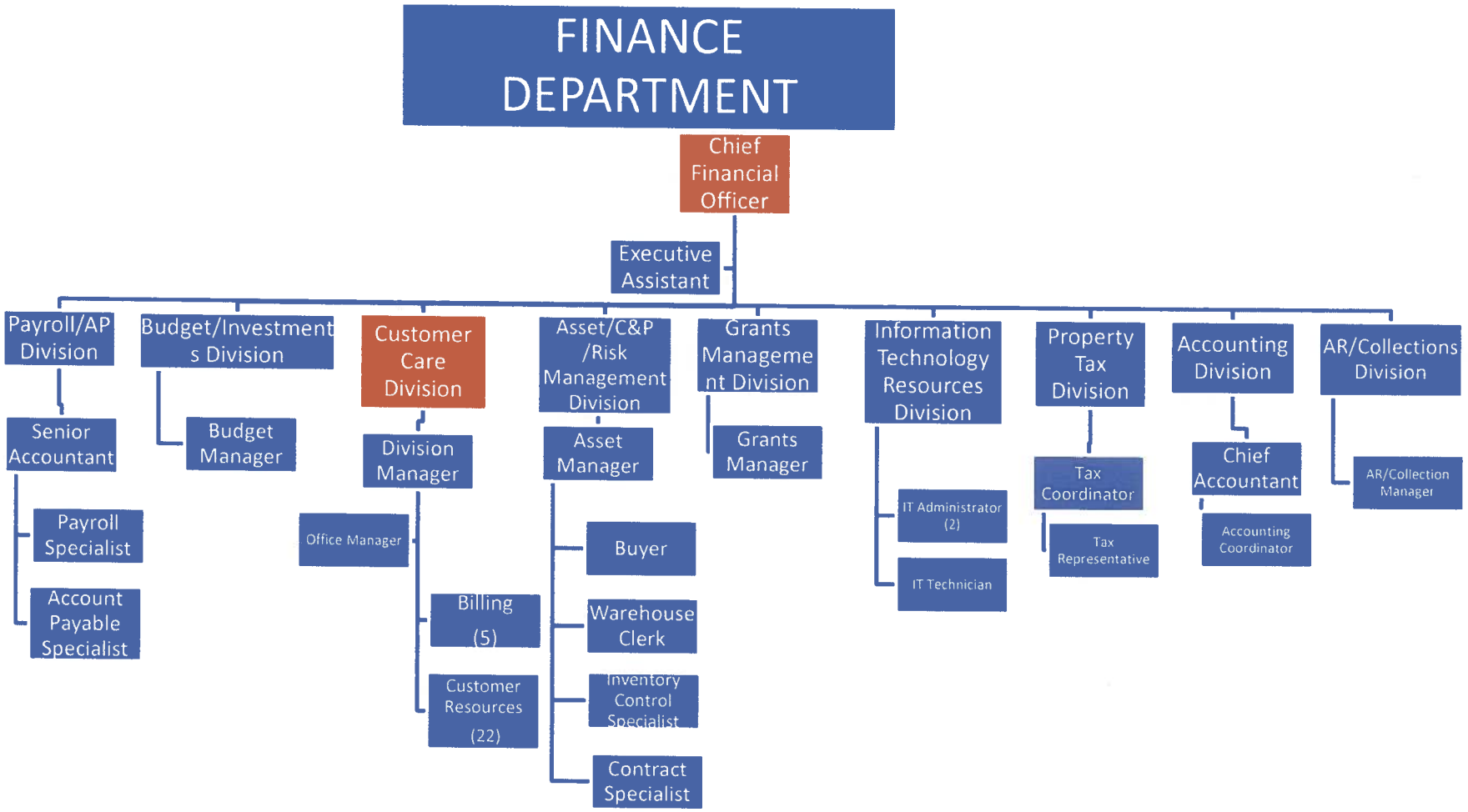
FY 2015
Personnel

City of East Point Organization Chart

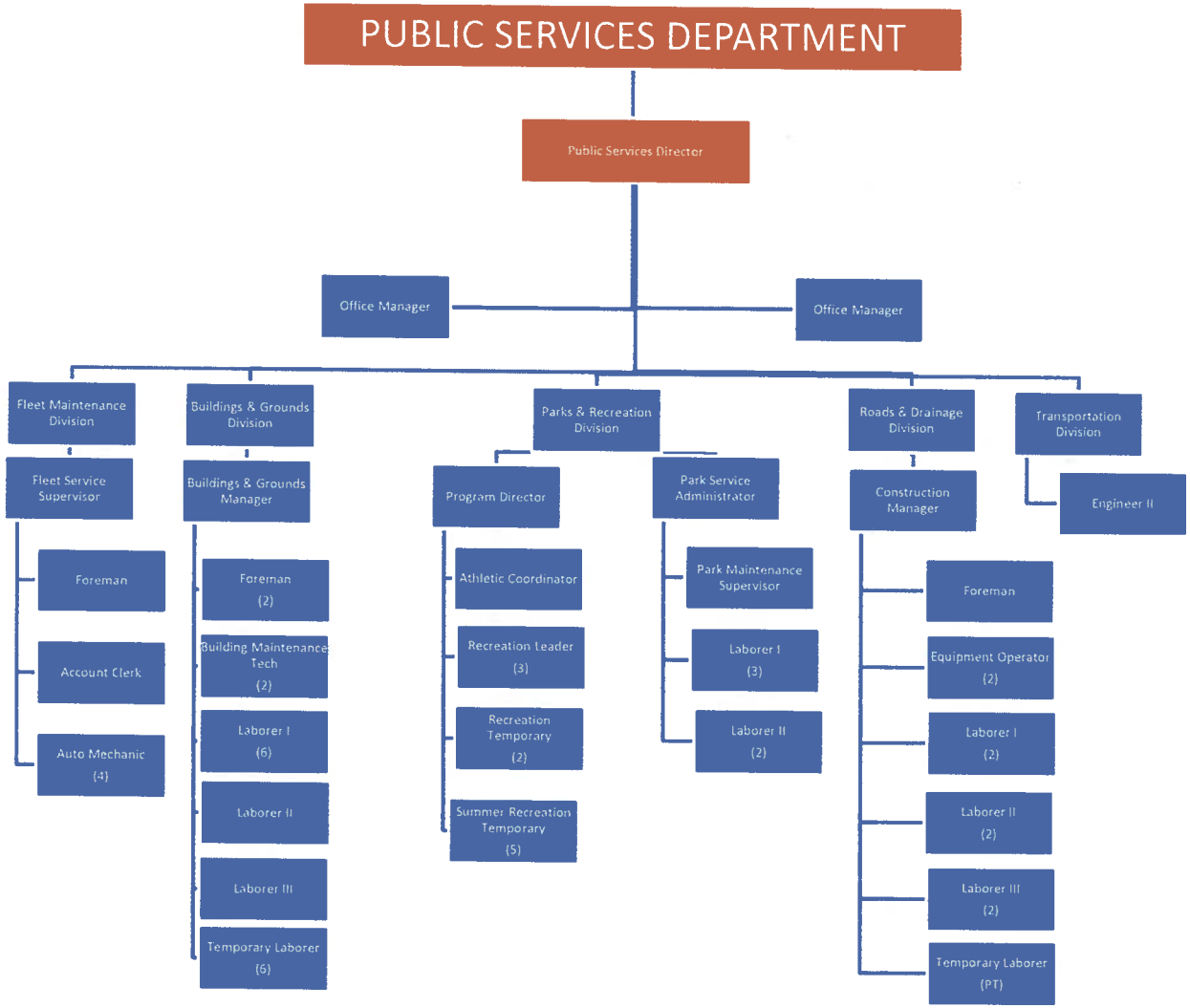


City of East Point Proposed FY15 Organization Chart

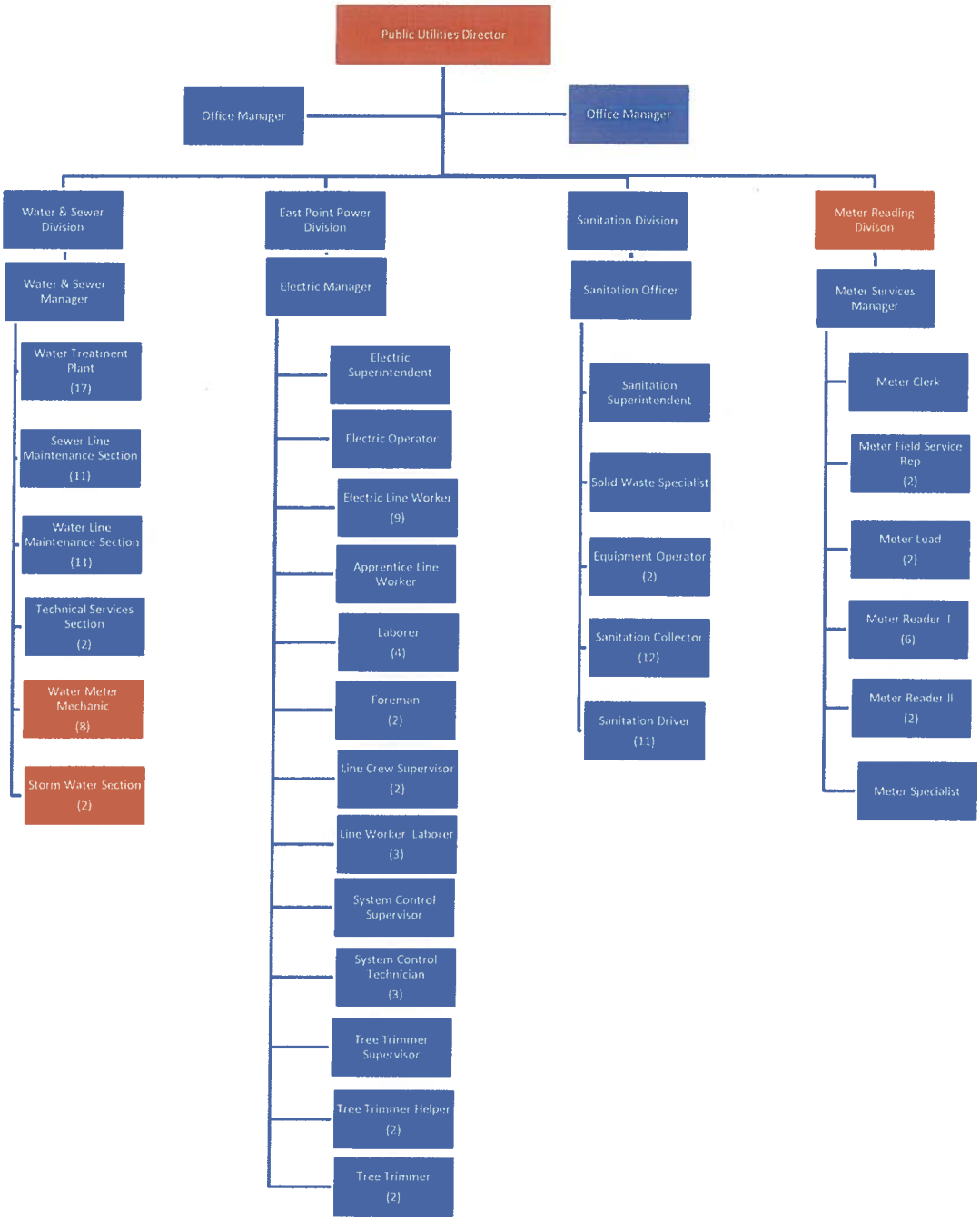
REVISED
6/19/2014

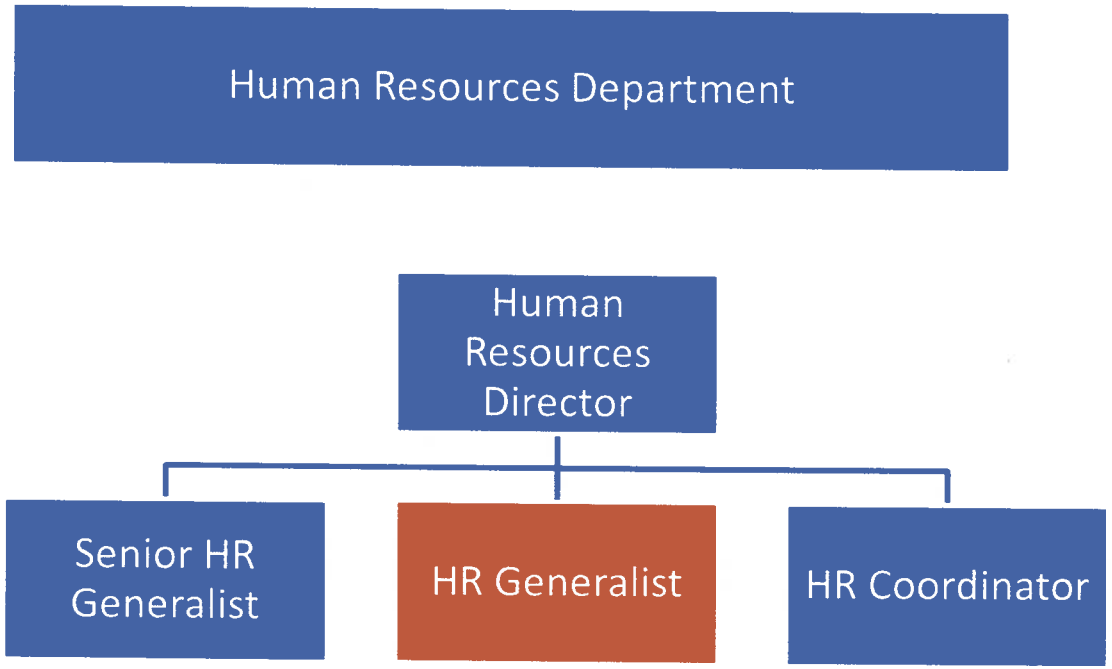


Number of Employees


PUBLIC SERVICES DEPARTMENT
Public Services Director
Office Manager
Office Manager
Fleet Maintenance Division
Buildings & Grounds Division
Parks & Recreation Division
Roads & Drainage Division
Transportation Division
Fleet Service Supervisor
Buildings & Grounds Manager
Program Director
Park Service Administrator
Construction Manager
Engineer II
Foreman
Account Clerk
Auto Mechanic (4)
Foreman (2)
Building Maintenance Tech (2)
Laborer I (6)
Laborer II
Laborer III
Temporary Laborer (6)
Athletic Coordinator
Recreation Leader (3)
Recreation Temporary (2)
Summer Recreation Temporary (5)
Park Maintenance Supervisor
Laborer I (3)
Laborer II (2)
Foreman
Equipment Operator (2)
Laborer I (2)
Laborer II (2)
Laborer III (2)
Temporary Laborer (PT)

PUBLIC UTILITIES DEPARTMENT



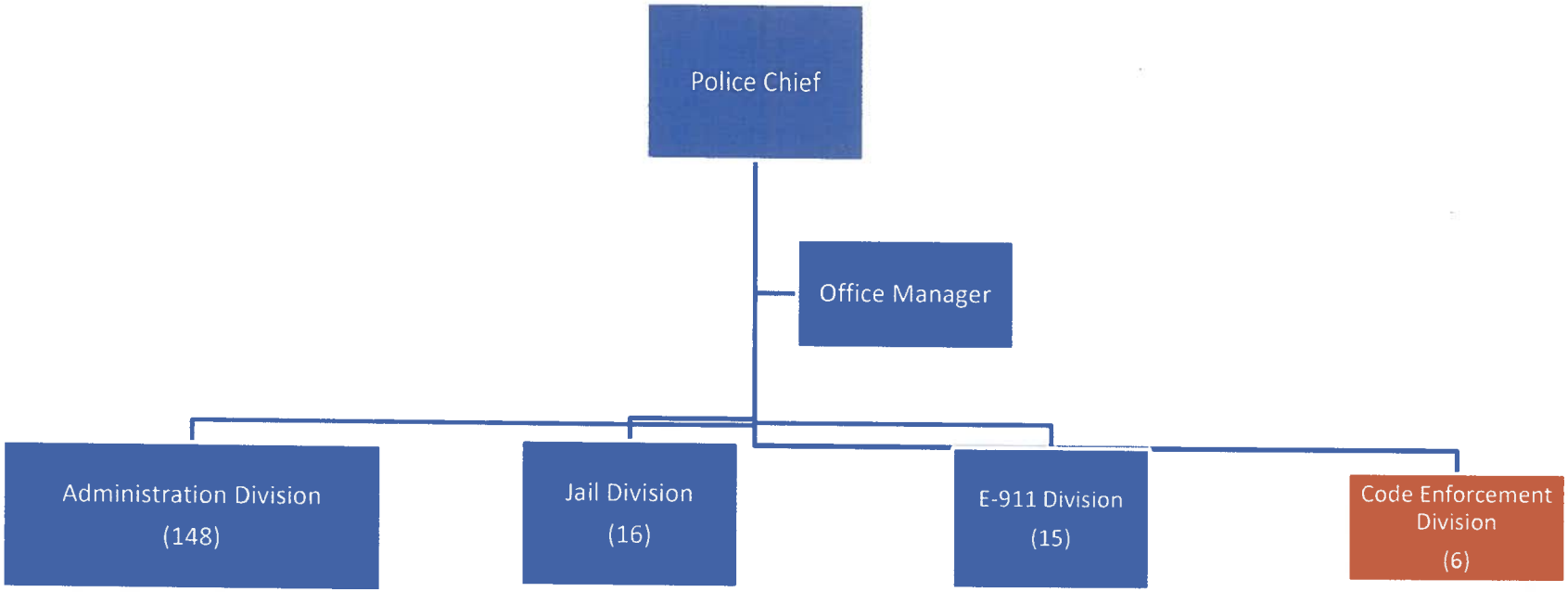


Number of Employees

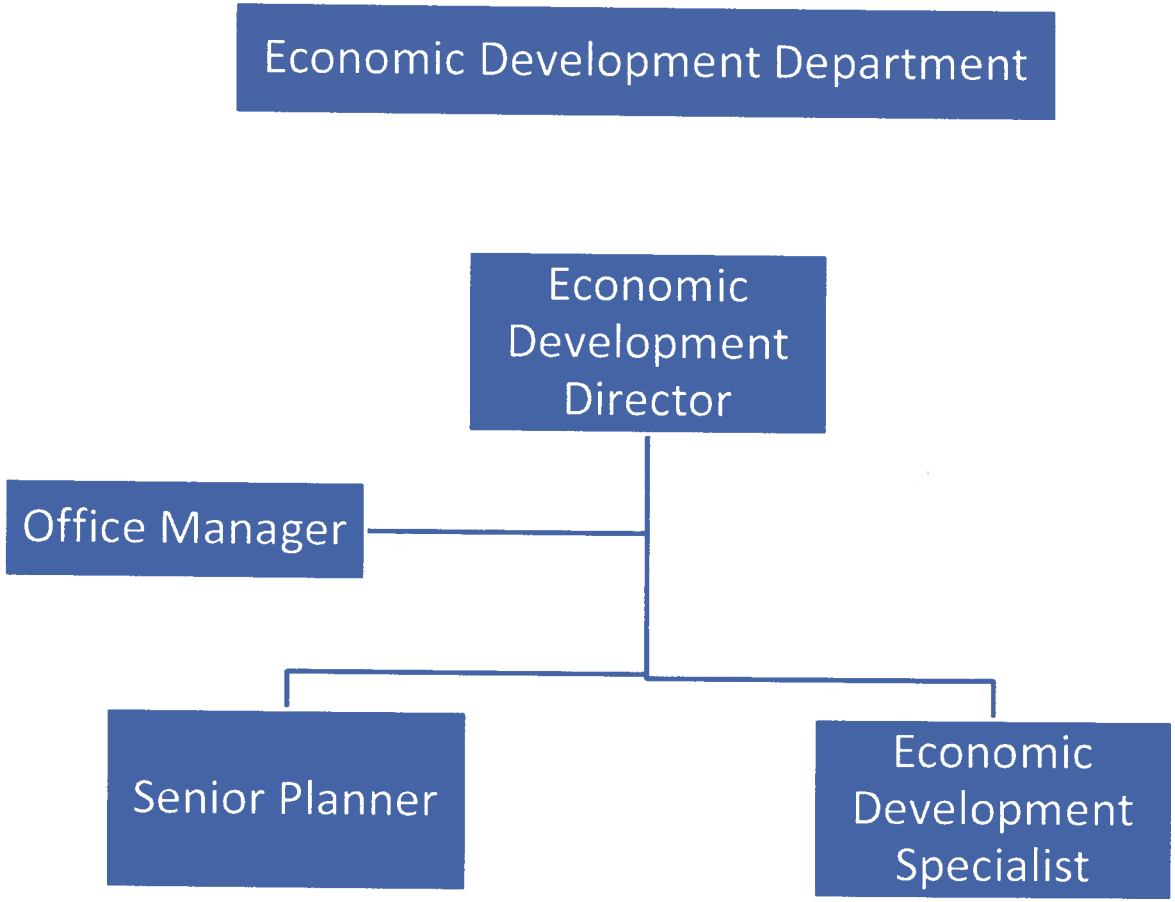
Number of Employees

POLICE DEPARTMENT

REVISED
6/19/2014



Number of Employees



Number of Employees

REVISED
6/19/2014

Number of Employees

The city of
EAST POINT
Georgia

FY 2015
Fund
Summaries

CITY OF EAST POINT
FY15 Adopted Budget
Budget Summary - All Funds

G/L Description	FY 12 Actuals	FY 13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted
General Fund					
Revenues	31,702,943	30,702,183	33,975,566	34,428,068	32,446,619
Expenditures	34,133,270	29,406,968	33,975,566	34,428,068	32,446,619
Variance	(2,430,328)	1,295,215	0	0	0
Confiscated Assets					
Revenues	250,700	279,117	195,000	195,000	195,000
Expenditures	541,133	61,827	195,000	195,000	195,000
Variance	(290,433)	217,290	0	0	0
E911					
Revenues	858,022	923,153	1,186,519	1,499,519	1,180,528
Expenditures	858,022	922,457	1,186,519	1,499,519	1,180,528
Variance	0	696	0	0	0
Restricted Grant Funds					
Revenues	606,231	385,739	5,514,008	5,514,008	8,847,564
Expenditures	606,232	385,739	5,514,008	5,514,008	8,847,564
Variance	(1)	-	0	0	0
General Grant Funds					
Revenues	370,823	211,707	227,801	227,801	61,158
Expenditures	370,823	211,707	227,801	227,801	61,158
Variance	(0)	-	0	0	0
Camp Creek TAD B District					
Revenues	3,466,062	3,316,218	2,368,800	2,368,800	3,316,218
Expenditures	2,365,800	2,362,000	2,368,800	2,368,800	3,316,218
Variance	1,100,262	954,218	0	0	0
Hotel/Motel Tax					
Revenues	-	2,792,022	2,800,000	2,800,000	2,800,000
Expenditures	2,640,364	2,792,022	2,800,000	2,800,000	2,800,000
Variance	(2,640,364)	-	0	0	0
TAD Corridors					
Revenues	498,917	151,082	0	0	150,000
Expenditures	-	-	0	0	150,000
Variance	498,917	151,082	0	0	0
Bond Construction					
Revenues	-	-	0	0	0
Expenditures	154,556	-	0	0	0
Variance	(154,556)	-	0	0	0

CITY OF EAST POINT
FY15 Adopted Budget
Budget Summary - All Funds

G/L Description	FY 12 Actuals	FY 13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted
Capital Improvements					
Revenues	1,223,550	1,212,075	2,682,721	2,993,588	2,578,449
Expenditures	1,250,356	1,470,515	2,682,721	2,993,588	2,578,449
Variance	(26,806)	(258,440)	0	0	0
Water & Sewer Utility					
Revenues	19,717,143	21,125,722	24,464,207	24,464,207	24,264,207
Expenses	18,709,868	19,303,113	24,464,207	24,464,207	24,264,207
Variance	1,007,275	1,822,609	0	0	0
Electric					
Revenues	37,152,461	40,164,665	45,276,816	43,678,848	45,688,065
Expenses	39,678,600	38,919,373	45,276,816	43,678,848	45,688,065
Variance	(2,526,139)	1,245,292	0	0	0
Storm Water					
Revenues	-	3,208,954	2,276,312	1,903,312	2,276,312
Expenses	466,386	1,761,433	2,276,312	1,903,312	2,276,312
Variance	(466,386)	1,447,521	0	0	0
Solid Waste					
Revenues	3,937,834	3,972,515	4,185,500	4,185,500	4,185,500
Expenses	4,330,034	4,411,543	4,185,500	4,185,500	4,185,500
Variance	(392,200)	(439,028)	0	0	0
Customer Care					
Revenues	-	-	0	0	0
Expenditures	29,721	(1,322)	0	0	0
Variance	(29,721)	1,322	0	0	0
Internal Service					
Revenues	-	-	0	0	0
Expenditures	-	-	0	0	0
Variance	-	-	0	0	0
Revenues	**100,273,604**	**108,968,656**	**125,153,250**	**124,258,651**	**127,989,620**
Expenditures/Expense	**106,135,165**	**102,007,375**	**125,153,250**	**124,258,651**	**127,989,620**
Variance - ALL FUNDS	**(5,861,561)**	**6,961,281**	**0**	**0**	**0**
Restricted Funds					
Municipal Corporate Trust (MCT) Reserve					**13,770,677**

CITY OF EAST POINT
General Fund Budget Summary
FY 2015 Adopted Budget

	FY12 Actuals	FY 13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	% over FY 14 Amended
General Fund						
Revenues:						
Taxes	$ 23,519,064	$ 25,168,570	$ 23,927,505	$ 23,127,504	$ 22,934,570	-0.83%
Licenses and Permits	$ 1,792,303	$ 2,181,044	$ 2,206,300	$ 2,206,300	$ 2,211,500	0.24%
Intergovernmental Revenues	$ 7,205	$ 5,479	$ 5,040	$ 5,040	$ 5,040	0.00%
Charges for Services	$ 346,320	$ 305,658	$ 736,150	$ 736,150	$ 740,150	0.54%
Fines and Forfeitures	$ 1,735,706	$ 1,597,861	$ 1,577,200	$ 1,577,200	$ 1,577,200	0.00%
Investment Income	$ 4,139	$ 2,433	$ -	$ -	$ 2,500	0.00%
Miscellaneous Revenue	$ 1,992,205	$ 394,133	$ 697,446	$ 697,446	$ 787,446	12.90%
Other Financing Sources	$ 4,462,036	$ 4,173,500	$ 4,825,924	$ 6,078,426	$ 4,188,213	-31.10%
CAFR Adjustments	$ (2,156,032)	$ (3,126,496)	$ -	$ -	$ -	0.00%
Total General Fund	$ 31,702,943	$ 30,702,183	$ 33,975,562	$ 34,428,068	$ 32,446,619	-5.76%
Expenditures:						
Personnel Services	$ 24,452,168	$ 24,966,627	$ 24,775,626	$ 25,024,758	$ 24,058,688	-3.86%
Purchased/Contracted Services	$ 5,810,094	$ 4,988,047	$ 5,215,712	$ 5,215,712	$ 4,361,997	-16.37%
Supplies	$ 1,217,022	$ 1,034,819	$ 1,007,445	$ 1,045,815	$ 1,056,095	0.98%
Capital	$ 313,204	$ 127,669	$ 175,118	$ 340,118	$ 194,268	-42.88%
Indirect Cost from Internal Funds	$ 934,510	$ 214,259	$ 833,797	$ 833,797	$ 862,617	3.46%
Debt Service	$ 845,972	$ 272,231	$ 414,111	$ 414,111	$ 377,711	-8.79%
Other Costs	$ 2,707,217	$ 242,230	$ 847,838	$ 847,838	$ 680,715	-19.71%
CAFR Adjustments	$ (2,146,916)	$ (3,121,513)	$ -	$ -	$ -	0.00%
Transfers In/Out	$ -	$ 682,599	$ 705,919	$ 705,919	$ 854,528	21.05%
Total General Fund	$ 34,133,270	$ 29,406,968	$ 33,975,565	$ 34,428,067	$ 32,446,619	-5.76%

By Department	FY12 Actuals	FY 13 Actuals	FY14 Adopted	FY14 Amended	FY15 Proposed	% over FY 14 Amended
City Council/City Clerk	$ 551,725	$ 562,588	$ 581,941	$ 581,941	$ 576,322	-0.97%
Executive*	$ 2,316,746	$ 1,591,042	$ 2,208,928	$ 2,208,928	$ 1,722,472	-22.02%
Administration**	$ 4,794,121	$ 2,528,294	$ 6,310,674	$ 6,310,674	$ 10,459,617	65.74%
Judicial	$ 595,138	$ 580,907	$ 657,991	$ 657,991	$ 639,614	-2.79%
Police	$ 13,446,464	$ 13,849,193	$ 13,769,751	$ 13,911,697	$ 10,230,432	-26.46%
Fire	$ 7,176,328	$ 6,500,300	$ 6,760,163	$ 7,033,740	$ 5,353,331	-23.89%
Public Works	$ 2,612,501	$ 1,385,113	$ 1,376,810	$ 1,413,789	$ 1,369,099	-3.16%
Parks & Recreation	$ 1,183,222	$ 1,000,489	$ 1,024,957	$ 1,024,957	$ 946,590	-7.65%
Planning & Zoning	$ 1,031,813	$ 967,244	$ 986,578	$ 986,578	$ 780,601	-20.88%
Economic Development	$ 425,203	$ 441,798	$ 297,772	$ 297,772	$ 368,541	23.77%
Total	$ 34,133,270	$ 29,406,968	$ 33,975,565	$ 34,428,067	$ 32,446,619	-5.76%

Notes:

*Executive - includes Mayor, City Manager, Communications & Legal

**Administration - includes Finance, Accounting, Purchasing, Tax, HR, Facilities & Operations & Buildings & Grounds

Summary of Changes:

Revenues:

Taxes Category - Decrease in Real & Personal Property Taxes - $800K

Taxes Category - Decrease in Local of Option Sales Tax (LOST) - $700K

Taxes Category - Increase to Real Taxes - based on Fulton County Tax Assessor projections - $38K

Miscellaneous Revenue - increase due to Convenience Fees ($3.00 fee implemented) - $87K

Other Financing Sources - decrease to Indirect Cost Plan (ICP) - $637K

Expenditures:

Personnel - decrease in healthcare costs for active employees & retirees - $230K

Purchased/Contracted Services - decrease in settlement costs by $800K (Police Jail - pg.25)

Debt Service - decrease due to payoff of Police capital leases

Other Costs - decrease to Contingency and Merchant Fees; 2% Cost of Living Adjustment

Transfers - increase to E911 subsidy - $148K

Unfunded Pension costs were moved to Administration ($4.8M); last year costs were allocated to each department.

CITY OF EAST POINT
E911 Fund Budget Summary
FY 2015 Adopted Budget

	FY12 Actuals	FY 13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	% over FY 14 Amended
E911 Fund						
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%
Charges for Services	$ 374,693	$ 240,530	$ 480,600	$ 480,600	$ 326,000	-32.17%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%
Investment Income	$ 109	$ 24	$ -	$ -	$ -	0.00%
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	0.00%
Other Financing Sources	$ 483,221	$ 682,599	$ 705,919	$ 1,018,919	$ 854,528	-16.13%
Total Revenues	$ 858,022	$ 923,154	$ 1,186,519	$ 1,499,519	$ 1,180,528	-21.27%
Expenditures:						
Personnel Services	$ 689,236	$ 762,038	$ 853,122	$ 853,122	$ 801,733	-6.02%
Purchased/Contracted Services	$ 159,146	$ 154,179	$ 276,126	$ 276,126	$ 325,706	17.96%
Supplies	$ 5,701	$ 5,493	$ 5,600	$ 5,600	$ 5,600	0.00%
Capital	$ 3,525	$ -	$ -	$ 313,000	$ -	-100.00%
Indirect Cost from Internal Funds	$ -	$ -	$ 51,671	$ 51,671	$ 37,785	-26.87%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%
Other Costs	$ 414	$ 747	$ -	$ -	$ 9,704	0.00%
Transfers In/Out	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 858,022	$ 922,457	$ 1,186,519	$ 1,499,519	$ 1,180,528	-21.27%

Summary of Changes:

Revenues:
Charges for Services - reductions in revenues due to projections
Other Financing Source - increase received from General Fund

Expenditures:
Personnel Services - decrease due to change in healthcare plan
Purchased/Contracted Services - increase due to Motorola upgrade
Indirect Cost from Internal Funds - IT allocation (decrease in healthcare costs)
Other Cost - 2% Cost of Living Adjustment

CITY OF EAST POINT
Water & Sewer Fund Budget Summary
FY 2015 Adopted Budget

	FY12 Actuals	FY 13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	% over FY 14 Amended
Water & Sewer Fund						
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%
Charges for Services	$ 19,777,055	$ 21,000,551	$ 21,539,207	$ 21,539,207	$ 21,539,207	0.00%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%
Investment Income	$ 124,714	$ 646	$ -	$ -	$ -	0.00%
Miscellaneous Revenue	$ 2,928	$ 58,629	$ 25,000	$ 25,000	$ 25,000	0.00%
Other Financing Sources	$ -	$ 801,000	$ -	$ 2,900,000	$ 2,700,000	-6.90%
CAFR Adjustments	$ (187,555)	$ (735,104)	$ -	$ -	$ -	0.00%
Total Revenues	$ 19,717,142	$ 21,125,722	$ 21,564,207	$ 24,464,207	$ 24,264,207	-0.82%
Expenses:						
Personnel Services	$ 2,849,693	$ 3,198,565	$ 2,661,002	$ 2,816,661	$ 2,731,325	-3.03%
Purchased/Contracted Services	$ 4,167,358	$ 4,617,198	$ 6,395,794	$ 6,395,794	$ 6,466,514	1.11%
Supplies	$ 800,863	$ 739,804	$ 674,900	$ 701,656	$ 826,600	17.81%
Capital	$ 109,129	$ 70,560	$ 3,200,000	$ 3,200,000	$ 2,700,000	-15.63%
Direct Cost from Internal Funds	$ 1,738,895	$ 1,649,958	$ 2,160,497	$ 2,160,497	$ 2,832,142	31.09%
Indirect Cost from General Fund	$ 1,115,418	$ 830,464	$ 1,335,019	$ 1,335,019	$ 1,026,957	-23.08%
Debt Service	$ 7,095,246	$ 2,723,042	$ 6,294,546	$ 6,294,546	$ 6,296,146	0.03%
Depreciation	$ 3,294,880	$ 3,428,323	$ -	$ -	$ -	0.00%
Other Costs	$ 139,997	$ 110,661	$ 1,742,449	$ 1,560,034	$ 1,384,523	-11.25%
CAFR Adjustments	$ (2,601,611)	$ 1,934,538	$ -	$ -	$ -	0.00%
Transfers In/Out	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenses	$ 18,709,868	$ 19,303,113	$ 24,464,207	$ 24,464,207	$ 24,264,207	-0.82%

By Department	FY12 Actuals	FY 13 Actuals	FY14 Adopted	FY14 Amended	FY15 Proposed	% over FY 14 Amended
Administration	$ 665,461	$ 607,175	$ 618,785	$ 618,785	$ 558,375	-9.76%
Sewer Line Maintenance	$ 6,077,480	$ 6,253,610	$ 6,528,137	$ 6,630,200	$ 6,716,690	1.30%
Water Treatment Plant	$ 3,797,490	$ 4,247,134	$ 2,956,849	$ 2,956,849	$ 3,086,145	4.37%
Water Line Maintenance	$ 1,111,901	$ 1,225,211	$ 1,736,861	$ 1,761,984	$ 1,867,436	5.98%
Meter Repair	$ 1,348,058	$ 1,080,744	$ -	$ -	$ -	0.00%
Technical	$ 100,426	$ 401,195	$ 207,461	$ 262,690	$ 211,338	-19.55%
Debt Service	$ 7,095,246	$ 2,723,042	$ 6,294,546	$ 6,294,546	$ 6,297,346	0.04%
Allocations	$ (1,486,193)	$ 2,765,002	$ 4,535,019	$ 4,535,019	$ 4,298,254	-5.22%
Contingency	$ -	$ -	$ 1,586,549	$ 1,404,134	$ 1,228,623	-12.50%
Total	18,709,868	19,303,113	24,464,207	24,464,207	24,264,207	-0.82%

Summary of Changes:

Revenues:
Reduction in CIP Bond from $2.9M to $2.7M; no payment due to City of Atlanta this fiscal year per negoitations made with the City of Atlanta - Department of Watershed

Expenses:
Personnel - Sewer Line Maint (increase 3 FTE - were unfilled in FY14; Technical (increase 1 FTE moved from Storm water)
Capital - Reduction in due to no payment due to City of Atlanta this fiscal year. ($500K)
Supplies - increase in Operating Supplies (Water Treatment)
Direct Cost from Internal Funds -increased costs in Fleet, IT and Customer Care; Addition of new department - Public Utilities Administration
Indirect Cost from General Fund - decrease in allocation
Other Costs - decrease in Contingency; 2% Cost of Living Adjustment

CITY OF EAST POINT
Electric Fund Budget Summary
FY 2015 Adopted Budget

	FY12 Actuals	FY 13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	% over FY 14 Amended
Electric Fund						
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%
Charges for Services	$ 37,699,734	$ 40,598,348	$ 45,276,816	$ 43,678,848	$ 45,688,065	4.60%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%
Investment Income	$ -	$ -	$ -	$ -	$ -	0.00%
Miscellaneous Revenue	$ -	$ 4,278,365	$ -	$ -	$ -	0.00%
Other Financing Sources	$ 2,046	$ 10	$ -	$ -	$ -	0.00%
CAFR Adjustments	$ (549,320)	$ (4,712,058)	$ -	$ -	$ -	0.00%
Total Revenues	$ 37,152,461	$ 40,164,665	$ 45,276,817	$ 43,678,848	$ 45,688,066	4.60%
Expenses:						
Personnel Services	$ 2,141,062	$ 2,162,421	$ 2,071,105	$ 2,105,165	$ 2,210,469	5.00%
Purchased/Contracted Services	$ 1,330,058	$ 512,729	$ 1,038,977	$ 1,038,977	$ 1,217,585	17.19%
Supplies	$ 30,759,635	$ 30,089,457	$ 35,915,424	$ 34,344,222	$ 35,822,064	4.30%
Capital	$ 123,674	$ 11,610	$ 565,236	$ 565,236	$ 728,888	28.95%
Direct Cost from Internal Funds	$ 1,784,437	$ 1,716,929	$ 2,475,389	$ 2,475,389	$ 2,905,245	17.37%
Indirect Cost from General Fund	$ 1,321,584	$ 1,940,228	$ 2,152,396	$ 2,152,396	$ 1,757,444	-18.35%
Debt Service	$ 133,219	$ -	$ -	$ -	$ -	0.00%
Depreciation	$ 1,031,423	$ 1,121,629	$ -	$ -	$ -	0.00%
Other Costs	$ 1,928,307	$ 1,638,353	$ 1,058,289	$ 997,463	$ 1,046,369	4.90%
CAFR Adjustments	$ (2,098,349)	$ (3,691,542)	$ -	$ -	$ -	0.00%
Transfers In/Out	$ 1,223,550	$ 3,417,559	$ -	$ -	$ -	0.00%
Total Expenses	$ 39,678,600	$ 38,919,373	$ 45,276,816	$ 43,678,848	$ 45,688,065	4.60%

By Department	FY12 Actuals	FY 13 Actuals	FY14 Adopted	FY14 Amended	FY15 Proposed	% over FY 14 Amended
Administration	$ 279,414	$ 282,393	$ 189,885	$ 189,885	$ 226,894	19.49%
Distribution	$ 7,345,309	$ 7,126,416	$ 7,203,111	$ 7,203,111	$ 8,072,663	12.07%
Wholesale Power	$ 30,550,990	$ 29,844,319	$ 35,731,424	$ 34,133,456	$ 35,631,064	4.39%
Allocations	$ 181,303	$ (273,983)	$ -	$ -	$ -	0.00%
Contingency	$ 1,321,584	$ 1,940,228	$ 2,152,396	$ 2,152,396	$ 1,757,444	-18.35%
Total	39,678,600	38,919,373	45,276,816	43,678,848	45,688,065	4.60%

Summary of Changes:

Revenues:
Implementation of Construction Services Fees for upcoming projects coming to City: Construction of Wal-Mart, CVS, Homewood Suites, Redwine Apts., New Fed EX Building, Dicks Warehouse Expansion, New Warehouse - N. Commerce Dr.

Expenses:
Personnel - Distribution (Increase 2 FTE unfilled in FY14);
OPEB Liabilty moved from Medical captured in Purchased Svc to Personnel
Purchased/Contracted Services - Construction Services increase due to upcoming projects
Capital - items requested in FY15 Proposed Capital
Direct Cost from Internal Funds -increased costs in Fleet, IT and Customer Care; Addition of new department - Public Utilities Admin.
Indirect Cost from General Fund - decrease in allocation
Other Costs - 2% Cost of Living Adjustment

CITY OF EAST POINT
Storm Water Fund Budget Summary
FY 2015 Adopted Budget

	FY12 Actuals	FY 13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	% over FY 14 Amended
Storm Waste Fund						
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%
Charges for Services	$ -	$ 1,003,470	$ 2,276,312	$ 1,903,312	$ 2,276,312	19.60%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%
Investment Income	$ -	$ -	$ -	$ -	$ -	0.00%
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	0.00%
Other Financing Sources	$ -	$ 2,205,484	$ -	$ -	$ -	0.00%
Total Revenues	$ -	$ 3,208,954	$ 2,276,312	$ 1,903,312	$ 2,276,312	19.60%
Expenses:						
Personnel Services	$ 259,950	$ 310,679	$ 135,866	$ 135,866	$ 229,071	68.60%
Purchased/Contracted Services	$ 57,485	$ 247,097	$ 220,635	$ 220,635	$ 243,564	10.39%
Supplies	$ -	$ 137,745	$ 151,500	$ 151,500	$ 151,500	0.00%
Capital	$ -	$ -	$ 399,659	$ 26,659	$ 492,114	1745.96%
Direct Cost from Internal Funds	$ 107,935	$ 183,391	$ 273,978	$ 273,978	$ 89,086	-67.48%
Indirect Cost from General Fund	$ 6,018	$ 81,517	$ 112,538	$ 112,538	$ 88,840	-21.06%
Debt Service	$ -	$ -	$ 869,611	$ 869,611	$ 869,612	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%
Other Costs	$ 34,998	$ 4	$ 112,525	$ 112,525	$ 112,525	0.00%
Transfers In/Out	$ -	$ 801,000	$ -	$ -	$ -	0.00%
Total Expenses	$ 466,386	$ 1,761,433	$ 2,276,311	$ 1,903,311	$ 2,276,312	19.60%

By Department	FY12 Actuals	FY 13 Actuals	FY14 Adopted	FY14 Amended	FY15 Proposed	% over FY 14 Amended
Operations	$ 425,370	$ 878,912	$ 1,253,249	$ 880,249	$ 1,276,947	45.07%
Allocations	$ 41,016	$ 882,521	$ 112,538	$ 112,538	$ 88,840	-21.06%
Debt Service	$ -	$ -	$ 801,000	$ 801,000	$ 801,000	0.00%
Contingency	$ -	$ -	$ 109,525	$ 109,525	$ 109,525	0.00%
Total	466,386	1,761,433	2,276,312	1,903,312	2,276,312	19.60%

Summary of Changes:

Revenues:
Implementing $9.15 fee

Expenses:
Personnel - 2 FTE were budgeted as Part-Time in FY14.
Capital - upcoming projects
Direct Cost from Internal Funds - decrease in cost allocation
Indirect Cost from General Fund - decrease in allocation calculation

CITY OF EAST POINT
Solid Waste Fund Budget Summary
FY 2015 Adopted Budget

	FY12 Actuals	FY 13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	% over FY 14 Amended
Solid Waste Fund						
Revenues:						
Taxes	$ -	$ 43,711	$ 65,000	$ 65,000	$ 200,000	207.69%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%
Charges for Services	$ 3,977,528	$ 3,937,522	$ 3,965,500	$ 3,965,500	$ 3,940,500	-0.63%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%
Investment Income	$ -	$ -	$ -	$ -	$ -	0.00%
Miscellaneous Revenue	$ 53,935	$ 102,258	$ 105,000	$ 105,000	$ 45,000	-57.14%
Other Financing Sources	$ -	$ -	$ 50,000	$ 50,000	$ -	-100.00%
CAFR Adjustments	$ (93,629)	$ (110,976)	$ -	$ -	$ -	0.00%
Total Revenues	$ 3,937,834	$ 3,972,515	$ 4,185,500	$ 4,185,500	$ 4,185,500	0.00%
Expenses:						
Personnel Services	$ 1,620,132	$ 1,678,288	$ 1,676,734	$ 1,676,734	$ 1,610,953	-3.92%
Purchased/Contracted Services	$ 1,503,242	$ 1,845,897	$ 1,175,643	$ 1,175,643	$ 1,503,136	27.86%
Supplies	$ 18,704	$ 27,035	$ 22,300	$ 22,300	$ 25,600	14.80%
Capital	$ -	$ -	$ 446,300	$ 446,300	$ 156,267	-64.99%
Direct Cost from Internal Funds	$ 207,124	$ 199,451	$ 273,708	$ 273,708	$ 294,291	7.52%
Indirect Cost from General Fund	$ 195,880	$ 274,283	$ 275,171	$ 275,171	$ 264,972	-3.71%
Debt Service	$ -	$ -	$ 310,644	$ 310,644	$ 310,644	0.00%
Depreciation	$ 558,963	$ 39,155	$ -	$ -	$ -	0.00%
Other Costs	$ 250,866	$ 178,696	$ 5,000	$ 5,000	$ 19,638	292.75%
CAFR Adjustments	$ (24,877)	$ 168,738	$ -	$ -	$ -	0.00%
Transfers In/Out	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenses	$ 4,330,034	$ 4,411,543	$ 4,185,500	$ 4,185,500	$ 4,185,500	0.00%

By Department	FY12 Actuals	FY 13 Actuals	FY14 Adopted	FY14 Amended	FY15 Proposed	% over FY 14 Amended
Operations	$ 4,072,319	$ 3,968,522	$ 3,599,685	$ 3,599,685	$ 3,609,884	0.28%
Allocations	$ 257,715	$ 443,021	$ 275,171	$ 275,171	$ 264,972	-3.71%
Debt Service	$ -	$ -	$ 310,644	$ 310,644	$ 310,644	0.00%
Total	4,330,034	4,411,543	4,185,500	4,185,500	4,185,500	0.00%

Summary of Changes:

Revenues:

Note:

Taxes - Since Franchise Fees is coded in the Taxes section that is why the Franchise Haulers Fee is captured here.

Expenses:

Purchased/Contracted Services - increase the Landfill Disposal cost

Capital - decrease due to increasing Landfill Disposal expense line

Direct Cost from Internal Funds -increased costs in Fleet, IT and Customer Care; Addition of new department - Public Utilities Admin.

Indirect Cost from General Fund - decrease in allocation

Other Costs - 2% Cost of Living Adjustment

The city of
EAST POINT
Georgia

FY 2015
Revenues

FY15 Adopted Revenues

Fund-Dept-Div-Obj	State Classification Desc	Revenue Description	FY12 Actuals	FY13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	Comments
100-1599-311.11-00	Taxes	Real Property Tax	$ 6,360,424	$ 6,242,216	$ 6,570,333	$ 5,786,332	$ 6,023,127	4, 18
100-1599-311.11-05	Taxes	Personal Property Tax	$ 1,600,954	$ 1,454,922	$ 1,647,797	$ 1,631,797	$ 1,631,785	4
100-1599-311.11-10	Taxes	Public Utility Taxes	$ 542,244	$ 542,490	$ 550,000	$ 550,000	$ 550,000	
100-1599-311.11-20	Taxes	Real property - prior year	$ 368,374	$ 982,283	$ 350,000	$ 350,000	$ 350,000	
100-1599-311.12-00	Taxes	Personal property - prior year	$ 363,596	$ 357,825	$ 410,000	$ 410,000	$ 410,000	
100-1599-311.12-01	Taxes	Refunds	$ (300,976)	$ -	$ (300,500)	$ (300,500)	$ (250,000)	
100-1599-311.15-00	Taxes	PP Tax	$ -	$ 125	$ -	$ -	$ -	
100-1599-311.15-01	Taxes	Motor Vehicles	$ 544,448	$ 876,551	$ 710,217	$ 710,217	$ 885,000	7
100-1599-311.15-02	Taxes	Intangibles	$ 95,688	$ 147,985	$ 150,000	$ 150,000	$ 150,000	
100-1599-311.15-03	Taxes	Mobile Homes	$ 141,995	$ 75,098	$ 1,159	$ 1,159	$ 1,159	
100-1599-311.17-10	Taxes	Electric - Georgia Power (Feb)	$ 327,405	$ 317,008	$ 320,000	$ 320,000	$ 320,000	
100-1599-311.17-30	Taxes	Gas - Atlanta Gas Light (Quarterly)	$ 194,270	$ 190,858	$ 190,500	$ 190,500	$ 190,500	
100-1599-311.17-50	Taxes	Cable Television - Comcast (Quarterly)	$ 339,700	$ 337,277	$ 344,000	$ 344,000	$ 344,000	
100-1599-311.17-60	Taxes	Telephone - AT&T, Verizon, BellSouth, MCI (Quarterly)	$ 165,037	$ 272,099	$ 225,000	$ 225,000	$ 270,000	
100-1599-311.17-90	Taxes	Commerical Hauling Permit Fee	$ -	$ -	$ -	$ -	$ -	
100-1599-313.31-00	Taxes	Local Option SalesTax	$ 10,290,612	$ 10,234,898	$ 10,000,000	$ 10,000,000	$ 9,300,000	6
100-1599-314.41-00	Taxes	Hotel/Motel	$ (6,968)	$ -	$ -	$ -	$ -	
100-1599-314.42-00	Taxes	Beverage Excise	$ 480,778	$ 460,267	$ 463,000	$ 463,000	$ 463,000	
100-1599-314.43-00	Taxes	Local Option Mixed Drink	$ 174,689	$ 174,113	$ 175,000	$ 175,000	$ 175,000	
100-1599-316.62-00	Taxes	Insurance Premium Tax	$ 1,581,234	$ 1,679,535	$ 1,738,999	$ 1,738,999	$ 1,738,999	
100-1599-318.80-00	Taxes	Property Tax Transfer	$ 9,131	$ 48,453	$ 50,000	$ 50,000	$ 50,000	
100-1599-319.90-00	Taxes	Delinquent Current Year (Real)	$ 98,140	$ 82,145	$ 82,000	$ 82,000	$ 82,000	
100-1599-319.91-10	Taxes	Delinquent Prior Year (Personal)	$ 104,738	$ 626,724	$ 220,000	$ 220,000	$ 220,000	
100-1599-319.95-00	Taxes	Fi Fa Collections	$ 43,548	$ 65,698	$ 30,000	$ 30,000	$ 30,000	
100-3210-321.11-00	Licenses and Permits	Business Licences (Alcohol)	$ 188,350	$ 194,400	$ 195,500	$ 195,500	$ 224,000	
100-3210-321.12-00	Licenses and Permits	Additional Fees from the new proposed fees (Alcohol)	$ -	$ -	$ 28,500	$ 28,500	$ -	
100-3510-321.20-01	Licenses and Permits	Code Violations/False Alarms	$ -	$ -	$ 2,150	$ 2,150	$ 2,150	
100-7210-321.11-00	Licenses and Permits	Business Licences	$ -	$ -	$ -	$ -	$ -	
100-7210-321.14-00	Licenses and Permits	Occupational Licenses	$ 490,717	$ 735,178	$ 735,000	$ 735,000	$ 735,000	
100-7210-321.16-00	Licenses and Permits	Licenses & Fees	$ 600	$ 600	$ 600	$ 600	$ 600	
100-7210-321.16-03	Licenses and Permits	Flea Market	$ -	$ -	$ -	$ -	$ -	
100-7210-321.17-10	Licenses and Permits	Admin. Fee	$ 240,308	$ 253,687	$ 255,000	$ 255,000	$ 255,000	
100-7210-321.17-20	Licenses and Permits	Regulatory Fees	$ 20,500	$ 19,600	$ 20,000	$ 20,000	$ 20,000	
100-7210-321.18-00	Licenses and Permits	Transfers	$ -	$ -	$ -	$ -	$ -	
100-7210-321.31-00	Licenses and Permits	Penalty	$ 15,022	$ 10,445	$ 10,000	$ 10,000	$ 10,200	
100-7210-321.34-00	Licenses and Permits	Interest	$ 3,343	$ 9,695	$ 10,000	$ 10,000	$ 10,000	
100-7210-322.21-00	Licenses and Permits	Building Permits	$ 435,435	$ 596,659	$ 595,000	$ 595,000	$ 596,000	
100-7210-322.21-01	Licenses and Permits	Plan Submittal Fee	$ -	$ -	$ -	$ -	$ -	
100-7210-322.21-02	Licenses and Permits	Electrical Permits	$ 73,426	$ 94,782	$ 93,000	$ 93,000	$ 94,000	
100-7210-322.21-04	Licenses and Permits	Heating Permits	$ 42,270	$ 55,051	$ 53,000	$ 53,000	$ 55,000	
100-7210-322.21-06	Licenses and Permits	Plumbing Permits	$ 53,832	$ 84,463	$ 83,500	$ 83,500	$ 84,500	
100-7210-322.21-07	Licenses and Permits	Yard Sales	$ 1,210	$ 1,070	$ 1,050	$ 1,050	$ 1,050	
100-7210-322.21-08	Licenses and Permits	Rental Inspections	$ -	$ -	$ -	$ -	$ -	
100-7210-322.21-09	Licenses and Permits	Soil & Erosion Permits	$ -	$ -	$ -	$ -	$ -	
100-7210-322.21-10	Licenses and Permits	Final Plat Recording Fee	$ -	$ -	$ -	$ -	$ -	
100-7210-322.21-20	Licenses and Permits	Zoning Permits	$ 23,660	$ 24,119	$ 24,000	$ 24,000	$ 24,000	
100-1599-322.22-10	Licenses and Permits	Land Disburbance	$ 203,630	$ 101,295	$ 100,000	$ 100,000	$ 100,000	
100-1599-331.10-00	Intergovernmental Revenues	Federal	$ -	$ -	$ -	$ -	$ -	
100-1599-334.40-01	Intergovernmental Revenues	State Larp: Local Reserve	$ -	$ 439	$ -	$ -	$ -	
100-1599-334.40-03	Intergovernmental Revenues	State: GEMA Grant Reimb	$ -	$ -	$ -	$ -	$ -	
100-1599-334.40-04	Intergovernmental Revenues	State Rent S/W Creek Park	$ 5,040	$ 5,040	$ 5,040	$ 5,040	$ 5,040	

FY15 Adopted Revenues

Fund-Dept-Div-Obj	State Classification Desc	Revenue Description	FY12 Actuals	FY13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	Comments
100-1599-334.42-04	Intergovernmental Revenues	Sweet Water Creek Park	$ -	$ -	$ -	$ -	$ -	
100-1599-337.70-00	Intergovernmental Revenues	Payment in Lieu of Tax	$ 2,165	$ -	$ -	$ -	$ -	
100-3510-341.10-20	Charges for Services	Fire Recovery	$ 15,764	$ 2,234	$ 5,000	$ 5,000	$ 5,000	
100-1599-341.13-20	Charges for Services	Impact Fees/ Reclass to sale of asset	$ -		$ -	$ -	$ -	
100-3510-341.19-00	Charges for Services	Vacant Properties Fee	$ -	$ -	$ -	$ -		
100-1599-341.19-01	Charges for Services	50 Worst Properties	$ -	$ -	$ -	$ -	$ -	
100-1310-341.19-02	Charges for Services	Proclamation Fees	$ -	$ -	$ -	$ -	$ 2,500	13
100-4210-341.13-35	Charges for Services	Grease Mgmt. Fees	$ 41,413	$ 28,069	$ 27,000	$ 27,000	$ 28,000	
100-1130-341.19-10	Charges for Services	Election Qualifiying Fees	$ 3,960	$ -	$ -	$ -	$ -	
100-1130-349.38-99	Charges for Services	Other - Open Records	$ 7,546	$ 8,814	$ 8,000	$ 8,000	$ 8,500	
100-7520-341.19-50	Charges for Services	Filming Fees	$ -	$ 300	$ -	$ -	$ -	
100-3210-342.21-00	Charges for Services	Police Services	$ 143,323	$ 136,244	$ 135,000	$ 135,000	$ 135,000	
100-3210-342.21-30	Charges for Services	Other Agency Reimbursements	$ 53,279	$ 52,721	$ 40,000	$ 40,000	$ 40,000	
100-3210-342.21-50	Charges for Services	Pistol Range Fees	$ -	$ 47	$ -	$ -	$ -	
100-3510-342.24-00	Charges for Services	Fire Marshall Fees	$ 128	$ 1,255	$ 1,500	$ 1,500	$ 1,500	
100-1599-344.41-30	Charges for Services	Recycling Revenue	$ -	$ -	$ 4,500	$ 4,500	$ 4,500	
100-3210-342.33-00	Charges for Services	Prisoner Housing Fee	$ -	$ -	$ 465,000	$ 465,000	$ 465,000	
100-4570-344.41-50	Charges for Services	Stormwater/Erosion Inspection - move to Storm water	$ 5,603	$ 1,337	$ -	$ -	$ -	
100-1599-346.93-00	Charges for Services	Bad Check Fees	$ 175	$ 175	$ 150	$ 150	$ 150	
100-6120-347.34-80	Charges for Services	Parks & Rec Program Fees	$ 75,129	$ 74,462	$ 50,000	$ 50,000	$ 50,000	
100-1599-351.30-10	Fines and Forfeitures	Forfeitures	$ -	$ -	$ -	$ -	$ -	
100-2650-351.11-60	Fines and Forfeitures	Municipal Court	$ 1,734,756	$ 1,595,035	$ 1,575,000	$ 1,575,000	$ 1,575,000	
100-2650-351.19-60	Fines and Forfeitures	Indigent Defense Fees	$ 950	$ 2,826	$ 2,200	$ 2,200	$ 2,200	
100-1599-361.10-00	Investment Income	Interest Earnings	$ 4,139	$ 2,433	$ -	$ -	$ 2,500	12
100-6110-382.20-10	Miscellaneous Revenue	Building Rentals /Jefferson Recreation Center	$ 2,555	$ 4,313	$ 15,000	$ 15,000	$ 15,000	
100-6120-382.20-10	Miscellaneous Revenue	Building Rentals	$ -	$ -	$ -	$ -	$ -	
100-7520-382.20-10	Miscellaneous Revenue	Rents	$ 1,288	$ -	$ -	$ -	$ -	
100-1599-382.20-11	Miscellaneous Revenue	Probation Office	$ 8,501	$ 8,400	$ 8,500	$ 8,500	$ 8,500	
100-1599-382.20-12	Miscellaneous Revenue	Land Rentals - **AT&T (Yearly fee)**	$ -	$ 52,646	$ 17,117	$ 17,117	$ 17,117	
100-1599-382.20-40	Miscellaneous Revenue	Sign Advertising	$ 900	$ 2,848	$ -	$ -	$ 3,000	
100-1599-382.20-60	Miscellaneous Revenue	Cell Tower Rental	$ 21,780	$ 19,998	$ 22,800	$ 22,800	$ 22,800	
100-1599-389.90-00	Miscellaneous Revenue	Other Misc. Revenue	$ 1,439,992	$ 104,282	$ 95,000	$ 95,000	$ 95,000	
100-7210-389.90-00	Miscellaneous Revenue	Other Misc. Revenue	$ 752	$ 411	$ 400	$ 400	$ 400	
100-1599-389.90-02	Miscellaneous Revenue	Bus Shelter Revenues	$ 44,735	$ 11,751	$ 12,000	$ 12,000	$ 12,000	
100-1599-389.90-04	Miscellaneous Revenue	Court Ordered Restitution	$ 1,737	$ 53,522	$ -	$ -	$ -	
100-3210-389.90-06	Miscellaneous Revenue	Prob Damage Reimbursement	$ -	$ 13,044	$ -	$ -	$ -	
100-1599-389.90-10	Miscellaneous Revenue	Recycling - move to Water & Sewer	$ 33,295	$ 28,076	$ -	$ -	$ -	
100-1599-389.90-12	Miscellaneous Revenue	Convenience Fees (IVR)	$ 71,488	$ 92,270	$ 93,000	$ 93,000	$ 180,000	11
100-1599-389.90-13	Miscellaneous Revenue	Employee Recognition - Ribbon Reward Program	$ 2,184	$ 2,272	$ 2,300	$ 2,300	$ 2,300	
100-1327-389.90-31	Miscellaneous Revenue	Stormwater Restricted Legal	$ -	$ -	$ 430,829	$ 430,829	$ 430,829	
100-1599-389.90-89	Miscellaneous Revenue	Misc. Research Items	$ 682	$ 300	$ 500	$ 500	$ 500	
100-1599-389.92-01	Other Financing Sources	Capital Leases	$ 362,316	$ -	$ -	$ -	$ -	
100-1585-391.10-02	Other Financing Sources	Water & Sewer Fund - **Franchise Fee**	$ -	$ -	$ -	$ -	$ -	
100-1585-391.10-01	Other Financing Sources	Electric Fund - **Franchise Fee**	$ 1,056,102	$ -	$ -	$ -	$ -	
100-1585-391.10-03	Other Financing Sources	Solid Waste Fund - **Franchise Fee**	$ 86,712	$ -	$ -	$ -	$ -	
100-1585-391.10-04	Other Financing Sources	Storm Water Fund - **Franchise Fee**	$ 34,998	$ -	$ -	$ -	$ -	
100-1585-391.11-51	Other Financing Sources	Fr Water & Sewer Fund - **Indirect Cost Allocation**	$ 1,115,418	$ 830,464	$ 1,235,819	$ 1,235,819	$ 1,026,957	5
100-1585-391.11-52	Other Financing Sources	Fr Electric Fund - **Indirect Cost Allocation**	$ 1,321,584	$ 1,940,228	$ 2,152,396	$ 2,152,396	$ 1,757,444	5
100-1585-391.11-53	Other Financing Sources	Fr Solid Waste Fund - **Indirect Cost Allocation**	$ 195,876	$ 274,283	$ 275,171	$ 275,171	$ 264,972	5

FY15 Adopted Revenues

Fund-Dept-Div-Obj	State Classification Desc	Revenue Description	FY12 Actuals	FY13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	Comments
100-1585-391.11-56	Other Financing Sources	Fr Stromwater Fund - Indirect Cost Allocation	$ 6,018	$ 81,517	$ 112,538	$ 112,538	$ 88,840	5
100-1585-391.11-70	Other Financing Sources	Fr Exp. Trust Fund	$ -	$ -	$ -	$ -	$ -	
100-1585-391.11-79	Other Financing Sources	Transfer from Hotel/Motel	$ 990,137	$ 1,047,008	$ 1,050,000	$ 1,050,000	$ 1,050,000	
100-1585-391.11-75	Other Financing Sources	Fr EPBIDA	$ -	$ -	$ -	$ -	$ -	
100-1585-391.11-90	Other Financing Sources	Fr Fund Balance	$ -	$ -	$ -	$ 1,252,502	$ -	
100-1599-391.10-50	Other Financing Sources	Tfr From Enterprise Funds	$ -	$ -	$ -	$ -	$ -	
100-1599-391.10-50	Other Financing Sources	Sale of Assets/Easments	$ -	$ -	$ -	$ -	$ -	
100-1599-392.21-00	Other Financing Sources	Auction Proceeds	$ 138,412	$ -	$ -	$ -	$ -	
100-1585-391.12-22	Other Financing Uses	E-911	$ (483,221)	$ -	$ -	$ -	$ -	
100-1585-391.12-23	Other Financing Uses	CAFR Adjustments	$ (2,156,032)	$ (3,126,496)				
		Total General Fund	**$ 31,702,943**	**$ 30,702,182**	**$ 33,975,565**	**$ 34,428,066**	**$ 32,446,619**	
210-3222-352.23-01	Fines and Forfeitures	Federal	$ 183,984	$ 265,634	$ 165,000	$ 165,000	$ 165,000	
210-3222-352.23-02	Fines and Forfeitures	State	$ 64,894	$ 13,266	$ 30,000	$ 30,000	$ 30,000	
210-3222-352.23-05	Fines and Forfeitures	U.S. Customs	$ 1,467	$ -	$ -	$ -	$ -	
210-3222-361.10-00	Investment Income	Interest Earnings	$ 355	$ 217	$ -	$ -	$ -	
		Total Confiscated Fund	**$ 250,700**	**$ 279,117**	**$ 195,000**	**$ 195,000**	**$ 195,000**	
215-3800-342.25-00	Charges for Services	E-911 Charges	$ 374,693	$ 240,530	$ 480,600	$ 480,600	$ 326,000	14
215-1599-391.11-91	Other Financing Sources	Cap Renew & Replace Fund	$ -	$ -	$ -	$ 313,000	$ -	18
215-0000-361.10-00	Charges for Services	Interest Earnings	$ 109	$ 24	$ -	$ -	$ -	
215-0000-391.11-01	Other Financing Sources	From General Fund	$ 483,221	$ 682,599	$ 705,919	$ 705,919	$ 854,528	
		Total E911 Fund	**$ 858,023**	**$ 923,153**	**$ 1,186,519**	**$ 1,499,519**	**$ 1,180,528**	
225-1320-331.10-00	Intergovernmental Revenues	Federal	$ -	$ -	$ -	$ -	$ -	
225-4210-331.40-34	Intergovernmental Revenues	Streetscape	$ 188,081	$ -	$ -	$ -	$ -	
225-4230-335.51-00	Intergovernmental Revenues	Local Grant Proceeds	$ 14,200	$ 183,500	$ 2,053,881	$ 2,053,881	$ 2,435,556	
225-7210-331.40-34	Intergovernmental Revenues	Streetscape	$ -	$ 7,778	$ 1,870,000	$ 1,870,000	$ -	
225-7210-331.50-01	Intergovernmental Revenues	Federal : EECBG	$ 173,201	$ -	$ -	$ -	$ -	
225-6110-335.50-00	Intergovernmental Revenues	CDBG	$ 48,897	$ 120,517	$ 60,656	$ 60,656	$ -	
225-4570-331.51-00	Intergovernmental Revenues	Local Grant Proceeds	$ -	$ -	$ 266,750	$ 266,750	$ -	
225-0000-391.10-50	Other Financing Sources	Tfr From Enterprise Funds	$ -	$ -	$ 1,182,721	$ 1,182,721	$ 898,000	
225-1599-391.14-00	Other Financing Sources	Revenue from prior year	$ -	$ -	$ -	$ -	$ 5,514,008	
225-6110-335.51-00	Intergovernmental Revenues	Local Grant Proceeds	$ 35,475	$ 12,350	$ 80,000	$ 80,000	$ -	
225-7210-335.51-00	Intergovernmental Revenues	Local Grant Proceeds	$ 114,341	$ 53,594	$ -	$ -	$ -	
225-7520-335.51-00	Intergovernmental Revenues	Local Grant Proceeds	$ 32,000	$ 8,000	$ -	$ -	$ -	
225-1599-361.10-00	Investment Income	Interest Earnings	$ 37	$ -	$ -	$ -	$ -	
225-1599-389.90-00	Miscellaneous Revenue	Other Misc. Revenue	$ -	$ -	$ -	$ -	$ -	
		Total Restricted Grants Fund	**$ 606,232**	**$ 385,739**	**$ 5,514,008**	**$ 5,514,008**	**$ 8,847,564**	8

FY15 Adopted Revenues

Fund-Dept-Div-Obj	State Classification Desc	Revenue Description	FY12 Actuals	FY13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	Comments
250-3210-331.10-15	Intergovernmental Revenues	DOJ Grant	$ 362,723	$ 187,356	$ -	$ -	$ -	
250-3210-331.10-20	Intergovernmental Revenues	BJA Byrne	$ -	$ -	$ -	$ -	$ -	
250-3210-331.11-02	Intergovernmental Revenues	COPS	$ -	$ -	$ 52,000	$ 52,000	$ -	
250-3210-331.11-04	Intergovernmental Revenues	LLEBG	$ -	$ -	$ 126,066	$ 126,066	$ 58,158	
250-3210-334.40-03	Intergovernmental Revenues	State: GEMA Grant Reimb	$ -	$ 21,351	$ -	$ -	$ -	
250-3210-391.50-01	Other Financing Sources	Matching Grant Funds	$ -	$ -	$ 25,579	$ 25,579	$ -	
250-3210-334.40-05	Intergovernmental Revenues	State Grant: Other	$ -	$ -	$ -	$ -	$ -	
250-3210-334.40-27	Intergovernmental Revenues	Bullet Proof Vest	$ -	$ -	$ 21,156	$ 21,156	$ -	
250-3210-334.40-31	Intergovernmental Revenues	Target Corporation	$ 8,100	$ 3,000	$ 3,000	$ 3,000	$ 3,000	
		Total Police Grants Fund	**$ 370,823**	**$ 211,707**	**$ 227,801**	**$ 227,801**	**$ 61,158**	9
260-8002-311.11-00	Property Tax	Real Property Tax	$ -	$ -	$ -	$ -	$ -	
		Total Camp Creek TAD 2002A	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
270-8002-311.11-00	Property Tax	Real Property Tax	$ 3,465,625	$ 3,315,755	$ 2,368,800	$ 2,368,800	$ 2,370,000	
270-8002-311.79-01	Property Tax	TAD - Tax revenue increment	$ -	$ -	$ -	$ -	$ 946,218	15
270-1599-389.90-00	Miscellaneous Revenue	Other Misc. Revenue	$ -	$ -	$ -	$ -	$ -	
270-0000-361.10-00	Investment Income	Interest Earnings	$ -	$ 447	$ -	$ -	$ -	
270-8002-361.10-00	Investment Income	Interest Earnings	$ 437	$ 16	$ -	$ -	$ -	
		Total Camp Creek TAD 2002B	**$ 3,466,062**	**$ 3,316,218**	**$ 2,368,800**	**$ 2,368,800**	**$ 3,316,218**	
275-1599-314.41-00	Occupancy Tax	Hotel/Motel	$ -	$ 2,792,022	$ 2,800,000	$ 2,800,000	$ 2,800,000	
		Total Hotel /Motel Fund	**$ -**	**$ 2,792,022**	**$ 2,800,000**	**$ 2,800,000**	**$ 2,800,000**	
280-8002-311.11-00	Property Tax	Real Property Tax	$ 498,917	$ 151,082	$ -	$ -	$ 150,000	3
		Total TAD Corridors Fund	**$ 498,917**	**$ 151,082**	**$ -**	**$ -**	**$ 150,000**	
330-1585-391.11-79	Other Financing Sources	Transfer from Hotel/Motel	$ 488,918	$ 523,504	$ -	$ -	$ -	
		Total Government Center	**$ 488,918**	**$ 523,504**	**$ -**	**$ -**	**$ -**	
350-1599-389.70-00	Miscellaneous Revenue	Cap Renew & Replace Fund	$ 1,223,550	$ 1,212,075	$ 2,682,721	$ 2,993,589	$ 898,000	
350-1599-391.14-00	Other Financing Sources	Revenue from prior year	$ -	$ -	$ -	$ -	1,680,449	
		Total Capital Projects	**$ 1,223,550**	**$ 1,212,075**	**$ 2,682,721**	**$ 2,993,589**	**$ 2,578,449**	1
505-4430-344.42-10	Charges for Services	Water and Sewer Charges	$ -	$ -	$ 21,539,207	$ 21,539,207	$ 21,539,207	
505-1585-391.11-80	Transfer from CIP Bond Funds	2006A CIP Bond	$ -	$ -	$ 2,900,000	$ 2,900,000	$ 2,700,000	2
505-4430-389.90-00	Miscellaneous Revenue	Other Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	
505-4430-391.11-52	Other Financing Sources	From Electric Fund	$ -	$ -	$ -	$ -	$ -	
505-1599-389.90-10	Miscellaneous Revenue	Recycling - moving from GF	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	
505-4440-344.42-10	Charges for Services	Water Charges	$ (55,784)	$ -	$ -	$ -	$ -	
505-4400-344.42-11	Charges for Services	Water Meters & Taps	$ 95,770	$ 163,313	$ -	$ -	$ -	

FY15 Adopted Revenues

Fund-Dept-Div-Obj	State Classification Desc	Revenue Description	FY12 Actuals	FY13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	Comments
505-4440-344.42-11	Charges for Services	Water Meters & Taps	$ 87	$ -	$ -	$ -	$ -	
505-4300-344.42-20	Charges for Services	Sewer Charges	$ -	$ -	$ -	$ -	$ -	
505-4400-344.42-24	Charges for Services	Miscellaneous Fees	$ -	$ -	$ -	$ -	$ -	
505-4330-344.42-20	Charges for Services	Sewer Charges	$ -	$ -	$ -	$ -	$ -	
505-4331-344.42-20	Charges for Services	Sewer Charges	$ (172,565)	$ (93,175)	$ -	$ -	$ -	
505-4300-344.42-21	Charges for Services	Sewer Stubs	$ 235,884	$ 573,429	$ -	$ -	$ -	
505-4300-344.42-24	Charges for Services	Miscellaneous Fees	$ -	$ 2,149	$ -	$ -	$ -	
505-4430-344.42-24	Charges for Services	Miscellaneous Fees	$ -	$ -	$ -	$ -	$ -	
505-4440-344.42-24	Charges for Services	Miscellaneous Fees	$ -	$ -	$ -	$ -	$ -	
505-4440-344.42-61	Charges for Services	Storm Water Misc.	$ -	$ -	$ -	$ -	$ -	
505-4440-344.49-99	Charges for Services	Utility Penalties	$ 386,850	$ 427,735	$ -	$ -	$ -	
505-1599-361.10-00	Investment Income	Interest Earnings	$ 124,714	$ 646	$ -	$ -	$ -	
505-8000-361-10-00	Investment Income	Interest Earnings	$ -	$ -	$ -	$ -	$ -	
505-8090-361.10-00	Investment Income	Interest Earnings	$ -	$ -	$ -	$ -	$ -	
505-1599-389.90-30	Miscellaneous Revenue	Realized Gain/Loss	$ 2,928	$ 58,629	$ -	$ -	$ -	
505-1599-391.11-54	Other Financing Sources	From Enterprise Alloc. Fd	$ -	$ -	$ -	$ -	$ -	
505-1559-391.11-56	Other Financing Sources	From Storm water		$ 801,000	$ -	$ -	$ -	
505-4330-344.42-20	Charges for Services	Sewer Charges	$ -	$ -	$ -	$ -	$ -	
505-4331-341.60-00	Charges for Services	Seniors Discount (S)	$ -	$ -	$ -	$ -	$ -	
505-4440-344.49-99	Charges for Services	Utility Penalties	$ -	$ -	$ -	$ -	$ -	
505-0000-421.10-00	Charges for Services	Commerical M1	$ 210,313	$ 223,358	$ -	$ -	$ -	
505-0000-421.20-00	Charges for Services	Commerical M2	$ 125,535	$ 118,950	$ -	$ -	$ -	
505-0000-421.30-00	Charges for Services	Commerical M3	$ 266,370	$ 276,940	$ -	$ -	$ -	
505-0000-421.40-00	Charges for Services	Commerical M4	$ 496,676	$ 490,306	$ -	$ -	$ -	
505-0000-421.50-00	Charges for Services	Commerical M5	$ 617,685	$ 513,932	$ -	$ -	$ -	
505-0000-421.60-00	Charges for Services	Commerical M6	$ 493,211	$ 734,776	$ -	$ -	$ -	
505-0000-421.70-00	Charges for Services	Commerical M7	$ 276,258	$ 289,941	$ -	$ -	$ -	
505-0000-421.80-00	Charges for Services	Commerical M9	$ 30	$ -	$ -	$ -	$ -	
505-0000-421.90-00	Charges for Services	Commerical M10	$ 3,181,087	$ 3,273,697	$ -	$ -	$ -	
505-0000-422.10-00	Charges for Services	Residential (S) M1	$ 3,331,815	$ 3,392,221	$ -	$ -	$ -	
505-0000-422.20-00	Charges for Services	Residential (S) M2	$ 23,503	$ 32,739	$ -	$ -	$ -	
505-0000-422.30-00	Charges for Services	Residential (S) M3	$ 20,575	$ 14,586	$ -	$ -	$ -	
505-0000-422.40-00	Charges for Services	Residential (S) M4	$ 11,331	$ 9,866	$ -	$ -	$ -	
505-0000-422.60-00	Charges for Services	Seniors Discounts	$ -	$ -	$ -	$ -	$ -	
505-0000-423.10-00	Charges for Services	Residential (M) M1	$ 1,996,701	$ 1,908,929	$ -	$ -	$ -	
505-0000-423.20-00	Charges for Services	Residential (M) M2	$ 887	$ 7,812	$ -	$ -	$ -	
505-0000-423.30-00	Charges for Services	Residential (M) M3	$ (8,029)	$ (68)	$ -	$ -	$ -	
505-0000-423.40-00	Charges for Services	Residential (M) M4	$ -	$ -	$ -	$ -	$ -	
505-0000-424.10-00	Charges for Services	Irrigation (CM) M1	$ 2,400	$ 2,152	$ -	$ -	$ -	
505-0000-424.20-00	Charges for Services	Irrigation (CM) M2	$ 56,051	$ 55,680	$ -	$ -	$ -	
505-0000-424.30-00	Charges for Services	Irrigation (CM) M3	$ 107,277	$ 185,315	$ -	$ -	$ -	
505-0000-424.40-00	Charges for Services	Irrigation (CM) M4	$ 81,644	$ 110,908	$ -	$ -	$ -	
505-0000-425.10-00	Charges for Services	Irrigation (RE) M1	$ 12,726	$ (1,853)	$ -	$ -	$ -	
505-0000-426.30-00	Charges for Services	Irrigation (RM) M3	$ 811	$ 892	$ -	$ -	$ -	
505-0000-428.05-00	Charges for Services	Fireline Residential (S)	$ 107	$ 3,010	$ -	$ -	$ -	
505-0000-428.06-00	Charges for Services	Fireline Residential (M)	$ 1,226	$ 1,343	$ -	$ -	$ -	
505-0000-428.10-00	Charges for Services	Fireline Commerical M1	$ 1,755	$ 2,626	$ -	$ -	$ -	
505-0000-428.30-00	Charges for Services	Fireline Commerical M3	$ 10,887	$ 1,784	$ -	$ -	$ -	
505-0000-428.40-00	Charges for Services	Fireline Commerical M4	$ 9,395	$ 14,745	$ -	$ -	$ -	
505-0000-428.60-00	Charges for Services	Fireline Commerical M6	$ 35,879	$ 36,698	$ -	$ -	$ -	
505-0000-428.70-00	Charges for Services	Fireline Commerical M7	$ 297,174	$ 353,812	$ -	$ -	$ -	
505-0000-428.90-00	Charges for Services	Fireline Commerical M10	$ 32,904	$ 41,577	$ -	$ -	$ -	

FY15 Adopted Revenues

Fund-Dept-Div-Obj	State Classification Desc	Revenue Description	FY12 Actuals	FY13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	Comments
505-0000-431.00-00	Charges for Services	Commerical	$ 6,938,874	$ 7,788,856	$ -	$ -	$ -	
505-0000-432.00-00	Charges for Services	Commercial	$ 27,924	$ 8,951	$ -	$ -	$ -	
505-0000-433.00-00	Charges for Services	Residential	$ 616,218	$ 29,345	$ -	$ -	$ -	
505-0000-434.00-00	Charges for Services	Residential	$ 175	$ -	$ -	$ -	$ -	
505-0000-435.00-00	Charges for Services	Residential Septic Tank	$ 9,438	$ 3,274	$ -	$ -	$ -	
505-1585-391.12-23	Other Financing Uses	CAFR Adjustments	$ (187,555)	$ (735,104)	$ -	$ -	$ -	
507-8090-361.10-00	Investment Income	Interest Earnings	$ -	$ -	$ -	$ -	$ -	
		Total Water and Sewer	**$ 19,717,142**	**$ 21,125,722**	**$ 24,464,207**	**$ 24,464,207**	**$ 24,264,207**	
510-4720-344.43-18	Charges for Services	Charge Off	$ -	$ (1,530)	$ -	$ -	$ -	
510-4740-344.43-10	Charges for Services	Electric Charges	$ 423,260	$ 2,470,150	$ 45,146,816	$ 43,548,848	$ 44,808,065	
510-4740-344.43-12	Charges for Services	Reconnect Fees	$ 186,223	$ 268,291	$ -	$ -	$ -	
510-4740-344.43-13	Charges for Services	Miscellaneous	$ 21	$ 26,614	$ -	$ -	$ -	
510-4740-344.43-14	Charges for Services	Transfer Fees	$ -	$ -	$ -	$ -	$ -	
510-4740-344.43-17	Charges for Services	Vendor Compensation	$ -	$ 15,079	$ -	$ -	$ -	
510-4740-344.43-18	Charges for Services	Charge Off	$ 1,514	$ (129,460)	$ -	$ -	$ -	
510-4740-344.43-19	Charges for Services	Pole Rental Fee	$ 28,063	$ 130,281	$ 130,000	$ 130,000	$ 130,000	
510-4740-344.43-21	Charges for Services	Green Power Charge	$ -	$ (3)	$ -	$ -	$ -	
510-4740-344.43-22	Charges for Services	Construction Services	$ -	$ -	$ -	$ -	$ 750,000	10
510-4740-344.43-23	Charges for Services	Connection Fees	$ 357,329	$ 409,621	$ -	$ -	$ -	
510-4740-344.43-33	Charges for Services	GA Senate Bill 379	$ -	$ -	$ -	$ -	$ -	
510-4710-344.43-33	Charges for Services	Meter Re-reads	$ 140	$ 350	$ -	$ -	$ -	
510-4740-344.44-10	Charges for Services	Electric Lines	$ 26,850	$ 33,790	$ -	$ -	$ -	
510-4740-344.49-98	Charges for Services	Budget Billing Penalties	$ 13,808	$ 8,967	$ -	$ -	$ -	
510-4740-344.49-99	Charges for Services	Utility Penalities	$ 855,247	$ 958,341	$ -	$ -	$ -	
510-4740-344.64-10	Charges for Services	Background Check Fees	$ 11,940	$ 10,585	$ -	$ -	$ -	
510-4740-344.93-00	Charges for Services	Bad Check Fees	$ 20,631	$ 14,205	$ -	$ -	$ -	
510-0000-361.10-00	Investment Income	Interest Earnings	$ -	$ -	$ -	$ -	$ -	
510-4740-389.90-00	Miscellaneous Revenue	Other Miscellaneous Revenue	$ -	$ 24,000	$ -	$ -	$ -	
510-4740-389.90-05	Return of Investment	MEAG PROCEEDS	$ -	$ 4,253,435	$ -	$ -	$ -	
510-4740-389.90-06	Miscellaneous Revenue	Prop Damage Reimb	$ -	$ 930	$ -	$ -	$ -	
510-1585-391.11-01	Other Financing Sources	From General Fund	$ -	$ -	$ -	$ -	$ -	
510-1599-391.11-54	Other Financing Sources	From Enterprise Alloc. Fd	$ -	$ -	$ -	$ -	$ -	
510-1585-391.12-23	Other Financing Uses	CAFR Adjustments	$ (549,320)	$ (4,712,058)	$ -	$ -	$ -	
510-4740-391.31-10	Other Financing Sources	Lease Purchase Proceeds	$ -	$ -	$ -	$ -	$ -	
510-4740-391.21-01	Other Financing Sources	Gain Disposal of Asset	$ -	$ -	$ -	$ -	$ -	
510-4740-392.21-00	Other Financing Sources	Auction Proceeds	$ 2,046	$ 10	$ -	$ -	$ -	
510-0000-411.00-00	Charges for Services	Commercial Large Demand	$ 6,374,420	$ 6,109,228	$ -	$ -	$ -	
510-0000-412.00-00	Charges for Services	Commercial Medium Demand	$ 9,401,524	$ 9,471,294	$ -	$ -	$ -	
510-0000-413.00-00	Charges for Services	Commercial Small Demand	$ 1,690,291	$ 1,720,196	$ -	$ -	$ -	
510-0000-414.00-00	Charges for Services	Non-Demand	$ 1,824,050	$ 2,035,412	$ -	$ -	$ -	
510-0000-415.10-00	Charges for Services	Publix	$ 63,449	$ -	$ -	$ -	$ -	
510-0000-415.20-00	Charges for Services	Dick's Sporting Goods	$ 27,268	$ -	$ -	$ -	$ -	
510-0000-415.30-00	Charges for Services	Williams Printing	$ 262,412	$ 62,588	$ -	$ -	$ -	
510-0000-416.00-00	Charges for Services	Church	$ 330,715	$ 392,861	$ -	$ -	$ -	
510-0000-417.00-00	Charges for Services	Residential-Single family	$ 15,065,229	$ 15,883,366	$ -	$ -	$ -	
510-0000-417.60-00	Charges for Services	Seniors Discounts	$ (5,229)	$ (7,077)	$ -	$ -	$ -	
510-0000-418.00-00	Charges for Services	Residential Multi Family	$ 155,786	$ 173,530	$ -	$ -	$ -	
510-0000-419.10-00	Charges for Services	Commercial	$ 370,531	$ 425,432	$ -	$ -	$ -	
510-0000-419.20-00	Charges for Services	Residential	$ 107,131	$ 116,237	$ -	$ -	$ -	
510-0000-419.20-00	Charges for Services	Residential	$ 107,131	$ -	$ -	$ -	$ -	

FY15 Adopted Revenues

Fund-Dept-Div-Obj	State Classification Desc	Revenue Description	FY12 Actuals	FY13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	Comments
520-4570-344.49-99	Charges for Services	Utility Penalties	$ -	$ -	$ -	$ -	$ -	
		Total Electric Fund	**$ 37,152,460**	**$ 40,164,665**	**$ 45,276,816**	**$ 43,678,848**	**$ 45,688,065**	
520-4570-344.42-60	Charges for Services	Storm Water Utility Charges	$ -	$ 1,003,470	$ 2,275,000	$ 1,902,000	$ 2,275,000	
520-4570-344.41-50	Charges for Services	Stormwater/Erosion Inspection	$ -	$ -	$ 1,312	$ 1,312	$ 1,312	
520-4570-391.11-51	Other Financing Sources	Fr Water & Sewer Fund	$ -	$ 2,205,484	$ -	$ -	$ -	
		Total Storm Water Fund	**$ -**	**$ 3,208,954**	**$ 2,276,312**	**$ 1,903,312**	**$ 2,276,312**	
540-4520-344.41-10	Charges for Services	Trash Collection Fees	$ 138,471	$ 47,912	$ 55,000	$ 55,000	$ 31,200	
540-4520-344.41-12	Charges for Services	Trash Container Sales	$ 7,260	$ 8,040	$ 8,000	$ 8,000	$ 8,000	
540-1585-391.12-23	Other Financing Uses	CAFR Adjustments	$ (93,629)	$ (110,976)	$ -	$ -	$ -	
540-4520-344.41-13	Charges for Services	Republic - Franchise Fees ($5,000/month)	$ -	$ 53,934	$ 60,000	$ 60,000	$ 60,000	
540-4520-344.41-14	Charges for Services	Bulk Trash Pick Up	$ 17,067	$ 62,574	$ 65,000	$ 65,000	$ 65,000	
540-4520-344.49-99	Charges for Services	Utility Penalties	$ 132,761	$ 122,314	$ 135,000	$ 135,000	$ 135,000	
540-4520-389.90-00	Miscellaneous Revenue	Other Miscellaneous Revenue	$ -	$ 273	$ -	$ -	$ -	
540-0000-461.00-00	Charges for Services	Church	$ 2,304	$ 1,296	$ 2,500	$ 2,500	$ 1,300	
540-0000-463.00-00	Charges for Services	Commercial	$ 270,240	$ 226,175	$ 230,000	$ 230,000	$ 230,000	
540-0000-465.00-00	Charges for Services	Residential	$ 3,409,425	$ 3,415,277	$ 3,410,000	$ 3,410,000	$ 3,410,000	
540-4520-311.17-90	Franchise Fees	Commercial Hauling - Franchise Fee (20%)	$ -	$ 43,711	$ 65,000	$ 65,000	$ 200,000	16
540-4520-381.10-10	Miscellaneous Revenue	Rental and Royalty /B F I	$ 53,935	$ 101,985	$ 105,000	$ 105,000	$ 45,000	
540-4520-389.90-09	Miscellaneous Revenue	Recovered Insurance Cost	$ -	$ -	$ -	$ -	$ -	
540-4520-392.21-01	Sale of Assets	Sale of Assets/Auction Proceeds	$ -	$ -	$ 50,000	$ 50,000	$ -	17
		Total Solid Waste Fund	**$ 3,937,834**	**$ 3,972,515**	**$ 4,185,500**	**$ 4,185,500**	**$ 4,185,500**	
		Total Funds	**$ 99,285,769**	**$ 108,294,069**	**$ 125,153,250**	**$ 124,258,651**	**$ 127,989,620**	

1 Council has appropriated $2.6M of MCT funds, as at June 30 , 2014 for capital projects. $500K has been spent in FY 14, therefore aprroximately $2.5M will be appropriated for FY 15. $898K is matching funds in the FY14-FY17 matching scheduled approved in FY14 Budget.

2 Transfer of $2.7M from the CIP bond funds would be used to satisfy sewer obligations to to Fulton County totalling $2.7M.

3 East Point TAD Tax revenue increment.

4 Tax millage reduced from re-assessments done by Fulton County. Difference for Real & Personal Taxes of $800K

5 2014 ICP (Indirect Cost Plan) is based on an approved audit ICP model from the City of Marrietta. The process uses General Fund support serives that enables the city to operate. ICP has decreased by $637K.

6 LOST - based on trends projections are showing an decrease of $700K

7 Based on actual receipts collected are showing an increase of $174K

FY15 Adopted Revenues

Fund-Dept-Div-Obj	State Classification Desc	Revenue Description	FY12 Actuals	FY13 Actuals	FY14 Adopted	FY14 Amended	FY15 Adopted	Comments
8		Grants were increased by 3.3M to with $4.4m funded by federal grants and $898K matching funds by MCT. The grants are for public work projects that improve roads and sidewalks, upgrade open spaces and replace outdated regulatory warning and guide signs. Since none of the FY14 monies of $5.5M were expensed, all mones are being appropriated in FY15.						
9		Decrease of $166,643 is due to a verification of grant receipts.						
10		Construction of Wal-Mart, CVS, Homewood Suites, Redwine Apts., New Fed EX Building, Dicks Warehouse Expansion, New Warehouse - N. Commerce Dr.						
11		Includes implementation of $3.00 convience fee.						
12		Projected investment income.						
13		$25 fee implemented by the Mayor for receipt of proclamations.						
14		Based on last year projections are showing a decrease of $154K.						
15		Camp Creek TAD Tax revenue increment.						
16		Based on actual receipts collected are showing an increase of $135K						
17		Moved back to General Fund - Auction slated for July 2014.						
18		$38,805 increase based on Fulton County Tas Assessor projections for Tax Digest.						

The city of
EAST POINT
Georgia

FY 2015
Expenditures

City of East Point FY15 Adopted Budget

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FY15 Adopted Expenditures by Department

Category	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
City Council							
Other Professional Fees	**100-1110-521.12-09**	16,934	23,738	32,500	32,500	32,500	1
State Lobbyists	**100-1110-521.12-22**	-	-	-	-	-	
Federal Lobbyists	**100-1110-521.12-23**	37,026	-	-	-	-	
Postage & Shipping	**100-1110-523.32-05**	14,768	-	-	-	-	
Printing & Binding	**100-1110-523.34-00**	8,715	-	-	-	-	
Travel (Local)	**100-1110-523.35-00**	300	-	-	-	-	
Dues & Fees	**100-1110-523.36-00**	3,258	3,258	13,090	13,090	13,266	2
Operating Supplies	**100-1110-531.11-02**	-		-	-	-	
Special Events General	**100-1110-531.11-04**	-	245	6,000	6,000	6,000	3
Total City Council & Committees		**81,001**	**27,241**	**51,590**	**51,590**	**51,766**	
	Personal Services	-	-	-	-	-	
	Purchased/Contracted Services	81,001	26,996	45,590	45,590	45,766	
	Supplies	-	245	6,000	6,000	6,000	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		81,001	**27,241**	**51,590**	**51,590**	**51,766**	
NOTES :	1	**Contracted professional Services , management search, mandatory training**					
	2	**$9,993 (GMA dues); $3,500 Nat'l League of Cities**					
	3	**Council retreat $3K; South Fulton Municipal Association Meeting -$2K; Town Hall Mtgs (2) - $1K**					
							Page 1

FY15 Adopted Expenditures by Department

Category	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Ward A							
Salaries & Wages	100-1112-511.11-00	11,465	10,577	11,000	11,000	11,000	
Group Insurance	100-1112-512.21-00	5,860	4,293	5,296	5,296	4,276	
Medicare	100-1112-512.23-00	294	136	148	148	148	
Defined Benefit	100-1112-512.24-02	1,862	4,383	660	660	552	
Unfunded Pension	100-1112-512.28-50	-	-	4,505	4,505	-	3
Unemployment Insurance	100-1112-512.26-00	47	41	51	51	43	
Worker's Compensation	100-1112-512.27-00	567	505	630	630	527	
Council Expense Allowance	100-1112-512.30-00	-	-	1,800	1,800	1,800	2
Cellular Phones & Radios	100-1112-523.32-03	1,635	1,275	-	-	-	1
Postage & Shipping	100-1112-523.32-05	-	667	-	-	-	
Advertising	100-1112-523.33-00	-	-	-	-	-	
Travel (Local)	100-1112-523.35-00	-	-	-	-	-	
Department Event	100-1112-523.35-09	81	-	-	-	-	
Education & Travel	100-1112-523.37-00	1,315	3,215	-	-	2,000	4
Office Supplies	100-1112-531.11-01	97	1,126	-	-	-	
Certificates & Awards	100-1112-531.11-03	-	-	-	-	-	
Total Ward A		**23,223**	**26,218**	**24,090**	**24,090**	**20,346**	
	Personal Services	20,095	19,935	24,090	24,090	18,346	
	Purchased/Contracted Services	3,031	5,157	-	-	2,000	
	Supplies	97	1,126	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		23,223	**26,218**	**24,090**	**24,090**	**20,346**	
NOTES:	1	**The cost were moved to Information Technology to control cost**					
	2	**Budgeted per ward expense ordinance - includes office supplies, printing & postage.**					
	3	**Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**					
	4	**Continuing Education**					

FY15 Adopted Expenditures by Department

Category	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Ward A - At Large							
Salaries & Wages	100-1113-511.11-00	11,042	11,000	11,000	11,000	11,000	
Group Insurance	100-1113-512.21-00	4,610	4,618	5,296	5,296	52	
Medicare	100-1113-512.23-00	755	758	740	740	790	
Defined Benefit	100-1113-512.24-02	-	-	-	-	660	
Unemployment Insurance	100-1113-512.26-00	46	46	55	55	55	
Worker's Compensation	100-1113-512.27-00	563	560	670	670	671	
Council Expense Allowance	100-1113-512.30-00	-	-	1,800	1,800	1,800	2
Cellular Phones & Radios	100-1113-523.32-03	1,385	775	-	-	-	1
Postage & Shipping	100-1113-523.32-05	-	-	-	-	-	
Printing & Binding	100-1113-523.34-00	669	-	-	-	-	
Travel (Local)	100-1113-523.35-00	700	-	-	-	-	
Department Event	100-1113-523.35-09	551	8	-	-	-	
Education & Travel	100-1113-523.37-00	-	-	-	-	2,000	3
Office Supplies	100-1113-531.11-01	246	214	-	-	-	
Certificates & Awards	100-1113-531.11-03	-	-	-	-	-	
Total Ward A - At Large		**20,567**	**17,979**	**19,561**	**19,561**	**17,028**	
	Personal Services	17,016	16,982	19,561	19,561	15,028	
	Purchased/Contracted Services	3,305	783	-	-	2,000	
	Supplies	246	214	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		20,567	**17,979**	**19,561**	**19,561**	**17,028**	

NOTES:

1 **The cost were moved to Information Technology to control cost.**

2 **Budgeted per ward expense ordinance - includes office supplies, printing & postage.**

3 **Continuing Education**

FY15 Adopted Expenditures by Department

Category	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Ward B							
Salaries & Wages	100-1114-511.11-00	11,042	11,000	11,000	11,000	11,000	
Group Insurance	100-1114-512.21-00	44	43	52	52	44	
Medicare	100-1114-512.23-00	160	160	159	159	159	
Defined Benefit	100-1114-512.24-02	3,472	4,382	660	660	552	
Unfunded Pension	100-1114-512.28-50	-	-	4,505	4,505	-	3
Unemployment Insurance	100-1114-512.26-00	43	43	52	52	43	
Worker's Compensation	100-1114-512.27-00	530	527	631	631	528	
Council Expense Allowance	100-1114-512.30-00	-	-	1,800	1,800	1,800	2
Cellular Phones & Radios	100-1114-523.32-03	1,709	1,524	-	-	-	1
Postage & Shipping	100-1114-523.32-05	-	-	-	-	-	
Printing & Binding	100-1114-523.34-00	207	2,367				
Travel (Local)	100-1114-523.35-00	-	-	-	-	-	
Department Event	100-1114-523.35-09	-	-	-	-	-	
Education & Travel	100-1114-523.37-00	2,067	-	-	-	2,000	4
Office Supplies	100-1114-531.11-01	1,620	718	-	-	-	
Operating Supplies	100-1114-531.11-02	-	-	-	-	-	
Certificates & Awards	100-1114-531.11-03	-	-	-	-	-	
Total Ward B		**20,894**	**20,764**	**18,859**	**18,859**	**16,126**	
	Personal Services	15,291	16,155	18,859	18,859	14,126	
	Purchased/Contracted Services	3,983	3,891	-	-	2,000	
	Supplies	1,620	718	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		20,894	**20,764**	**18,859**	**18,859**	**16,126**	
NOTES:	1	**The cost were moved to Information Technology to control cost.**					
	2	**Budgeted per ward expense ordinance - includes office supplies, printing & postage.**					
	3	**Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**					
	4	**Continuing Education**					

FY15 Adopted Expenditures by Department

Category	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Ward B - At Large							
Salaries & Wages	100-1115-511.11-00	11,042	11,000	11,000	11,000	11,000	
Group Insurance	100-1115-512.21-00	125	604	622	622	4,284	
Medicare	100-1115-512.23-00	153	153	152	152	780	
Defined Benefit	100-1115-512.24-02	3,472	4,382	660	660	660	
Unfunded Pension	100-1115-512.28-50	-	-	4,505	4,505	-	3
Unemployment Insurance	100-1115-512.26-00	43	43	51	51	55	
Worker's Compensation	100-1115-512.27-00	529	526	629	629	670	
Council Expense Allowance	100-1115-512.30-00	-	-	1,800	1,800	1,800	2
Cellular Phones & Radios	100-1115-523.32-03	1,614	1,269	-	-	-	1
Postage & Shipping	100-1115-523.32-05	-	-	-	-	-	
Printing & Binding	100-1115-523.34-00	-	-	-	-	-	
Travel (Local)	100-1115-523.35-00	-	-	-	-	-	
Department Event	100-1115-523.35-09	-	-	-	-	-	
Education & Travel	100-1115-523.37-00	-	-	-	-	2,000	4
Office Supplies	100-1115-531.11-01	-	215	-	-	-	
Certificates & Awards	100-1115-531.11-03	-	-	-	-		
Total Ward B - At Large		**16,978**	**18,192**	**19,419**	**19,419**	**21,249**	
	Personal Services	15,364	16,708	19,419	19,419	19,249	
	Purchased/Contracted Services	1,614	1,269	-	-	2,000	
	Supplies	-	215	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		16,978	**18,192**	**19,419**	**19,419**	**21,249**	

NOTES:

1. **The cost were moved to Information Technology to control cost.**
2. **Budgeted per ward expense ordinance - includes office supplies, printing & postage.**
3. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
4. **Continuing Education**

FY15 Adopted Expenditures by Department

Category	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Ward C							
Salaries & Wages	100-1116-511.11-00	11,042	11,000	11,000	11,000	11,000	
Group Insurance	100-1116-512.21-00	125	129	134	134	125	
Medicare	100-1116-512.23-00	160	159	159	159	159	
Defined Benefit	100-1116-512.24-02	3,472	4,382	660	660	552	
Unfunded Pension	100-1116-512.28-50	-	-	4,505	4,505	-	3
Unemployment Insurance	100-1116-512.26-00	43	44	52	52	43	
Worker's Compensation	100-1116-512.27-00	529	526	629	629	527	
Council Expense Allowance	100-1116-512.30-00	-	-	1,800	1,800	1,800	2
Cellular Phones & Radios	100-1116-523.32-03	1,592	1,287	-	-	-	1
Postage & Shipping	100-1116-523.32-05	-	-	-	-	-	
Printing & Binding	100-1116-523.34-00	-	920				
Travel (Local)	100-1116-523.35-00	-	-	-	-	-	
Department Event	100-1116-523.35-09	-	-	-	-	-	
Education & Travel	100-1116-523.37-00	-	1,735	-	-	2,000	4
Office Supplies	100-1116-531.11-01	121	836	-	-	-	
Operating Supplies	100-1116-531.11-02	-	-	-	-		
Certificates & Awards	100-1116-531.11-03	-	-	-	-		
Total Ward C		**17,084**	**21,018**	**18,939**	**18,939**	**16,206**	
	Personal Services	15,371	16,240	18,939	18,939	14,206	
	Purchased/Contracted Services	1,592	3,942	-	-	2,000	
	Supplies	121	836	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		17,084	**21,018**	**18,939**	**18,939**	**16,206**	

NOTES:

1. **The cost were moved to Information Technology to control cost.**
2. **Budgeted per ward expense ordinance - includes office supplies, printing & postage.**
3. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
4. **Continuing Education**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Ward C - At Large							
Salaries & Wages	100-1117-511.11-00	11,042	11,000	11,000	11,000	11,000	
Group Insurance	100-1117-512.21-00	125	129	134	134	4,193	
Medicare	100-1117-512.23-00	160	160	159	159	783	
Defined Benefit	100-1117-512.24-02	3,472	4,382	660	660	660	
Unfunded Pension	100-1117-512.28-50	-	-	4,505	4,505	-	3
Unemployment Insurance	100-1117-512.26-00	43	44	52	52	55	
Worker's Compensation	100-1117-512.27-00	529	527	629	629	671	
Council Expense Allowance	100-1117-512.30-00	-	-	1,800	1,800	1,800	2
Cellular Phones & Radios	100-1117-523.32-03	2,441	1,795	-	-	-	1
Postage & Shipping	100-1117-523.32-05	-	-	-	-	-	
Printing & Binding	100-1117-523.34-00	-	-	-	-	-	
Travel (Local)	100-1117-523.35-00	1,162	1,514	-	-	-	
Department Event	100-1117-523.35-09	-	-	-	-	-	
Education & Travel	100-1117-523.37-00	2,759	3,334	-	-	2,000	4
Office Supplies	100-1117-531.11-01	325	688	-	-	-	
Certificates & Awards	100-1117-531.11-03	-	-	-	-	-	
Total Ward C - At Large		**22,059**	**23,573**	**18,939**	**18,939**	**21,162**	
	Personal Services	15,371	16,242	18,939	18,939	19,162	
	Purchased/Contracted Services	6,362	6,643	-	-	2,000	
	Supplies	325	688	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		22,059	**23,573**	**18,939**	**18,939**	**21,162**	
NOTES:	1	**The cost were moved to Information Technology to control cost.**					
	2	**Budgeted per ward expense ordinance - includes office supplies, printing & postage.**					
	3	**Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**					
	4	**Continuing Education**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Ward D							
Salaries & Wages	100-1118-511.11-00	11,042	11,000	11,000	11,000	11,000	
Group Insurance	100-1118-512.21-00	3,663	258	269	269	288	
Medicare	100-1118-512.23-00	122	158	157	157	157	
Defined Benefit	100-1118-512.24-02	3,472	4,382	660	660	552	
Unfunded Pension	100-1118-512.28-50	-	-	4,505	4,505	-	3
Unemployment Insurance	100-1118-512.26-00	43	43	52	52	43	
Worker's Compensation	100-1118-512.27-00	530	527	631	631	528	
Council Expense Allowance	100-1118-512.30-00	-	-	1,800	1,800	1,800	2
Cellular Phones & Radios	100-1118-523.32-03	1,837	1,269	-	-	-	1
Postage & Shipping	100-1118-523.32-05	-	-	-	-	-	
Printing & Binding	100-1118-523.34-00	37	5,805	-	-	-	
Travel (Local)	100-1118-523.35-00	(28)	-	-	-	-	
Department Event	100-1118-523.35-09	243	300	-	-	-	
Education & Travel	100-1118-523.37-00	5,649	2,483	-	-	2,000	4
Office Supplies	100-1118-531.11-01	29	411	-	-	-	
Certificates & Awards	100-1118-531.11-03	-		-	-		
Total Ward D		**26,641**	**26,636**	**19,074**	**19,074**	**16,368**	
	Personal Services	18,873	16,368	19,074	19,074	14,368	
	Purchased/Contracted Services	7,739	9,857	-	-	2,000	
	Supplies	29	411	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		26,641	**26,636**	**19,074**	**19,074**	**16,368**	
NOTES:	1	**The cost were moved to Information Technology to control cost.**					
	2	**Budgeted per ward expense ordinance - includes office supplies, printing & postage.**					
	3	**Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**					
	4	**Continuing Education**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Ward D - At Large							
Salaries & Wages	100-1119-511.11-00	9,235	9,200	11,000	11,000	11,000	
Group Insurance	100-1119-512.21-00	125	603	622	622	52	
Medicare	100-1119-512.23-00	636	635	762	762	841	
Defined Benefit	100-1119-512.24-02	-	-	-	-	660	
Unemployment Insurance	100-1119-512.26-00	46	46	55	55	55	
Worker's Compensation	100-1119-512.27-00	563	560	670	670	671	
Council Expense Allowance	100-1119-512.30-00	652	584	1,800	1,800	1,800	2
Cellular Phones & Radios	100-1119-523.32-03	1,246	882	-	-	-	1
Postage & Shipping	100-1119-523.32-05	-	-	-	-	-	
Printing & Binding	100-1119-523.34-00	37	163	-	-	-	
Travel (Local)	100-1119-523.35-00	1,657	-	-	-	-	
Department Event	100-1119-523.35-09	261	-	-	-	-	
Education & Travel	100-1119-523.37-00	2,183	746	-	-	2,000	3
Office Supplies	100-1119-531.11-01	495	852	-	-	-	
Operating Supplies	100-1119-531.11-02	-	-	-	-	-	
Certificates & Awards	100-1119-531.11-03	-	-	-	-	-	
Computers & Hardware	100-1119-542.24-00	-	1,291	-	-	-	
Total Ward D - At Large		**17,136**	**15,562**	**14,909**	**14,909**	**17,079**	
	Personal Services	11,258	11,628	14,909	14,909	15,079	
	Purchased/Contracted Services	5,383	1,791	-	-	2,000	
	Supplies	495	852	-	-	-	
	Capital	-	1,291	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		17,136	**15,562**	**14,909**	**14,909**	**17,079**	
NOTES:	1	**The cost were moved to Information Technology to control cost.**					
	2	**Budgeted per ward expense ordinance - Includes office supplies, printing & postage.**					
	3	**Continuing Education**					
Total Council & Committee Expenses		**245,582**	**197,183**	**205,380**	**205,380**	**197,330**	

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
City Clerk							
Salaries & Wages	100-1130-511.11-00	164,445	151,475	164,199	164,199	167,899	
Group Insurance	100-1130-512.21-00	21,005	18,295	22,302	22,302	13,418	
Medicare	100-1130-512.23-00	2,197	2,051	2,227	2,227	2,380	
Defined Contribution (ICMA)	100-1130-512.24-01	-	6,965	7,705	7,705	3,853	
Defined Benefit	100-1130-512.24-02	43,158	40,756	6,000	6,000	6,221	
Unfunded Pension	100-1130-512.28-50	-	-	41,059	41,059	-	5
Unemployment Insurance	100-1130-512.26-00	724	658	771	771	789	
Worker's Compensation	100-1130-512.27-00	3,813	3,714	4,019	4,019	4,032	
Medical	100-1130-521.12-04	-	182	-	-		
Other Professional Fees	100-1130-521.12-09	14,998	100,088	21,000	21,000	96,000	4
City Elections	100-1130-521.40-01	-	-	25,000	25,000	-	
Telephone	100-1130-523.32-01	5,374	9,787	-	-	-	1
Cellular Phones & Radios	100-1130-523.32-03	2,760	1,770	-	-	-	1
Postage & Shipping	100-1130-523.32-05	25,368	8,009	57,000	57,000	57,000	2
Advertising	100-1130-523.33-00	11,231	7,729	6,000	6,000	6,000	
Printing & Binding	100-1130-523.34-00	37	40	-	-	-	
Dues & Fees	100-1130-523.36-00	279	195	280	280	400	6
Education & Travel	100-1130-523.37-00	5,006	2,197	2,000	2,000	3,500	6
Software & Maintenance	100-1130-523.38-50	1,584	9,504	15,000	15,000	15,000	3
Office Supplies	100-1130-531.11-01	2,880	1,990	2,000	2,000	2,500	
Operating Supplies	100-1130-531.11-02	-	-	-	-		
Small & Safety Equipment	100-1130-531.16-00	1,286	-	-	-	-	
Total City Clerk		**306,143**	**365,405**	**376,562**	**376,562**	**378,992**	
	Personal Services	235,341	223,914	248,282	248,282	198,592	
	Purchased/Contracted Services	66,636	139,501	126,280	126,280	177,900	
	Supplies	4,166	1,990	2,000	2,000	2,500	
	Capital	-	-	-	-	-	
		306,143	**365,405**	**376,562**	**376,562**	**378,992**	

NOTES:

1. **The cost were moved to Information Technology to control cost.**
2. **Postage allowance to cover all administrative departments other than the city manager's office.**
3. **Paperless agenda - for on-line streaming contract for council meetings.**
4. **MUNICODE expenses - cost for consolidation of precincts/registration cards; Records Retention ($75K)**
5. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
6. **Continuing Education**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Mayor							
Salaries & Wages	100-1310-511.11-00	35,136	40,068	47,100	47,100	46,586	
Group Insurance	100-1310-512.21-00	150	411	413	413	4,199	
Medicare	100-1310-512.23-00	1,791	2,232	2,232	2,232	6,755	
Defined Benefit	100-1310-512.24-02	4,604	5,811	514	514	732	
Unfunded Pension	100-1310-512.28-50	-	-	5,815	5,815	-	5
Unemployment Insurance	100-1310-512.26-00	158	183	200	200	391	
Worker's Compensation	100-1310-512.27-00	766	786	813	813	940	
Car Allowance	100-1310-512.29-01	6,025	6,000	6,000	6,000	6,000	
Council Expense Allowance	100-1310-512.30-00	-	-	2,000	2,000	2,000	2
Medical	100-1310-521.12-04	182	-	-	-	-	
Other Professional Fees	100-1310-521.12-09	875	790	-	-	-	
Telephone	100-1310-523.32-01	3,437	5,383	-	-	-	1
Cellular Phones & Radios	100-1310-523.32-03	689	639	-	-	-	1
Postage & Shipping	100-1310-523.32-05	35	36	40	40	40	
Printing & Binding	100-1310-523.34-00	8,171	7,398	-	-	-	
Department Event	100-1310-523.35-09	-	137	300	300	300	
Dues & Fees	100-1310-523.36-00	-	-	-	-	3,489	6
Education & Travel	100-1310-523.37-00	28	-	-	-	2,000	3
Office Supplies	100-1310-531.11-01	1,313	832	500	500	500	
Certificates & Awards	100-1310-531.11-03	-	-	200	200	2,500	4
Total Mayor		**63,359**	**70,706**	**66,127**	**66,127**	**76,432**	
	Personal Services	48,630	55,491	65,087	65,087	67,603	**2,516**
	Purchased/Contracted Services	13,417	14,383	340	340	5,829	
	Supplies	1,313	832	700	700	3,000	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		63,359	**70,706**	**66,127**	**66,127**	**76,432**	

NOTES:

1. **The cost were moved to Information Technology to control cost.**
2. **Budgeted per ward expense ordinance - includes office supplies, printing & postage.**
3. **Continuing Education**
4. **Proclamations - implementing a charge of $25 to cover expense (estimating 100)**
5. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
6. **US Conference for Mayors**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
City Manager							
Salaries & Wages	100-1320-511.11-00	389,052	179,072	165,000	165,000	194,121	3
Group Insurance	100-1320-512.21-00	20,911	10,130	11,309	11,309	17,404	3
Medicare	100-1320-512.23-00	5,279	2,564	6,053	6,053	2,816	
Defined Contribution (ICMA)	100-1320-512.24-01	-	4,237	-	-	8,947	3
Defined Benefit	100-1320-512.24-02	55,896	29,231	2,700	2,700	2,700	
Unfunded Pension	100-1320-512.28-50	-	-	18,478	18,478	-	1
Unemployment Insurance	100-1320-512.26-00	1,267	546	972	972	746	
Worker's Compensation	100-1320-512.27-00	13,954	6,804	6,005	6,005	9,248	3
Car Allowance	100-1320-512.29-01	6,000	6,300	7,200	7,200	5,400	4
Medical	100-1320-521.12-04	-	116	120	120	120	
Other Professional Fees	100-1320-521.12-09	71,831	130	1,034	1,034	1,034	
Rental	100-1320-522.23-00	-	-	-	-	-	
Telephone	100-1320-523.32-01	6,519	8,972	-	-	-	2
Cellular Phones & Radios	100-1320-523.32-03	4,466	2,900	-	-	-	2
Postage & Shipping	100-1320-523.32-05	296	229	200	200	200	
Advertising	100-1320-523.33-00	-	-	-	-	-	
Printing & Binding	100-1320-523.34-00	73	241	200	200	200	
Travel (Local)	100-1320-523.35-00	-	-	-	-	-	
Department Event	100-1320-523.35-09	-	-	-	-	-	
Dues & Fees	100-1320-523.36-00	1,090	-	750	750	1,750	
Education & Travel	100-1320-523.37-00	15,287	150	500	500	4,000	
Office Supplies	100-1320-531.11-01	1,546	1,025	1,500	1,500	1,500	
Operating Supplies	100-1320-531.11-02	2,554	125	250	250	250	
Special Events General	100-1320-531.11-04	4,889	-	-	-	-	
Claims & Damages	100-1320-578.80-00	-	-	-	-		
Total City Manager		**600,907**	**252,772**	**222,271**	**222,271**	**250,436**	
	Personal Services	492,358	238,884	217,717	217,717	241,382	
	Purchased/Contracted Services	99,562	12,738	2,804	2,804	7,304	
	Supplies	8,988	1,150	1,750	1,750	1,750	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		600,907	**252,772**	**222,271**	**222,271**	**250,436**	

NOTES:

1 **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**

2 **The cost were moved to Information Technology to control cost.**

3 **City Manager position funded (October - June); Deputy City Manager - 6 months**

4 **Car Allowance funded (October - June)**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Communications							
Salaries & Wages	100-1324-511.11-00	38,668	38,668	38,668	38,668	37,542	
Group Insurance	100-1324-512.21-00	4,732	4,758	5,427	5,427	8,891	
Medicare	100-1324-512.23-00	551	549	546	546	544	
Defined Benefit	100-1324-512.24-02	14,539	18,419	2,320	2,320	2,253	
Unfunded Pension	100-1324-512.28-50	-	-	15,878	15,878	-	6
Unemployment Insurance	100-1324-512.26-00	170	169	179	179	188	
Worker's Compensation	100-1324-512.27-00	2,076	2,063	2,185	2,185	2,290	
Other Professional Fees	100-1324-521.12-09	6,320	7,509	6,800	6,800	6,800	5
Repair & Maintenance	100-1324-522.22-00	287	-	600	600	600	
Telephone	100-1324-523.32-01	1,146	1,795	-	-	-	7
Cellular Phones & Radios	100-1324-523.32-03	1,823	1,534	-	-	-	7
Postage & Shipping	100-1324-523.32-05	-	100	-	-	-	
Advertising	100-1324-523.33-00	51	-	100	100	100	1
Printing & Binding	100-1324-523.34-00	170	338	500	500	500	
Department Event	100-1324-523.35-09	538	1,702	1,500	1,500	1,500	2
Dues & Fees	100-1324-523.36-00	600	279	250	250	250	
Education & Travel	100-1324-523.37-00	1,919	581	500	500	500	
Software & Maintenance	100-1324-523.38-50	110	420	500	500	500	3
Office Supplies	100-1324-531.11-01	1,038	64	-	-	-	
Operating Supplies	100-1324-531.11-02	-	580	600	600	600	
Books & Publications	100-1324-531.14-00	-	-	-	-	-	
Computers & Hardware	100-1324-542.24-00	-	6,310	2,000	2,000	2,000	4
Total Communications		**74,739**	**85,838**	**78,553**	**78,553**	**65,058**	
	Personal Services	60,736	64,626	65,203	65,203	51,708	
	Purchased/Contracted Services	12,965	14,258	10,750	10,750	10,750	
	Supplies	1,038	644	600	600	600	
	Capital	-	6,310	2,000	2,000	2,000	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		74,739	**85,838**	**78,553**	**78,553**	**65,058**	
	1 **Billboards**						
	2 **Citizens Leadership Academy**						
	3 **Adobe Creative Suite**						
	4 **Studio upgrades- Mac Pro for editing Council meetings**						
	5 **PEG Central; Media monitoring; contractual svcs; Media streaming per Council**						
	6 **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**						
	7 **The cost were moved to Information Technology to control cost.**						
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FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Legal							
Salaries & Wages	**100-1326-511.11-00**	246,234	188,193	296,651	296,651	280,000	
Overtime	**100-1326-511.13-00**	61	-	-	-	-	
Group Insurance	**100-1326-512.21-00**	21,039	16,488	19,480	19,480	18,927	
Medicare	**100-1326-512.23-00**	3,361	2,591	3,178	3,178	3,851	
Defined Contribution (ICMA)	**100-1326-512.24-01**	-	5,611	8,100	8,100	6,600	
Defined Benefit	**100-1326-512.24-02**	71,529	46,216	10,320	10,320	10,200	
Unfunded Pension	**100-1326-512.28-50**	-	-	70,627	70,627	-	2
Unemployment Insurance	**100-1326-512.26-00**	1,101	830	1,436	1,436	1,303	
Worker's Compensation	**100-1326-512.27-00**	11,234	8,408	6,256	6,256	13,736	4
Medical	**100-1326-521.12-04**	-	322	-	-	-	
Legal - Holland & Knight	**100-1326-521.12-05**	233,314	249,793	-	-	-	3
Legal-Hawkins & Parnell	**100-1326-521.12-06**	102,700	89,702	-	-	-	3
Legal--Other Attorneys	**100-1326-521.12-07**	543,998	430,350	900,000	900,000	500,000	3
Other Professional Fees	**100-1326-521.12-09**	44,954	38,732	40,000	40,000	40,000	
Other Legal Costs	**100-1326-521.12-12**	1,349	344	-	-	-	
Settlement Costs	**100-1326-521.12-13**	77,622	5,888	25,000	25,000	25,000	
Hunton & Williams	**100-1326-521.12-15**	17,011	-	-	-	-	
Fincher, Denmark & Williams	**100-1326-521.12-19**	27,948	(604)	-	-	-	3
Freeman Mathis	**100-1326-521.12-31**	139,184	38,649	-	-	-	3
Maintenance Equipment	**100-1326-522.22-01**	1,255	1,125	1,500	1,500	1,200	
Telephone	**100-1326-523.32-01**	5,729	8,972	-	-	-	1
Cellular Phones & Radios	**100-1326-523.32-03**	3,934	1,918	-	-	-	1
Postage & Shipping	**100-1326-523.32-05**	98	42	-	-	50	
Travel (Local)	**100-1326-523.35-00**	142	-	100	100	50	
Dues & Fees	**100-1326-523.36-00**	389	898	1,000	1,000	1,000	
Education & Travel	**100-1326-523.37-00**	3,337	2,322	2,500	2,500	2,500	
Office Supplies	**100-1326-531.11-01**	2,450	3,568	3,500	3,500	3,500	
Lexis/Nexis - Online Legal Database	**100-1326-531.14-00**	12,818	13,247	15,000	15,000	14,000	
Small & Safety Equipment	**100-1326-531.16-00**	-	-	-	-		
Computers & Hardware	**100-1326-542.24-00**	-	-	-	-		1
Total Legal		**1,572,790**	**1,153,605**	**1,404,648**	**1,404,648**	**921,917**	
	Personal Services	354,558	268,337	416,048	416,048	334,617	
	Purchased/Contracted Services	1,202,963	868,453	970,100	970,100	569,800	
	Supplies	15,268	16,815	18,500	18,500	17,500	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		1,572,790	**1,153,605**	**1,404,648**	**1,404,648**	**921,917**	
Storm Water Restricted Legal							
Miscellaneous Legal Expenses	**100-1327-521.12-14**	-	24,171	430,829	430,829	400,829	
Total Storm water Restricted Legal		-	**24,171**	**430,829**	**430,829**	**400,829**	

FY15 Adopted Expenditures by Department

	Personal Services	-	-	-	-	-	
	Purchased/Contracted Services	-	24,171	430,829	430,829	400,829	
	Supplies	-	-	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		-	**24,171**	**430,829**	**430,829**	**400,829**	
NOTES:	**1**	**The cost were moved to Information Technology to control cost.**					
	2	**Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**					
	3	**Total of specific firm allocations.**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Finance							
Salaries & Wages	100-1510-511.11-00	139,191	124,090	43,339	43,339	104,742	9
Group Insurance	100-1510-512.21-00	7,780	6,956	6,822	6,822	11,701	
Medicare	100-1510-512.23-00	1,970	1,731	544	544	1,435	
Defined Contribution (ICMA)	100-1510-512.24-01	-	-	-	-	3,575	9
Defined Benefit	100-1510-512.24-02	37,735	59,156	2,600	2,600	2,709	
Unfunded Pension	100-1510-512.28-50	-	-	17,796	17,796	-	8
Unemployment Insurance	100-1510-512.26-00	600	548	203	203	510	
Worker's Compensation	100-1510-512.27-00	5,191	4,507	147	147	3,787	
Accounting	100-1510-521.12-01	15,300	-	30,625	30,625	-	2
Other Professional Fees	100-1510-521.12-09	31,281	21,878	29,300	29,300	29,300	3
Telephone	100-1510-523.32-01	2,291	3,589	-	-	-	1
Cellular Phones & Radios	100-1510-523.32-03	1,002	416	-	-	-	1
Postage & Shipping	100-1510-523.32-05	-	-	2,200	2,200	200	4
Advertising	100-1510-523.33-00	480	360	400	400	700	5
Printing & Binding	100-1510-523.34-00	403	1,315	1,400	1,400	1,400	6
Travel (Local)	100-1510-523.35-00	136	51	100	100	100	
Dues & Fees	100-1510-523.36-00	353	195	200	200	200	7
Education & Travel	100-1510-523.37-00	1,818	-	-	-	3,843	7
Office Supplies	100-1510-531.11-01	2,306	1,307	1,700	1,700	1,700	
Operating Supplies	100-1510-531.11-02	363	-	-	-	-	
Books & Publications	100-1510-531.14-00	304	159	325	325	325	
Total Finance		**248,504**	**226,258**	**137,701**	**137,701**	**166,227**	
	Personal Services	192,467	196,988	71,451	71,451	128,459	
	Purchased/Contracted Services	53,064	27,804	64,225	64,225	35,743	
	Supplies	2,973	1,466	2,025	2,025	2,025	
	Capital	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		248,504	**226,258**	**137,701**	**137,701**	**166,227**	
NOTES:	1	**The cost were moved to Information Technology to control cost.**					
	2	**Annual Audit (moved to Dept. 1599)**					
	3	**Regions Bank - Dissemination of bonds (TAD); Digital Assurance Certification; Mail Courier; OPEB Study**					
	4	**Returned mail**					
	5	**Mileage rate ads**					
	6	**Comprehensive Annual Financial Report (CAFR) printing**					
	7	**Continuing education**					
	8	**Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**					
	9	**Finance Director position funded (November - June)**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Accounting							
Salaries & Wages	100-1512-511.11-00	459,394	433,821	584,027	584,027	521,206	
Temporary Employees	100-1512-511.12-00	5,148	-	-	-	-	
Overtime	100-1512-511.13-00	351	224	-	-	-	
Group Insurance	100-1512-512.21-00	39,318	41,036	54,256	54,256	46,467	
Medicare	100-1512-512.23-00	6,258	6,030	7,643	7,643	7,145	
Defined Benefit	100-1512-512.24-02	172,119	206,470	33,326	33,326	31,273	
Unfunded Pension	100-1512-512.28-50	-	-	209,336	209,336	-	6
Unemployment Insurance	100-1512-512.26-00	2,021	1,891	1,840	1,840	2,411	
Worker's Compensation	100-1512-512.27-00	15,119	13,608	23,573	23,573	18,576	
Medical	100-1512-521.12-04	91	-	-	-	-	
Other Professional Fees	100-1512-521.12-09	30,877	-	-	-	-	
Accounting Services	100-1512-521.12-30	35,413	-	-	-	-	
Telephone	100-1512-523.32-01	10,312	16,150	-	-	-	1
Cellular Phones & Radios	100-1512-523.32-03	2,569	3,155	-	-	-	1
Postage & Shipping	100-1512-523.32-05	176	100	-	-	100	7
Advertising	100-1512-523.33-00	-	-	500	500	500	3
Printing & Binding	100-1512-523.34-00	1,850	1,023	-	-	2,000	2
Travel (Local)	100-1512-523.35-00	-	42	100	100	100	
Dues & Fees	100-1512-523.36-00	1,313	2,160	2,000	2,000	2,000	
Education & Travel	100-1512-523.37-00	7,154	2,369	1,500	1,500	8,950	4
Software & Maintenance	100-1512-523.38-50	-	24,106	24,106	24,106	24,106	5
Office Supplies	100-1512-531.11-01	6,363	5,454	5,000	5,000	5,000	
Books & Publications	100-1512-531.14-00	427	404	450	450	400	
Total Accounting		**796,271**	**758,043**	**947,657**	**947,657**	**670,234**	
	Personal Services	699,727	703,080	914,001	914,001	627,078	
	Purchased/Contracted Services	89,754	49,105	28,206	28,206	37,756	
	Supplies	6,790	5,858	5,450	5,450	5,400	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		796,271	**758,043**	**947,657**	**947,657**	**670,234**	

NOTES:

1. **The cost were moved to Information Technology to control cost.**
2. **Budget Book printing**
3. **Budget Ads in South Fulton for Public Hearings & Adoption**
4. **Continuing education training**
5. **Grant Mgmt. Network - $24,106; Payment made in May.**
6. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
7. **Payroll mailings**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Property Tax Division							
Salaries & Wages	100-1515-511.11-00	98,335	128,927	147,983	147,983	97,958	7
Temporary Employees	100-1515-511.12-00	8,040	-	-	-	-	
Overtime	100-1515-511.13-00	-	-	-	-	-	
Group Insurance	100-1515-512.21-00	5,113	11,214	16,543	16,543	4,779	
Medicare	100-1515-512.23-00	1,416	1,827	1,982	1,982	1,390	
Defined Benefit	100-1515-512.24-02	36,967	62,556	9,009	9,009	5,878	
Unfunded Pension	100-1515-512.28-50	-	-	61,600	61,600	-	5
Unemployment Insurance	100-1515-512.26-00	169	302	420	420	174	
Worker's Compensation	100-1515-512.27-00	320	414	508	508	331	
Other Professional Fees	100-1515-521.12-09	9,660	36,839	12,000	12,000	12,000	4
Technical Services	100-1515-521.13-00	21,319	-	22,948	22,948	22,948	6
Telephone	100-1515-523.32-01	4,583	7,178	-	-	-	1
Cellular Phones & Radios	100-1515-523.32-03	879	784	-	-	-	1
Postage & Shipping	100-1515-523.32-05	10,336	6,000	10,000	10,000	7,500	3
Advertising	100-1515-523.33-00	1,802	1,292	1,300	1,300	1,300	2
Education & Travel	100-1515-523.37-00	855	-	900	900	900	
Supplies	100-1515-531.11-00	-	-	-	-	-	
Office Supplies	100-1515-531.11-01	754	208	250	250	250	
Computers & Hardware	100-1515-542.24-00	1,044	-	-	-	-	
MasterCard/Visa Fees	100-1515-579.50-04	3,773	2,309	2,500	2,500	2,500	
Total Property Tax Division		**205,364**	**259,850**	**287,943**	**287,943**	**157,908**	
	Personal Services	150,360	205,240	238,045	238,045	110,510	
	Purchased/Contracted Services	49,434	52,093	47,148	47,148	44,648	
	Supplies	754	208	250	250	250	
	Capital	1,044	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	3,773	2,309	2,500	2,500	2,500	
		205,364	**259,850**	**287,943**	**287,943**	**157,908**	

NOTES:

1 The cost were moved to Information Technology to control cost.
2 Mileage Rate ad
3 Mailing of Tax Bills
4 Recording Tax Liens/Non-Exempt Property tax
5 Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)
6 Recording and Cancellation of FIFA liens
7 Reclassification

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Contracts & Procurement							
Salaries & Wages	100-1517-511.11-00	281,739	242,761	171,252	171,252	167,285	
Overtime	100-1517-511.13-00	1,994	2,398	-	-	-	
Group Insurance	100-1517-512.21-00	26,175	29,662	14,135	14,135	12,864	
Medicare	100-1517-512.23-00	3,890	3,336	3,110	3,110	2,312	
Defined Contribution (ICMA)	100-1517-512.24-01	-	6,698	-	-	-	
Defined Benefit	100-1517-512.24-02	82,569	90,010	10,312	10,312	10,037	
Unfunded Pension	100-1517-512.28-50	-	-	36,763	36,763	-	3
Unemployment Insurance	100-1517-512.26-00	1,221	1,037	519	519	762	
Worker's Compensation	100-1517-512.27-00	6,502	4,793	4,674	4,674	2,129	
Medical	100-1517-521.12-04	-	-	-	-		
Other Professional Fees	100-1517-521.12-09	13,123	9,343	9,000	9,000	8,500	2
Technical Services	100-1517-521.13-00	-	-	-	-	-	
Maintenance Buildings	100-1517-522.22-02	4,065	510	600	600	600	
Telephone	100-1517-523.32-01	8,811	12,561	-	-	-	1
Cellular Phones & Radios	100-1517-523.32-03	1,364	1,316	-	-	-	1
Postage & Shipping	100-1517-523.32-05	13	24	-	-	-	
Advertising	100-1517-523.33-00	240	-	-	-	-	
Dues & Fees	100-1517-523.36-00	505	555	480	480	480	
Education & Travel	100-1517-523.37-00	3,826	2,021	1,000	1,000	3,000	4
Office Supplies	100-1517-531.11-01	1,618	1,132	1,200	1,200	1,200	
Operating Supplies	100-1517-531.11-02	-	-	-	-	-	
Uniforms	100-1517-531.11-40	75	134	200	200	500	5
Books & Publications	100-1517-531.14-00	16	-	-	-	-	
Inventory (Over) Under	100-1517-531.99-99	-	31,914	-	-	-	
Computers & Hardware	100-1517-542.24-00	983	-	-	-	-	
Total Contracts & Procurement		**438,731**	**440,205**	**253,245**	**253,245**	**209,669**	
	Personal Services	404,090	380,695	240,765	240,765	195,389	
	Purchased/Contracted Services	31,948	26,330	11,080	11,080	12,580	
	Supplies	1,709	33,180	1,400	1,400	1,700	
	Capital	983	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		438,731	**440,205**	**253,245**	**253,245**	**209,669**	

NOTES:

1. The cost were moved to Information Technology to control cost.
2. GOVDEALS.com - Solicitation of procurement contracts
3. Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)
4. Continuing education training
5. To provide the warehouse staff with proper footwear and clothes to stay in line with the City's dress code for the Service Center.

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Information Technology							
Salaries & Wages	100-1535-511.11-00	240,304	207,162	-	-	-	1
Group Insurance	100-1535-512.21-00	19,199	22,050	-	-	-	
Medicare	100-1535-512.23-00	3,398	2,886	-	-	-	
Defined Benefit	100-1535-512.24-02	86,796	93,275	-	-	-	
Unemployment Insurance	100-1535-512.26-00	1,088	928	-	-	-	
Worker's Compensation	100-1535-512.27-00	12,662	11,327	-	-	-	
Medical	100-1535-521.12-04	306	-	-	-	-	
Other Professional Fees	100-1535-521.12-09	13,107	-	-	-	-	
Technical Services	100-1535-521.13-00	172,212	171,189	-	-	-	
Maintenance Equipment	100-1535-522.22-01	-	-	-	-	-	
Maintenance Buildings	100-1535-522.22-02	-	-	-	-	-	
Telephone	100-1535-523.32-01	7,001	17,123	-	-	-	
Cellular Phones & Radios	100-1535-523.32-03	18,038	9,910	-	-	-	
Postage & Shipping	100-1535-523.32-05	-	12	-	-	-	
Education & Travel	100-1535-523.37-00	1,398	4,638	-	-	-	
Software & Maintenance	100-1535-523.38-50	316,148	168,951	-	-	-	
Office Supplies	100-1535-531.11-01	-	38	-	-	-	
Operating Supplies	100-1535-531.11-02	-	580	-	-	-	
Gas (Natural & Propane)	100-1535-531.12-20	-	-	-	-	-	
Small & Safety Equipment	100-1535-531.16-00	-	-	-	-	-	
Machinery	100-1535-542.21-00	-	-	-	-	-	
Computers & Hardware	100-1535-542.24-00	165,049	73,022	-	-	-	
Claims & Damages	100-1535-578.80-00	-	-	-	-		
Total Information Resources		**1,056,706**	**783,091**	-	-	-	
	Personal Services	363,447	337,628	-	-	-	
	Purchased/Contracted Services	528,210	371,823	-	-	-	
	Supplies	-	618	-	-	-	
	Capital	165,049	73,022	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		1,056,706	**783,091**	-	-	-	
NOTES:	1	**Moved to Internal Fund to be allocated Citywide**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Human Resources							
Salaries & Wages	100-1540-511.11-00	280,107	170,420	76,961	76,961	183,208	4
Temporary Employees	100-1540-511.12-00	1,747	-	-	-	-	
Overtime	100-1540-511.13-00	25	-	-	-	-	
Group Insurance	100-1540-512.21-00	32,841	22,766	13,172	13,172	24,273	
Medicare	100-1540-512.23-00	3,854	2,319	1,055	1,055	2,575	
Defined Contribution (ICMA)	100-1540-512.24-01	-	189	-	-	3,257	4
Defined Benefit	100-1540-512.24-02	79,566	73,917	4,617	4,617	5,482	
Unfunded Pension	100-1540-512.28-50	-	-	31,602	31,602	-	2
Unemployment Insurance	100-1540-512.26-00	1,059	595	174	174	637	
Worker's Compensation	100-1540-512.27-00	11,073	11,358	253	253	6,523	
Subsequent Injury Trust Fund	100-1540-512.27-01	-	-	-	-	35,000	3
GA State Board of Worker's Comp	100-1540-512.27-02	-	-	-	-	10,000	3
AmTrust	100-1540-512.27-03	-	-	-	-	72,000	3
Medical	100-1540-521.12-04	364	91	400	400	400	
Other Professional Fees	100-1540-521.12-09	15,895	15,728	16,000	16,000	26,000	5
City Utilities	100-1540-521.14-00	45,318	-	-	-	-	
Recruitment Services	100-1540-522.20-00	13,000	8,500	8,500	8,500	8,500	
Telephone	100-1540-523.32-01	9,166	14,356	-	-	-	1
Cellular Phones & Radios	100-1540-523.32-03	2,239	2,029	-	-	-	1
Postage & Shipping	100-1540-523.32-05	337	479	400	400	400	
Advertising	100-1540-523.33-00	691	-	-	-	-	
Printing & Binding	100-1540-523.34-00	852	144	200	200	200	
Travel (Local)	100-1540-523.35-00	107	68	75	75	75	
Dues & Fees	100-1540-523.36-00	1,323	150	150	150	150	
Education & Travel	100-1540-523.37-00	4,684	3,699	1,500	1,500	3,700	
Software & Maintenance	100-1540-523.38-50	8,500	-	-	-	-	
Office Supplies	100-1540-531.11-01	4,012	2,254	2,200	2,200	2,200	
Certificates & Awards	100-1540-531.11-03	-	537	550	550	550	
Special Events General	100-1540-531.11-04	1,081	-	-	-	-	
Books & Publications	100-1540-531.14-00	1,225	489	500	500	500	
Computers & Hardware	100-1540-542.24-00	2,244	1,972	-	-	-	
Claims & Damages	100-1540-578.80-00	-	-	1,000	1,000	1,000	
Total Human Resources		**521,309**	**332,060**	**159,309**	**159,309**	**386,630**	
	Personal Services	410,271	281,564	127,834	127,834	342,955	
	Purchased/Contracted Services	102,476	45,244	27,225	27,225	39,425	
	Supplies	6,319	3,280	3,250	3,250	3,250	
	Capital	2,244	1,972	-	-	-	
	Other Costs	-	-	1,000	1,000	1,000	
		521,309	**332,060**	**159,309**	**159,309**	**386,630**	

NOTES:

1. **The cost were moved to Information Technology to control cost.**
2. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
3. **Moved from Dept. 1599 (Facilities & Operating)**
4. **HR Director funded (November - June)**
5. **Workforce Training - $10K**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Buildings & Grounds							
Salaries & Wages	100-1565-511.11-00	512,302	478,662	440,959	440,959	416,497	
Overtime	100-1565-511.13-00	14,305	23,680	-	-	25,000	
Group Insurance	100-1565-512.21-00	58,832	44,681	60,199	60,199	48,920	
Medicare	100-1565-512.23-00	15,354	15,200	13,102	13,102	11,562	
Defined Benefit	100-1565-512.24-02	151,054	174,770	19,310	19,310	19,374	
Unfunded Pension	100-1565-512.28-50	-	-	121,152	121,152	-	2
Unemployment Insurance	100-1565-512.26-00	2,334	2,243	3,888	3,888	1,769	
Worker's Compensation	100-1565-512.27-00	23,917	23,054	22,140	22,140	20,701	
Medical	100-1565-521.12-04	1,249	139	200	200	200	
Other Professional Fees	100-1565-521.12-09	38,948	13,102	13,200	13,200	13,200	
Technical Services	100-1565-521.13-00	8,969	-	-	-	-	
City Utilities	100-1565-521.14-00	93,658	114,861	121,000	121,000	115,000	
Maintenance Equipment	100-1565-522.22-01	17,528	4,566	7,500	7,500	7,500	
Maintenance Buildings	100-1565-522.22-02	55,684	16,635	17,000	17,000	17,000	
Maintenance Vehicles	100-1565-522.22-04	1,994	-	-	-	-	
Rental of Equipment	100-1565-522.23-20	-	-	-	-	-	
Telephone	100-1565-523.32-01	14,150	3,589	-	-	-	1
Cellular Phones & Radios	100-1565-523.32-03	5,590	6,574	-	-	-	1
Postage & Shipping	100-1565-523.32-05		10	-	-	-	
Uniform & Towel Services	100-1565-523.40-00	11,418	12,811	13,000	13,000	13,000	
Operating Supplies	100-1565-531.11-02	104	4,057	4,100	4,100	4,100	
Construction Supplies	100-1565-531.11-09	9,501	46	-	-	-	
Gas (Natural & Propane)	100-1565-531.12-20	11,819	12,841	13,000	13,000	13,500	
Small & Safety Equipment	100-1565-531.16-00	6,682	754	800	800	800	
Buildings	100-1565-541.13-00	-	-	-	-	-	
Machinery	100-1565-542.21-00	-	-	-	-	-	
Claims & Damages	100-1565-578.80-00	-	-	1,000	1,000	1,000	
Total Buildings & Grounds		**1,055,392**	**952,275**	**871,550**	**871,550**	**729,123**	
	Personal Services	778,098	762,290	680,750	680,750	543,823	
	Purchased/Contracted Services	249,189	172,287	171,900	171,900	165,900	
	Supplies	28,106	17,698	17,900	17,900	18,400	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	-	-	1,000	1,000	1,000	
		1,055,392	**952,275**	**871,550**	**871,550**	**729,123**	

NOTES:

1 The cost were moved to Information Technology to control cost.

2 Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
General Fund - Transfer (Out)							
Allocated Cost from Click to GOV	100-1585-551.14-00	-	-	62,000	62,000	-	
Transfer to E-911 SRF	100-1585-611.11-13	-	682,599	705,919	705,919	854,528	1
Total General Fund - Transfer (Out)		-	**682,599**	**767,919**	**767,919**	**854,528**	
	Personal Services	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	
	Supplies	-	-	-	-	-	
	Capital	-	-	-	-	-	
	Indirect/Direct Costs	-	-	62,000	62,000	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	682,599	705,919	705,919	854,528	
	Other Costs	-	-	-	-	-	
		-	**682,599**	**767,919**	**767,919**	**854,528**	
Facilities & Operating							
Illegal Dumping (Landfill costs)	100-1599-522.21-14	-	-	100,000	100,000	-	
Defined Benefit	100-1599-512.24-02	2,136	-	-	-	-	
Worker's Compensation	100-1599-512.27-00	-	32,178	-	-	-	
Subsequent Injury Trust Fund	100-1599-512.27-01	-	-	35,000	35,000	-	2
GA State Board of Worker's Comp	100-1599-512.27-02	-	-	10,000	10,000	-	2
AmTrust	100-1599-512.27-03	-	-	72,000	72,000	-	2
Retirees Health Insurance	100-1599-512.28-00	302,959	528,972	467,646	467,646	426,517	3
Unfunded Pension	100-1599-512.28-50	-	-	-	-	4,824,454	14
Vacancy Rate Reduction	100-1599-513.10-00	-	-	-	-	(336,259)	17
Accounting	100-1599-521.12-01	126,000	149,200	122,500	122,500	122,500	4
Other Professional Fees	100-1599-521.12-09	82,466	60,526	-	-	265,000	16
Hunton & Williams	100-1599-521.12-15	12,750	12,750	12,750	12,750	12,750	13
K.E.P.B (Keep East Point Beautiful)	100-1599-521.12-25	65,000	-	-	-	65,000	
Main Street	100-1599-521.12-26	-	25,000	-	-	-	
Technical Services	100-1599-521.13-00	-	22,172	-	-	-	
Animal Control	100-1599-522.21-12	-	-	257,972	257,972	180,000	5
Rental	100-1599-522.23-00	3,199	-	-	-	-	
Rental of Equipment	100-1599-522.23-20	2,591	-	-	-	-	
Jefferson Building Rent	100-1599-522.23-22	497,157	113,155	310,582	310,582	329,016	7
Insurance/Adjustments	100-1599-523.31-00	2,380	(125)	1,500	1,500	1,500	
General Liability	100-1599-523.31-01	583,876	107,794	173,848	173,848	190,848	6
Postage & Shipping	100-1599-523.32-05	2,378	2,602	2,500	2,500	2,500	
Dues & Fees	100-1599-523.36-00	3,272	-	-	-	331	15
Other Miscellaneous Expenses	100-1599-523.90-00	1,339	-	-	-	-	
Special Events General	100-1599-531.11-04	-	1,952	-	-	1,000	12
Small & Safety Equipment	100-1599-531.16-00	233	-	-	-	-	
Other Supplies	100-1599-531.17-00	1,693	1,650	-	-	-	
Allocated Direct Cost from IT	100-1599-551.15-00	-	-	516,714	516,714	566,776	8
Contingent Fund (RESERVES)	100-1599-579.21-00	39,500	375	654,124	654,124	325,000	9
Salary Contingency (Cost Of Living Adjustment)	100-1599-579.21-50	-	-	-	-	248,365	18
CAFR Adjustments	100-1599-579.94-02	(2,146,916)	(3,121,513)	-	-	-	
Interest Exp./Capital Leases	100-1599-579.22-00	5,839	-	-	-	-	
Principal Lease	100-1599-579.23-00	764,770	-	-	-	-	

FY15 Adopted Expenditures by Department

Bank Service Charges	100-1599-579.91-00	34,377	38,065	38,214	38,214	-	10
Interest Expense	100-1599-579.91-21	84,844	119,160	110,000	110,000	60,000	11
Facilities & Operating		**471,843**	**(1,906,087)**	**2,885,350**	**2,885,350**	**7,285,298**	
	Personal Services	305,095	561,150	584,646	584,646	4,914,712	
	Purchased/Contracted Services	1,382,407	493,074	981,652	981,652	1,169,445	
	Supplies	1,926	3,602	-	-	1,000	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Indirect/Direct Costs	-	-	-	-	-	
	Other Financing Uses	-	-	516,714	516,714	566,776	
	Other Costs	-	-	-	-	-	
		(1,217,585)	(2,963,913)	802,338	802,338	633,365	
		471,843	**(1,906,087)**	**2,885,350**	**2,885,350**	**7,285,298**	

NOTES:		
	1	**E911 Fund subsidy**
	2	**Cost moved to HR Department Budget. Page 20**
	3	**Retirees - Health insurance (reallocation among all Funds)**
	4	**Annual Audit**
	5	**Per Fulton County contract**
	6	**Total cost $954,240 - split cost with GF-W&S-Storm Water-Sanitation&Electric**
	7	**Lease agreement split between GF-W&S-Storm Water&Electric - total cost $450K**
	8	**General Fund IT allocation**
	9	**Legal Reserve**
	10	**Merchant Fees - removed by Regions**
	11	**Tax Anticipation Note (TAN) - Interest on loan ($6M)**
	12	**Budget Training**
	13	**Legal counselor for TAN**
	14	**Unfunded Pension (General Fund portion)**
	15	**ASCAP yearly license fee**
	16	**Management Company (5 months); Indirect Cost Plan analysis**
	17	**Based on analysis of unfilled positions - 3% vacancy rate**
	18	**Cost of Living Adjustment (2%) - General Fund portion**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Municipal Court							
Salaries & Wages	100-2650-511.11-00	334,506	304,009	361,713	361,713	412,853	3
Temporary Employees	100-2650-511.12-00	3,325	10,325	8,500	8,500	8,500	4
Overtime	100-2650-511.13-00	1,214	1,993	1,800	1,800	1,800	
Group Insurance	100-2650-512.21-00	36,028	27,277	58,246	58,246	55,683	
Medicare	100-2650-512.23-00	5,483	5,788	5,943	5,943	5,992	
Defined Contribution (ICMA)	100-2650-512.24-01	-	14,547	14,008	14,008	14,008	
Defined Benefit	100-2650-512.24-02	92,404	84,156	14,375	14,375	14,242	
Unfunded Pension	100-2650-512.28-50	-	-	79,530	79,530	-	6
Unemployment Insurance	100-2650-512.26-00	1,483	1,375	2,196	2,196	1,944	
Worker's Compensation	100-2650-512.27-00	7,654	7,654	8,020	8,020	7,697	
Medical	100-2650-521.12-04	632	364	200	200	350	
Other Professional Fees	100-2650-521.12-09	-	-	5,000	5,000	5,000	2
Miscellaneous Legal Expenses	100-2650-521.12-14	87,670	89,582	90,000	90,000	90,000	5
Telephone	100-2650-523.32-01	14,895	23,328	-	-	-	1
Cellular Phones & Radios	100-2650-523.32-03	1,519	803	-	-	-	1
Dues & Fees	100-2650-523.36-00	400	404	510	510	520	
Education & Travel	100-2650-523.37-00	4,253	2,445	4,000	4,000	6,725	7
Office Supplies	100-2650-531.11-01	2,445	3,676	3,000	3,000	3,000	
Operating Supplies	100-2650-531.11-02	1,011	955	750	750	1,000	
Books & Publications	100-2650-531.14-00	215	-	200	200	300	
Computers & Hardware	100-2650-542.24-00	-	2,226	-	-	10,000	8
Municipal Court		**595,138**	**580,907**	**657,991**	**657,991**	**639,614**	
	Personal Services	482,098	457,124	554,331	554,331	522,719	
	Purchased/Contracted Services	109,369	116,926	99,710	99,710	102,595	
	Supplies	3,671	4,631	3,950	3,950	4,300	
	Capital	-	2,226	-	-	10,000	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	-	-	-	-	-	
		595,138	**580,907**	**657,991**	**657,991**	**639,614**	

NOTES:

1. The cost were moved to Information Technology to control cost.
2. Payment of independent contract judges - 1099
3. Includes Judges retainers ($1800 per judge)
4. Payment of other judges - W2
5. Indigent Defense & Court Interpreter
6. Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)
7. State required annual training
8. Technology items needed to enhance court

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Police - Administration							
Salaries & Wages	100-3210-511.11-00	6,303,480	6,279,317	5,807,188	5,890,832	6,148,872	
Overtime	100-3210-511.13-00	307,990	404,177	270,000	301,929	400,000	1
Certification Salary Adjustment	100-3210-511.14-00	-	-	-	-	27,080	12
Group Insurance	100-3210-512.21-00	740,662	685,143	863,263	863,263	722,456	
Medicare	100-3210-512.23-00	116,832	119,711	113,665	113,665	105,985	
Defined Contribution (ICMA)	100-3210-512.24-01	-	7,339	8,120	8,120	8,120	
Defined Benefit	100-3210-512.24-02	2,205,255	2,750,409	348,091	348,091	313,595	
Unfunded Pension	100-3210-512.28-50	-	-	2,758,427	2,758,427	-	11
Unemployment Insurance	100-3210-512.26-00	29,246	29,262	25,882	25,882	28,426	
Worker's Compensation	100-3210-512.27-00	225,023	219,559	215,191	215,191	223,818	
Uniform Allowance	100-3210-512.29-00	13,125	11,934	10,000	10,000	10,000	
Medical	100-3210-521.12-04	24,264	18,132	20,000	20,000	20,000	2
Other Professional Fees	100-3210-521.12-09	57,620	44,397	45,000	45,000	45,000	3
Technical Services	100-3210-521.13-00	5,229	2,940	3,000	3,000	3,000	4
City Utilities	100-3210-521.14-00	189,358	215,629	215,000	215,000	215,000	
Maintenance Equipment	100-3210-522.22-01	3,307	3,070	3,000	3,000	3,000	
Maintenance Buildings	100-3210-522.22-02	44,135	37,352	35,000	35,000	40,000	5
Maintenance Vehicles	100-3210-522.22-04	55,641	44,087	45,000	45,000	45,000	6
Rental of Equipment	100-3210-522.23-20	408	-	-	-	-	
Rental of Equipment & Vehicle	100-3210-523.23-20	-	484	508	508	508	
Telephone	100-3210-523.32-01	90,494	135,628	7,500	7,500	11,864	7
Cellular Phones & Radios	100-3210-523.32-03	42,156	61,840	-	-	-	
Postage & Shipping	100-3210-523.32-05	143	61	100	100	100	
Advertising	100-3210-523.33-00	811	-	-	-	-	
Printing & Binding	100-3210-523.34-00	7,172	2,923	3,000	3,000	3,000	8
Dues & Fees	100-3210-523.36-00	2,725	2,800	2,800	2,800	15,810	9
Education & Travel	100-3210-523.37-00	9,838	10,227	10,000	10,000	10,000	
Software & Maintenance	100-3210-523.38-50	-	20,697	21,000	21,000	21,000	
Office Supplies	100-3210-531.11-01	8,984	5,743	5,800	5,800	5,800	
Operating Supplies	100-3210-531.11-02	17,579	15,117	16,000	16,000	16,000	
Certificates & Awards	100-3210-531.11-03	995	136	150	150	150	
Winter Storm	100-3210-531.11-13	-	-	-	26,373	-	
Uniforms	100-3210-531.11-40	66,111	53,627	54,000	54,000	54,000	
HVAC & Electricity	100-3210-531.12-15	5,875	5,398	5,400	5,400	5,400	
Gas (Natural & Propane)	100-3210-531.12-20	25,130	25,578	26,000	26,000	26,000	
Fuel (Diesel)	100-3210-531.12-70	338,570	323,128	325,000	325,000	325,000	
Books & Publications	100-3210-531.14-00	60	39	100	100	100	
Small & Safety Equipment	100-3210-531.16-00	16,775	10,011	10,000	10,000	10,000	
Vehicles	100-3210-551.12-00	132,536	-	-	-	-	
Claims & Damages	100-3210-578.80-00	1,037,244	49,231	25,000	25,000	25,000	
MasterCard/Visa Fees - Police	100-3210-579.50-03	816	947	1,000	1,000	1,000	
Interest Lease Expense	100-3210-582.22-50	1,875	2,930	1,497	1,497	-	10
Principal Lease	100-3210-582.22-51	-	33,468	34,903	34,903	-	10
Police - Administration		**12,127,465**	**11,632,471**	**11,335,585**	**11,477,531**	**8,890,084**	

FY15 Adopted Expenditures by Department

	Personal Services	9,941,613	10,506,851	10,419,827	10,535,400	7,988,352	
	Purchased/Contracted Services	533,302	600,267	410,908	410,908	433,282	
	Supplies	480,079	438,777	442,450	468,823	442,450	
	Capital	-	-	-	-	-	
	Debt Service	1,875	36,398	36,400	36,400	-	
	Indirect/Direct Costs	132,536	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	1,038,060	50,178	26,000	26,000	26,000	
		12,127,465	**11,632,471**	**11,335,585**	**11,477,531**	**8,890,084**	
NOTES:	1	**Vacancies & officers reaching the max level of comp time accrual**					
	2	**Vacancies that will require medical screening for background investigation**					
	3	**Vacancies for new hire background investigations & radio consultant firm**					
	4	**The need for an internet based people search feature for detectives division**					
	5	**Price increase for elevator & age of building needing more repairs**					
	6	**Repairs to aging police fleet**					
	7	**Price increase for NCIC/GCIC & COMCAST bill added to this line as teleservice**					
	8	**Thermal paper for e-tickets, criminal/traffic citations, business cards, etc.**					
	9	**New officers added to list along with addition of police dept. dues**					
	10	**Per Finance - lease agreements ended in FY2014.**					
	11	**Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**					
	12	**Certification Pay for 8 officers**					**Page 24**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Police - Jail Division							
Salaries & Wages	100-3226-511.11-00	496,266	538,631	553,173	553,173	553,173	
Overtime	100-3226-511.13-00	47,300	45,070	20,000	20,000	40,000	5
Group Insurance	100-3226-512.21-00	54,234	57,146	90,110	90,110	71,289	
Medicare	100-3226-512.23-00	7,610	8,147	8,506	8,506	7,640	
Defined Benefit	100-3226-512.24-02	172,700	256,763	27,063	27,063	29,661	
Unfunded Pension	100-3226-512.28-50	-	-	251,305	251,305	-	2
Unemployment Insurance	100-3226-512.26-00	2,472	2,617	2,911	2,911	2,617	
Worker's Compensation	100-3226-512.27-00	17,817	19,051	18,053	18,053	20,723	
Medical	100-3226-521.12-04	507	-	500	500	500	
Other Professional Fees	100-3226-521.12-09	235,579	83,377	80,000	80,000	80,000	
Settlement Costs	100-3226-521.12-13	-	1,000,000	1,000,000	1,000,000	200,000	1
Maintenance Equipment	100-3226-522.22-01	-	-	-	-	-	
Maintenance Buildings	100-3226-522.22-02	45,643	5,229	20,000	20,000	20,000	3
Telephone	100-3226-523.32-01	-	-	-	-	-	
Education & Travel	100-3226-523.37-00	45	28	100	100	100	
Office Supplies	100-3226-531.11-01	669	668	675	675	675	
Operating Supplies	100-3226-531.11-02	11,615	8,909	9,000	9,000	20,000	4
Food	100-3226-531.13-00	65,700	61,309	61,500	61,500	70,000	4
Small & Safety Equipment	100-3226-531.16-00	4,169	-	-	-		
Police - Jail Division		**1,162,326**	**2,086,945**	**2,142,896**	**2,142,896**	**1,116,378**	
	Personal Services	798,399	927,425	971,121	971,121	725,103	
	Purchased/Contracted Services	281,774	1,088,634	1,100,600	1,100,600	300,600	
	Supplies	82,153	70,886	71,175	71,175	90,675	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	-	-	-	-	-	
		1,162,326	**2,086,945**	**2,142,896**	**2,142,896**	**1,116,378**	

NOTES:

1. **Per Legal - last payment of $200K due 12/13/14.**
2. **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
3. **Repairs needed for HVAC, Elevator, etc.**
4. **Increase capacity from increase jail population (Hapeville & College Park)**
5. **Vacancies, comp time max & increase jail population**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Police - Code Enforcement							
Salaries & Wages	100-3280-511.11-00	83,600	65,072	152,131	152,131	166,838	1
Overtime	100-3280-511.13-00	11,042	5,697	3,500	3,500	3,500	
Group Insurance	100-3280-512.21-00	13,333	8,782	35,507	35,507	25,500	
Medicare	100-3280-512.23-00	1,287	972	2,248	2,248	2,747	
Defined Benefit	100-3280-512.24-02	31,445	29,815	10,275	10,275	6,480	
Unfunded Pension	100-3280-512.28-50	-	-	80,587	80,587	-	2
Unemployment Insurance	100-3280-512.26-00	433	314	949	949	949	
Worker's Compensation	100-3280-512.27-00	4,541	3,474	6,073	6,073	10,956	
Telephone	100-3280-523.32-01	8,020	12,562	-	-	-	
Cellular Phones & Radios	100-3280-523.32-03	2,972	3,089	-	-	-	
Printing & Binding	100-3280-523.34-00	-	-	-	-	-	
Education & Travel	100-3280-523.37-00	-	-	-	-	2,000	3
Office Supplies	100-3280-531.11-01	-	-	-	-	1,500	
Operating Supplies	100-3280-531.11-02	-	-	-	-	1,000	4
Uniforms	100-3280-531.11-40	-	-	-	-	2,500	1
Police - Code Enforcement		**156,673**	**129,777**	**291,270**	**291,270**	**223,970**	
	Personal Services	145,681	114,126	291,270	291,270	216,970	
	Purchased/Contracted Services	10,992	15,651	-	-	2,000	
	Supplies	-	-	-	-	5,000	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	-	-	-	-	-	
		156,673	**129,777**	**291,270**	**291,270**	**223,970**	
NOTES:	1	**Vacant positions funded**					
	2	**Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**					
	3	**Training for new hires**					
	4	**Operating start up costs**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Fire							
Salaries & Wages	100-3510-511.11-00	3,489,254	3,355,617	3,457,881	3,554,117	3,437,549	
Overtime	100-3510-511.13-00	269,722	143,365	150,000	162,341	150,000	
Group Insurance	100-3510-512.21-00	412,672	425,839	437,169	437,169	407,285	
Medicare	100-3510-512.23-00	51,975	47,685	42,208	42,208	46,520	
Defined Contribution (ICMA)	100-3510-512.24-01	-	12,864	12,388	12,388	12,387	
Defined Benefit	100-3510-512.24-02	1,289,538	1,581,091	325,311	325,311	183,339	
Unfunded Pension	100-3510-512.28-50	-	-	1,350,250	1,350,250	-	10
Unemployment Insurance	100-3510-512.26-00	16,081	14,812	15,148	15,148	15,523	
Worker's Compensation	100-3510-512.27-00	197,705	188,038	183,753	183,753	208,878	
Medical	100-3510-521.12-04	993	2,778	2,000	2,000	2,000	
Other Professional Fees	100-3510-521.12-09	44,468	32,130	35,000	35,000	106,855	1
Technical Services	100-3510-521.13-00	360	252	100	100	250	2
City Utilities	100-3510-521.14-00	70,370	74,554	75,000	75,000	75,000	
Maintenance Equipment	100-3510-522.22-01	40,149	11,278	12,000	12,000	45,240	3
Maintenance Buildings	100-3510-522.22-02	20,710	43,459	37,500	37,500	37,500	
Maintenance Vehicles	100-3510-522.22-04	102,696	82,059	72,000	72,000	72,000	4
Telephone	100-3510-523.32-01	34,372	53,834	-	-	-	
Cellular Phones & Radios	100-3510-523.32-03	10,287	13,590	-	-	-	
Postage & Shipping	100-3510-523.32-05	10	13	-	-	50	5
Printing & Binding	100-3510-523.34-00	1,411	1,300	1,500	1,500	2,000	6
Dues & Fees	100-3510-523.36-00	1,679	1,728	1,700	1,700	1,700	
Education & Travel	100-3510-523.37-00	23,246	28,442	20,000	20,000	20,000	7
Software & Maintenance	100-3510-523.38-50	3,490	3,490	-	-	-	
Office Supplies	100-3510-531.11-01	2,580	4,262	2,500	2,500	2,500	
Operating Supplies	100-3510-531.11-02	92,044	84,775	85,000	85,000	85,000	
Certificates & Awards	100-3510-531.11-03	1,275	1,854	2,000	2,000	2,000	
Uniforms	100-3510-531.11-40	29,351	26,364	25,000	25,000	25,000	8
Gas (Natural & Propane)	100-3510-531.12-20	14,725	16,525	16,000	16,000	16,000	
Fuel (Diesel)	100-3510-531.12-70	60,410	56,272	57,000	57,000	57,000	
Books & Publications	100-3510-531.14-00	714	3,333	3,500	3,500	3,500	
Small & Safety Equipment	100-3510-531.16-00	69,694	39,557	38,000	38,000	38,000	
Capital Improvements	100-3510-541.16-00	-	-	-	165,000	-	
Claims & Damages	100-3510-578.80-00	6,775	3,005	3,000	3,000	3,000	
Interest Lease Expense	100-3510-582.22-50	25,333	27,162	33,806	33,806	25,365	9
Principal Lease	100-3510-582.22-51	792,239	118,973	263,449	263,449	271,890	9
Fire		**7,176,328**	**6,500,300**	**6,760,163**	**7,033,740**	**5,353,331**	
	Personal Services	5,726,947	5,769,311	5,974,108	6,082,685	4,461,481	
	Purchased/Contracted Services	354,241	348,907	256,800	256,800	362,595	
	Supplies	270,793	232,942	229,000	229,000	229,000	
	Capital	-	-	-	165,000	-	
	Debt Service	817,572	146,135	297,255	297,255	297,255	
	Other Costs	6,775	3,005	3,000	3,000	3,000	
		7,176,328	**6,500,300**	**6,760,163**	**7,033,740**	**5,353,331**	

FY15 Adopted Expenditures by Department

NOTES:		
	1	Includes the City's Code Red annual fee. It also includes the cost for a department promotional exam in FY15.
	2	This increase is based on previous cost of services.
	3	This includes the cost to maintain emergency extraction equipment on each apparatus, repair and service the exhaust systems at each station, and the maintenance for the ALS equipment used by paramedics.
	4	This increase is based on previous cost of services.
	5	Each department is responsible for this expense.
	6	Includes the cost to print the Fire Department Rules and Regulation Book for employees.
	7	The cost of the EMS Training Conference and the Car seat technician certification course.
	8	Based on previous expense of ($416 allowance per employee)
	9	Per Finance - the cost for new apparatus lease payments.
	10	Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Public Works - Administration							
Salaries & Wages	**100-4210-511.11-00**	169,498	170,177	109,209	109,209	118,500	
Overtime	**100-4210-511.13-00**	-	-	-	-	-	
Group Insurance	**100-4210-512.21-00**	7,521	9,369	11,022	11,022	14,592	
Medicare	**100-4210-512.23-00**	2,383	2,373	1,523	1,523	1,636	
Defined Contribution (ICMA)	**100-4210-512.24-01**	-	8,662	-	-	4,800	
Defined Benefit	**100-4210-512.24-02**	37,287	38,219	2,700	2,700	2,310	
Unfunded Pension	**100-4210-512.28-50**	-	-	44,844	44,844	-	2
Unemployment Insurance	**100-4210-512.26-00**	726	756	513	513	581	
Worker's Compensation	**100-4210-512.27-00**	7,132	7,272	7,685	7,685	5,010	
Medical	**100-4210-521.12-04**	-	-	-	-	-	
Other Professional Fees	**100-4210-521.12-09**	-	-	-	-	1,000	
Telephone	**100-4210-523.32-01**	13,829	17,945	-	-	-	1
Cellular Phones & Radios	**100-4210-523.32-03**	2,540	3,202	-	-	-	1
Dues & Fees	**100-4210-523.36-00**	116	-	-	-	500	
Education & Travel	**100-4210-523.37-00**	1,052	529	500	500	1,500	
Office Supplies	**100-4210-531.11-01**	949	503	500	500	500	
Operating Supplies	**100-4210-531.11-02**	-	-	-	-	-	
Interest Exp./Capital Leases	**100-4210-579.22-00**	51,408	-	-	-	-	
Principal Lease	**100-4210-579.23-00**	666,335	-	-	-	-	
Public Works - Administration		**960,776**	**259,007**	**178,496**	**178,496**	**150,929**	
	Personal Services	224,547	236,828	177,496	177,496	147,429	
	Purchased/Contracted Services	17,537	21,676	500	500	3,000	
	Supplies	949	503	500	500	500	
	Other Costs	717,743	-	-	-	-	
		960,776	**259,007**	**178,496**	**178,496**	**150,929**	
NOTES:	1	**Cost moved to IT**					
	2	**Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**					
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FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Public Works - Roads & Drainage							
Salaries & Wages	100-4220-511.11-00	268,536	288,465	238,377	256,098	311,946	
Overtime	100-4220-511.13-00	-	711	1,000	8,261	1,000	
Group Insurance	100-4220-512.21-00	44,318	51,242	49,426	49,426	49,533	
Medicare	100-4220-512.23-00	3,624	3,928	3,159	3,159	4,798	
Defined Benefit	100-4220-512.24-02	100,242	137,202	14,302	14,302	16,301	
Unfunded Pension	100-4220-512.28-50	-	-	97,883	97,883	-	4
Unemployment Insurance	100-4220-512.26-00	1,134	1,264	1,098	1,098	1,459	
Worker's Compensation	100-4220-512.27-00	20,564	21,899	19,852	19,852	24,225	
Engineering	100-4220-521.12-02	3,300	-	-	-	-	
Medical	100-4220-521.12-04	629	58	100	100	100	
Other Professional Fees	100-4220-521.12-09	1,331	2,291	2,000	2,000	2,000	
Maintenance Equipment	100-4220-522.22-01	-	-	2,000	2,000	2,000	
Maintenance Vehicles	100-4220-522.22-04	-	-	5,000	5,000	5,000	
Rental of Equipment	100-4220-522.23-20	8,467	1,327	1,500	1,500	1,500	
Telephone	100-4220-523.32-01	710	3,589	-	-	-	1
Cellular Phones & Radios	100-4220-523.32-03	2,510	3,275	-	-	-	1
Postage & Shipping	100-4220-523.32-05	420	-	-	-	100	
Dues & Fees	100-4220-523.36-00	-	200	200	200	200	2
Education & Travel	100-4220-523.37-00	2,460	387	500	500	2,850	2
Towing	100-4220-523.39-01	-	500	750	750	900	5
Uniform & Towel Services	100-4220-523.40-00	6,279	5,191	6,000	6,000	6,000	
Office Supplies	100-4220-531.11-01	197	-	100	100	100	
Operating Supplies	100-4220-531.11-02	22,823	7,810	-	-	11,000	6
Construction Supplies	100-4220-531.11-09	122,993	96,945	80,000	80,000	74,500	7
Winter Storm	100-4220-531.11-13	-	-	-	11,997	-	
Small & Safety Equipment	100-4220-531.16-00	-	1,029	1,000	1,000	1,000	
Street & Roads	100-4220-541.12-10	7,461	33,604	60,000	60,000	64,000	8
Machinery	100-4220-542.21-00	46,025	-	-	-	-	
Vehicles	100-4220-542.22-00	71,925	-	-	-	-	
Allocated Direct Cost from Fleet	100-4220-551.26-00	235,786	223,231	255,083	255,083	295,841	
Allocated Direct Cost from Storm Water	100-4220-551.28-00	566,188	(8,972)	-	-	-	
Claims & Damages	100-4220-578.80-00	4,971	4,025	3,000	3,000	5,000	
Interest Lease Expense	100-4220-582.22-50	-	13,648	11,119	11,119	8,492	3
Principal Lease	100-4220-582.22-51	-	66,807	69,337	69,337	71,964	3
Public Works - Roads & Drainage		**1,542,893**	**959,656**	**922,786**	**959,765**	**961,809**	
	Personal Services	438,418	504,711	425,097	450,079	409,262	
	Purchased/Contracted Services	26,106	16,818	18,050	18,050	20,650	
	Supplies	146,013	105,784	81,100	93,097	86,600	
	Capital	125,411	33,604	60,000	60,000	64,000	
	Debt Service	-	80,455	80,456	80,456	80,456	
	Indirect/Direct Costs	801,974	214,259	255,083	255,083	295,841	
	Other Costs	4,971	4,025	3,000	3,000	5,000	
		1,542,893	**959,656**	**922,786**	**959,765**	**961,809**	

FY15 Adopted Expenditures by Department

NOTES:						
	1	The cost were moved to Information Technology to control cost.				
	2	Continuing Education				
	3	Lease purchase payment - per Finance				
	4	Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)				
	5	Towing for excavator with additional increase for service				
	6	Rock and sand				
	7	Asphalt, tack and concrete				
	8	Street signs and striping paint				
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FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Public Works - Transportation							
Salaries & Wages	100-4230-511.11-00	64,800	70,200	70,200	70,200	70,200	
Group Insurance	100-4230-512.21-00	4,488	893	333	333	9,073	
Medicare	100-4230-512.23-00	926	998	1,018	1,018	904	
Defined Benefit	100-4230-512.24-02	24,365	33,439	4,212	4,212	4,212	
Unfunded Pension	100-4230-512.28-50	-	-	28,826	28,826	-	2
Unemployment Insurance	100-4230-512.26-00	285	312	330	330	330	
Worker's Compensation	100-4230-512.27-00	3,476	3,802	4,026	4,026	4,024	
Engineering	100-4230-521.12-02	4,608	57,056	57,000	57,000	57,000	
Telephone	100-4230-523.32-01	355	1,794	-	-	-	1
Cellular Phones & Radios	100-4230-523.32-03	958	1,035	-	-	-	1
Dues & Fees	100-4230-523.36-00	754	320	320	320	500	3
Education & Travel	100-4230-523.37-00	2,779	405	395	395	1,000	3
Office Supplies	100-4230-531.11-01	593	548	500	500	500	
Fuel (Diesel)	100-4230-531.12-70	-	-	-	-	-	
Books & Publications	100-4230-531.14-00	445	255	250	250	500	
Capital Improvements	100-4230-541.16-00	-	-	108,118	108,118	108,118	
Total Public Works - Transportation		**108,832**	**166,450**	**275,528**	**275,528**	**256,361**	
	Personal Services	98,340	109,644	108,945	108,945	88,743	
	Purchased/Contracted Services	9,454	56,003	57,715	57,715	58,500	
	Supplies	1,038	803	750	750	1,000	
	Capital	-	-	108,118	108,118	108,118	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	-	-	-	-	-	
		108,832	**166,450**	**275,528**	**275,528**	**256,361**	

NOTES:

1 **The cost were moved to Information Technology to control cost.**

2 **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**

3 **Continuing Education**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Parks & Recreation - Administration							
Salaries & Wages	**100-6110-511.11-00**	146,716	95,407	36,601	36,601	36,601	
Overtime	**100-6110-511.13-00**	246	-	-	-	-	
Group Insurance	**100-6110-512.21-00**	7,563	5,196	1,075	1,075	9,182	
Medicare	**100-6110-512.23-00**	3,277	3,612	1,692	1,692	410	
Defined Contribution (ICMA)	**100-6110-512.24-01**	-	8,554	-	-	-	
Defined Benefit	**100-6110-512.24-02**	30,148	19,650	2,197	2,197	2,196	
Unemployment Insurance	**100-6110-512.26-00**	643	430	537	537	172	
Worker's Compensation	**100-6110-512.27-00**	6,103	2,928	3,184	3,184	124	
Medical	**100-6110-521.12-04**	273	-	-	-	-	
Technical Services	**100-6110-521.13-00**	25,220	-	-	-	-	
City Utilities	**100-6110-521.14-00**	10	-	-	-	-	
Telephone	**100-6110-523.32-01**	12,603	19,739	-	-	-	
Cellular Phones & Radios	**100-6110-523.32-03**	6,165	6,678	-	-	-	
Postage & Shipping	**100-6110-523.32-05**	-	-	-	-	100	
Advertising	**100-6110-523.33-00**	2,160	-	-	-	1,500	
Printing & Binding	**100-6110-523.34-00**	2,591	-	-	-	500	
Travel (Local)	**100-6110-523.35-00**	68	1,497	-	-	1,000	
Dues & Fees	**100-6110-523.36-00**	2,370	1,346	-	-	1,300	
Education & Travel	**100-6110-523.37-00**	4,647	2,246	-	-	1,500	
Office Supplies	**100-6110-531.11-01**	2,342	1,483	-	-	500	
Operating Supplies	**100-6110-531.11-02**	70	-	-	-	-	
Uniforms	**100-6110-531.11-40**	8,520	4,711	-	-	500	
HVAC & Electricity	**100-6110-531.12-15**	-	-	-	-	-	
Small & Safety Equipment	**100-6110-531.16-00**	-	-	-	-	-	
Computers & Hardware	**100-6110-542.24-00**	3,481	1,137	-	-	1,150	
Parks & Recreation - Administration		**265,215**	**174,614**	**45,286**	**45,286**	**56,735**	
	Personal Services	194,697	135,777	45,286	45,286	48,685	
	Purchased/Contracted Services	56,106	31,506	-	-	5,900	
	Supplies	10,932	6,194	-	-	1,000	
	Capital	3,481	1,137	-	-	1,150	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	-	-	-	-	-	
		265,215	**174,614**	**45,286**	**45,286**	**56,735**	
NOTES:							

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Parks & Recreation - Programs							
Salaries & Wages	100-6120-511.11-00	205,169	194,895	247,468	247,468	299,363	
Overtime	100-6120-511.13-00	1,721	-	-	-	-	
Group Insurance	100-6120-512.21-00	19,368	14,691	21,834	21,834	17,785	
Medicare	100-6120-512.23-00	5,207	4,128	7,185	7,185	12,579	
Defined Benefit	100-6120-512.24-02	62,736	81,541	9,923	9,923	9,923	
Unfunded Pension	100-6120-512.28-50	-	-	53,231	53,231	-	3
Unemployment Insurance	100-6120-512.26-00	931	872	1,090	1,090	989	
Worker's Compensation	100-6120-512.27-00	9,772	9,458	13,962	13,962	15,083	
Medical	100-6120-521.12-04	910	422	500	500	500	
Other Professional Fees	100-6120-521.12-09	15,271	26,071	22,000	22,000	22,000	6
Maintenance Buildings	100-6120-522.22-02	199	-	-	-	-	
Travel (Local)	100-6120-523.35-00	3,087	313	1,200	1,200	1,200	
Dues & Fees	100-6120-523.36-00	16,259	9,545	10,500	10,500	10,500	1
Education & Travel	100-6120-523.37-00	64	12	-	-	-	
Office Supplies	100-6120-531.11-01	-	-	1,500	1,500	1,500	2
Operating Supplies	100-6120-531.11-02	42,188	27,636	37,095	37,095	37,095	
Uniforms	100-6120-531.11-40	-	-	2,300	2,300	2,300	4
Programs Expense	100-6120-531.11-12	-	-	21,500	21,500	21,500	5
Food	100-6120-531.13-00	-	2,087	2,000	2,000	2,000	
Equipment	100-6120-542.20-00	-	4,279	5,000	5,000	5,000	
Refunds	100-6120-579.01-00	145	1,038	1,500	1,500	1,500	
Parks & Recreation - Programs		**383,028**	**376,988**	**459,788**	**459,788**	**460,817**	
	Personal Services	304,904	305,585	354,693	354,693	355,722	
	Purchased/Contracted Services	35,790	36,363	34,200	34,200	34,200	
	Supplies	42,188	29,723	64,395	64,395	64,395	
	Capital	-	4,279	5,000	5,000	5,000	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	145	1,038	1,500	1,500	1,500	
		383,028	**376,988**	**459,788**	**459,788**	**460,817**	

NOTES:

1. $3K moved from P & R Administration
2. $1,500 moved from P & R Administration to cover employee uniforms
3. Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)
4. Cost moved from Administration
5. Expenses to cover the following programs: football, cheerleading, basketball, baseball, summer camp, tournament fees, Christmas tree lighting and senior citizens program
6. Overtime for Police for city events

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Parks & Recreation - Facilities							
Salaries & Wages	100-6122-511.11-00	194,838	179,955	218,368	218,368	216,559	
Overtime	100-6122-511.13-00	1,616	91	100	100	100	
Group Insurance	100-6122-512.21-00	27,714	24,622	44,664	44,664	39,362	
Medicare	100-6122-512.23-00	5,041	4,072	4,323	4,323	4,575	
Defined Benefit	100-6122-512.24-02	59,754	74,921	11,847	11,847	9,594	
Unfunded Pension	100-6122-512.28-50	-	-	81,083	81,083	-	1
Unemployment Insurance	100-6122-512.26-00	892	787	1,039	1,039	1,239	
Worker's Compensation	100-6122-512.27-00	9,341	7,994	10,359	10,359	11,559	
Medical	100-6122-521.12-04	842	15	100	100	100	
Other Professional Fees	100-6122-521.12-09	10,213	15,419	7,000	7,000	7,000	3
City Utilities	100-6122-521.14-00	69,441	78,019	75,000	75,000	75,000	
Maintenance Equipment	100-6122-522.22-01	5,415	-	3,000	3,000	5,000	4
Maintenance Buildings	100-6122-522.22-02	27,523	5,129	7,400	7,400	8,000	5
Maintenance Vehicles	100-6122-522.22-04	854	8,644	8,500	8,500	1,000	
Rental of Equipment	100-6122-522.23-20	1,967	526	1,000	1,000	1,000	
Education & Travel	100-6122-523.37-00	-	-	500	500	1,500	7
Office Supplies	100-6122-531.11-01	-	-	100	100	100	
Operating Supplies	100-6122-531.11-02	60,243	21,162	21,000	21,000	22,000	
Uniforms	100-6122-531.11-40	-	-	5,000	5,000	5,500	2
Janitorial Supplies	100-6122-531.11-11	2,099	1,453	1,500	1,500	2,000	
HVAC & Electricity	100-6122-531.12-15	11,978	7,571	8,000	8,000	8,000	6
Gas (Natural & Propane)	100-6122-531.12-20	7,063	8,159	7,500	7,500	7,500	
Small & Safety Equipment	100-6122-531.16-00	3,028	770	1,000	1,000	1,000	
Machinery	100-6122-542.21-00	8,127	-	-	-	-	
Claims & Damages	100-6122-578.80-00	106	-	1,000	1,000	1,000	
Refunds	100-6122-579.01-00	360	335	500	500	350	
Interest Lease Expense	100-6122-582.22-50	1,705	524	-	-	-	
Principal Lease	100-6122-582.22-51	24,820	8,719	-	-	-	
Total Parks & Recreation - Facilities		**534,979**	**448,889**	**519,883**	**519,883**	**429,038**	
	Personal Services	299,195	292,442	371,783	371,783	282,988	
	Purchased/Contracted Services	116,255	107,752	102,500	102,500	98,600	
	Supplies	84,412	39,115	44,100	44,100	46,100	
	Capital	8,127	-	-	-	-	
	Debt Service	26,525	9,243	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	466	335	1,500	1,500	1,350	
		534,979	**448,887**	**519,883**	**519,883**	**429,038**	

NOTES:

1 **Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**
2 **Moving from Other Professional Fees**
3 **Moved expenses to Uniforms**
4 **Maintenance of lawn mowers, tractors, cutters, etc.**
5 **Maintenance on several city buildings**
6 **Cost moving to Building Maintenance**
7 **Safety training**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Community Services (Planning & Zoning)							
Salaries & Wages	100-7210-511.11-00	567,682	548,719	551,257	551,257	533,459	
Group Insurance	100-7210-512.21-00	54,954	54,740	64,110	64,110	46,961	
Medicare	100-7210-512.23-00	7,996	7,711	7,699	7,699	7,600	
Defined Contribution (ICMA)	100-7210-512.24-01	-	8,602	9,517	9,517	9,517	
Defined Benefit	100-7210-512.24-02	191,439	223,650	30,395	30,395	24,875	
Unfunded Pension	100-7210-512.28-50	-	-	220,557	220,557	-	1
Unemployment Insurance	100-7210-512.26-00	2,498	2,356	2,587	2,587	2,517	
Worker's Compensation	100-7210-512.27-00	22,422	21,960	23,556	23,556	22,722	
Medical	100-7210-521.12-04	58	-	100	100	100	
Other Professional Fees	100-7210-521.12-09	123,215	2,175	27,200	27,200	78,000	2
Maintenance Vehicles	100-7210-522.22-04	-	33	20,000	20,000	20,000	
Telephone	100-7210-523.32-01	18,332	28,712	-	-	-	
Cellular Phones & Radios	100-7210-523.32-03	3,401	5,207	-	-	-	
Postage & Shipping	100-7210-523.32-05	1,106	1,172	-	-	-	
Advertising	100-7210-523.33-00	8,560	5,781	6,000	6,000	6,000	
Printing & Binding	100-7210-523.34-00	2,627	1,191	1,500	1,500	1,500	
Travel (Local)	100-7210-523.35-00	59	105	100	100	100	
Dues & Fees	100-7210-523.36-00	1,353	1,488	1,500	1,500	1,750	3
Education & Travel	100-7210-523.37-00	4,969	10,554	2,500	2,500	2,500	
Software & Maintenance	100-7210-523.38-50	-	4,599	1,500	1,500	1,500	
Final Plat	100-7210-523.42-01	411	207	300	300	300	
Office Supplies	100-7210-531.11-01	3,064	4,201	4,000	4,000	4,000	
Operating Supplies	100-7210-531.11-02	1,423	3,441	3,000	3,000	3,000	
Certificates & Awards	100-7210-531.11-03	191	244	200	200	200	
Uniforms	100-7210-531.11-40	2,063	1,771	2,000	2,000	3,000	4
Books & Publications	100-7210-531.14-00	1,172	1,057	1,000	1,000	1,000	
Computers & Hardware	100-7210-542.24-00	6,866	3,828	-	-	4,000	5
Refunds	100-7210-579.01-00	-	795	1,000	1,000	1,000	
Claims & Damages	100-7210-578.80-00	5,953	22,945	5,000	5,000	5,000	
Total Community Services (Planning & Zoning)		**1,031,813**	**967,244**	**986,578**	**986,578**	**780,601**	
	Personal Services	846,991	867,738	909,678	909,678	647,651	
	Purchased/Contracted Services	164,091	61,224	60,700	60,700	111,750	
	Supplies	7,912	10,714	10,200	10,200	11,200	
	Capital	6,866	3,828	-	-	4,000	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	5,953	23,740	6,000	6,000	6,000	
		1,031,813	**967,244**	**986,578**	**986,578**	**780,601**	
NOTES:	1	**Unfunded Pension Liability - moved to Dept. 1599 (Facilities & Operating - pg. 22)**					
	2	**$20K - TE Grant Streetscape plans, Stenographer - $3K, Public Arts Program - $25K, Community Vision Plan @ Washington Rd - $30K, Matching funds for potential grants - $50K**					
	3	**Maintain certifications for existing personnel**					
	4	**Cost for additional Building Inspector**					
	5	**2 year Maintenance agreement for HP Plotter & Scanner**					

FY15 Adopted Expenditures by Department

Planning & Zoning Committee							
Salaries & Wages	**100-1338-511.11-00**	4,950	1,400	-	-	-	
Medicare	**100-1338-512.23-00**	-	-	-	-	-	
Other Professional Fees	**100-1338-521.12-09**	-	2,550	6,500	6,500	7,800	1
Total Planning & Zoning Committee		**4,950**	**3,950**	**6,500**	**6,500**	**7,800**	
	Personal Services	4,950	1,400	-	-	-	
	Purchased/Contracted Services	-	2,550	6,500	6,500	7,800	
	Supplies	-	-	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Other Costs	-	-	-	-	-	
		4,950	**3,950**	**6,500**	**6,500**	**7,800**	
NOTES:	1	**9 commissioners, 12 meetings + 2 special call meetings @ $50.00 each. Planning Commission Training @ $1500.00**					
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FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Economic Development							
Salaries & Wages	100-7520-511.11-00	221,336	215,329	116,944	116,944	224,059	7
Group Insurance	100-7520-512.21-00	24,090	27,156	11,064	11,064	24,469	
Medicare	100-7520-512.23-00	3,041	2,864	2,580	2,580	3,008	
Defined Contribution (ICMA)	100-7520-512.24-01	-	10,570	-	-	4,200	
Defined Benefit	100-7520-512.24-02	62,154	61,171	8,952	8,952	9,244	
Unemployment Insurance	100-7520-512.26-00	963	920	214	214	1,074	
Worker's Compensation	100-7520-512.27-00	9,986	9,510	8,618	8,618	11,137	
Medical	100-7520-521.12-04	91	-	-	-	-	
Other Professional Fees	100-7520-521.12-09	72,531	36,638	61,900	61,900	36,200	2
Main Street	100-7520-521.12-26	-	-	25,000	25,000	30,000	6
BIDA - Project Manager	100-7520-522.15-10	-	52,500	52,500	52,500	-	
BIDA - Façade Grant	100-7520-522.15-11	-	-	10,000	10,000	-	
Rental of Equipment	100-7520-522.23-20	358	1,347	-	-	-	
Telephone	100-7520-523.32-01	4,583	7,178	-	-	-	1
Cellular Phones & Radios	100-7520-523.32-03	1,785	1,862	-	-	-	1
Postage & Shipping	100-7520-523.32-05	44	143	-	-	-	
Advertising	100-7520-523.33-00	12,911	5,506	-	-	7,500	3
Printing & Binding	100-7520-523.34-00	1,565	765	-	-	3,000	4
Travel (Local)	100-7520-523.35-00	10	114	-	-	150	
Dues & Fees	100-7520-523.36-00	3,428	2,996	-	-	2,000	5
Education & Travel	100-7520-523.37-00	1,727	3,128	-	-	2,000	5
Office Supplies	100-7520-531.11-01	3,422	1,614	-	-	2,000	
Operating Supplies	100-7520-531.11-02	5	-	-	-	7,500	
Food	100-7520-531.13-00	1,080	388	-	-	-	
Books & Publications	100-7520-531.14-00	92	99	-	-	1,000	
Computers & Hardware	100-7520-542.24-00	-	-	-	-	-	
Total Economic Development		**425,203**	**441,798**	**297,772**	**297,772**	**368,541**	
	Personal Services	321,571	327,520	148,372	148,372	277,191	
	Purchased/Contracted Services	99,032	112,177	149,400	149,400	80,850	
	Supplies	4,600	2,101	-	-	10,500	
		425,203	**441,798**	**297,772**	**297,772**	**368,541**	

NOTES:

1. The cost were moved to Information Technology to control cost.
2. Downtown Beautification projects; Business Façade Improvement Assistance Program; Tri-Cities Networking Events; Friday Night Flicks; Tour of EP - Business Development Roundtable
3. Magazine ads and marketing brochures
4. Newsletter
5. Continuing Education
6. Per Main Street Association proposed budget
7. Includes Economic Development Director

FY15 Adopted Expenditures by Department

	Personal Services	24,452,168	24,966,627	24,775,626	25,024,758	24,058,688	
	Purchased/Contracted Services	5,810,094	4,988,047	5,215,712	5,215,712	4,361,997	
	Supplies	1,217,022	1,034,819	1,007,445	1,045,815	1,056,095	
	Capital	313,204	127,669	175,118	340,118	194,268	
	Debt Service	845,972	272,231	414,111	414,111	377,711	
	Other Financing Uses	-	682,599	705,919	705,919	854,528	
	Indirect/Direct Costs	934,510	214,259	833,797	833,797	862,617	
	Other Costs	560,301	(2,879,283)	847,838	847,838	680,715	
		34,133,270	**29,406,968**	**33,975,566**	**34,428,068**	**32,446,619**	
Total General Fund		**34,133,260**	**29,406,970**	**33,975,566**	**34,428,068**	**32,446,619**	
						-	
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FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Police - Condemned Funds							
Other Professional Fees	210-3222-521.12-09	600	859	15,000	15,000	39,909	
Transfer - Grant Fund	210-3222-611.10-15	-	-	25,579	25,579	670	1
Maintenance Buildings	210-3222-522.22-02	4,137	2,430	-	-	-	
Postage & Shipping	210-3222-523.32-05	-	-	-	-	-	
Education & Travel	210-3222-523.37-00	90,083	31,865	75,160	75,160	75,160	
Office Supplies	210-3222-531.11-01	-	-	-	-	-	
Operating Supplies	210-3222-531.11-02	60,062	16,874	50,000	50,000	50,000	
Uniforms	210-3222-531.11-40	33,961	-	-	-	-	
Small & Safety Equipment	210-3222-531.16-00	85,649	8,773	29,261	29,261	29,261	
Vehicles	210-3222-542.22-00	222,818	-	-	-	-	
Furniture & Fixtures	210-3222-542.23-00	2,014	1,026	-	-	-	
Computers & Hardware	210-3222-542.24-00	41,809	-	-	-	-	
Total Condemned Fund - Police		**541,133**	**61,827**	**195,000**	**195,000**	**195,000**	
	Personal Services	-	-	-	-	-	
	Purchased/Contracted Services	94,820	35,154	90,160	90,160	115,069	
	Supplies	179,672	25,647	79,261	79,261	79,261	
	Capital	266,641	1,026	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	25,579	25,579	670	
	Other Costs	-	-	-	-	-	
		541,133	**61,827**	**195,000**	**195,000**	**195,000**	
NOTES:	1	**Matching Funds for Fund 250**					
The Police Department expects to receive 165,000 in Federal and 30,000 from State condemned funds.							

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Police - E-911 Fund							
Bank Service Charges	215-3800-579.91-00	414	747	-	-	-	
Salaries & Wages	215-3800-511.11-00	417,334	417,273	475,076	475,076	485,213	
Overtime	215-3800-511.13-00	57,930	73,389	25,000	25,000	25,000	
Group Insurance	215-3800-512.21-00	48,006	58,008	82,514	82,514	69,958	
Medicare	215-3800-512.23-00	6,525	6,618	6,900	6,900	6,405	
Defined Benefit	215-3800-512.24-02	153,568	201,011	31,258	31,258	27,432	
Unfunded Pension	215-3800-512.28-50	-	-	226,207	226,207	181,874	2
Unemployment Insurance	215-3800-512.26-00	2,124	2,174	2,476	2,476	2,288	
Worker's Compensation	215-3800-512.27-00	3,280	3,123	3,691	3,691	3,563	
Uniform Allowance	215-3800-512.29-00	469	442	-	-	-	
Medical	215-3800-521.12-04	1,345	607	300	300	600	5
Maintenance Equipment	215-3800-522.22-01	32,758	97,785	90,243	90,243	137,050	3
Rental of Equipment	215-3800-522.23-20	2,984	1,164	1,000	1,000	2,328	
Telephone	215-3800-523.32-01	116,381	52,046	183,611	183,611	183,611	6
Cellular Phones & Radios	215-3800-523.32-03	1,992	1,745	-	-	-	1
Dues & Fees	215-3800-523.36-00	191	222	222	222	2,117	
Education & Travel	215-3800-523.37-00	3,494	28	100	100		
Software & Maintenance	215-3800-523.38-50	-	582	650	650	-	7
Office Supplies	215-3800-531.11-01	3,484	3,400	3,500	3,500	3,500	
Operating Supplies	215-3800-531.11-02	2,217	2,093	2,100	2,100	2,100	
Capital Improvements	215-3800-541.16-00	-	-	-	313,000	-	
Salary Contingency (Cost Of Living Adjustment)	215-3800-579.21-50	-	-	-	-	9,704	8
Allocated Direct Cost from IT	215-3800-551.15-00	-	-	51,671	51,671	37,785	4
Computers & Hardware	215-3800-542.24-00	3,525	-	-	-		
Total E-911 Fund		**858,022**	**922,457**	**1,186,519**	**1,499,519**	**1,180,528**	
	Personal Services	689,236	762,038	853,122	853,122	801,733	
	Purchased/Contracted Services	159,146	154,179	276,126	276,126	325,706	
	Supplies	5,701	5,493	5,600	5,600	5,600	
	Capital	3,525	-	-	313,000	-	
	Indirect/Direct Costs	-	-	51,671	51,671	37,785	
	Other Costs	414	747	-	-	9,704	
		858,022	**922,457**	**1,186,519**	**1,499,519**	**1,180,528**	
NOTES:	1	**The cost were moved to Information Technology to control cost.**					
	2	**Unfunded Pension Liability**					
	3	**Language line & EarthLink added**					
	4	**E911 portion for IT cost**					
	5	**New hires**					
	6	**Motorola upgrade - 800 MHz (radio usage & annual maintenance)**					
	7	**Moved to Rental of equipment**					
	8	**2% Cost of Living Adjustment**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Restricted Grants							
Bank Service Charges	225-1599-579.91-00	30	-	-	-	-	
Expenses from prior year	225-1599-579.11-00	-	-	-	-	5,514,008	1
Small & Safety Equipment	225-3510-531.16-00	7,500	-	-	-	-	
Machinery	225-3510-542.21-00	-	-	-	-	-	
Street & Roads	225-4210-541.12-10	188,081	-	-	-	-	
Other Professional Fees	225-4230-521.12-09	14,200	242,180	-	-	-	
Land	225-4230-541.11-00	-	-	2,568,352	2,568,352	-	
Other Professional Fees	225-4570-521.12-09	-	-	485,000	485,000	-	
Other Professional Fees	225-6110-521.12-09	10,179	86,259	100,000	100,000	-	
Technical Services	225-6110-521.13-00	-	-	-	-	-	
Advertising	225-6110-523.33-00	360	-	-	-	-	
Travel (Local)	225-6110-523.35-00	-	1,862	-	-	-	
Dues & Fees	225-6110-523.36-00	-	-	-	-	-	
Education & Travel	225-6110-523.37-00	17,245	1,868	-	-	-	
Operating Supplies	225-6110-531.11-02	170	659	-	-	-	
Books & Publications	225-6110-531.14-00	-	-	-	-	-	
Improvements	225-6110-541.12-00	28,451	-	-	-	-	
Engineering	225-7210-521.12-02	-	44,910	-	-	-	
Other Professional Fees	225-7210-521.12-09	119,045	-	2,360,656	2,360,656	3,333,556	2
Construction Services	225-7210-522.24-00	126,879	-	-	-	-	
Education & Travel	225-7210-523.37-00	6,624	-	-	-	-	
Operating Supplies	225-7210-531.11-02	15,468	-	-	-	-	
Improvements	225-7310-541.12-00	-	-	-	-	-	
Other Professional Fees	225-7520-521.12-09	72,000	8,000	-	-	-	
Total Restricted Grants		**606,232**	**385,738**	**5,514,008**	**5,514,008**	**8,847,564**	
	Personal Services	-	-	-	-	-	
	Purchased/Contracted Services	366,532	385,079	2,945,656	2,945,656	3,333,556	
	Supplies	23,138	659	-	-	-	
	Capital	216,532	-	2,568,352	2,568,352	-	
	Other Costs	30	-	-	-	5,514,008	
		606,232	**385,738**	**5,514,008**	**5,514,008**	**8,847,564**	
NOTES:	1	**FY14 Carryover**					
	2	**New grants awarded**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Police - Grants Fund							
Overtime	**250-3210-511.13-00**	-	-	-	-		
Other Professional Fees	**250-3210-521.12-09**	45,500	177,470	193,440	193,440	61,158	
Education & Travel	**250-3210-523.37-00**	2,401	1,261	-	-	-	
Operating Supplies	**250-3210-531.11-02**	2,215	-	-	-	-	
Certificates & Awards	**250-3210-531.11-03**	58	-	-	-	-	
Small & Safety Equipment	**250-3210-531.16-00**	40,714	29,726	34,361	34,361	-	
Machinery	**250-3210-542.21-00**	19,701	-	-	-	-	
Computers & Hardware	**250-3210-542.24-00**	260,234	3,249	-	-	-	
Total Grants Fund - Police		**370,823**	**211,706**	**227,801**	**227,801**	**61,158**	
	Personal Services	-	-	-	-	-	
	Purchased/Contracted Services	47,901	178,731	193,440	193,440	61,158	
	Supplies	42,987	29,726	34,361	34,361	-	
	Capital	279,935	3,249	-	-	-	
		370,823	**211,706**	**227,801**	**227,801**	**61,158**	
NOTES:							
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FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Bond Service Funds							
TAD Bonds 2002 B							
Transfer to Paying Agent	**270-8002-614.10-10**	-	-	-	-	946,218	1
Principal	**270-8002-581.11-00**	735,000	790,000	860,000	860,000	930,000	
Interest Expense	**270-8002-582.21-00**	1,630,800	1,572,000	1,508,800	1,508,800	1,440,000	
Total TAD Bonds 2002 B		**2,365,800**	**2,362,000**	**2,368,800**	**2,368,800**	**3,316,218**	
	Supplies	-	-	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	2,365,800	2,362,000	2,368,800	2,368,800	2,370,000	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	946,218	
	Indirect/Direct Costs	-	-	-	-	-	
	Other Costs	-	-	-	-	-	
		2,365,800	**2,362,000**	**2,368,800**	**2,368,800**	**3,316,218**	
TAD Corridors Fund							
Bank Charges	**280-8002-579.10-00**	-	-	-	-	-	
Transfer to Paying Agent	**280-8002-614.10-10**	-	-	-	-	150,000	2
Principal	**280-8002-581.11-00**	-	-	-	-	-	
TAD Corridors Fund		-	-	-	-	**150,000**	
	Other Financing Uses	-	-	-	-	150,000	
	Indirect/Direct Costs	-	-	-	-	-	
	Other Costs	-	-	-	-	-	
		-	-	-	-	**150,000**	
Total Debt Service Fund		**2,365,800**	**2,362,000**	**2,368,800**	**2,368,800**	**3,466,218**	
NOTES:	1	**Camp Creek TAX revenue tax increment to Fulton County & Board of Education**					
	2	**East Point TAD revenue tax increment**					
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FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Hotel/Motel Fund							
Hotel/Motel Fund - Transfer (Out)							
New Municipal Center	**275-1585-541.50-01**	-	-	-	-	-	
Transfer - General Fund	**275-1585-611.11-01**	990,137	1,047,008	1,050,000	1,050,000	1,050,000	1
Government Center	**275-1585-611.11-03**	488,918	523,505	-	-	-	
Hotel/Motel Fund - Transfer (Out)		**1,479,055**	**1,570,513**	**1,050,000**	**1,050,000**	**1,050,000**	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	1,479,055	1,570,513	1,050,000	1,050,000	1,050,000	
	Contingency	-	-	-	-	-	
		1,479,055	1,570,513	1,050,000	1,050,000	1,050,000	
Hotel/Motel Fund - Expenses							
DMO	**275-7520-523.22-10**	-	-	1,225,000	1,225,000	1,225,000	2
Product Development	**275-7520-523.22-20**	-	-	-	-	-	
Tourism Promotion	**275-7520-523.22-30**	1,161,309	1,221,509	525,000	525,000	525,000	3
Total Hotel/Motel Fund - Expenses		**1,161,309**	**1,221,509**	**1,750,000**	**1,750,000**	**1,750,000**	
Hotel/Motel Fund		**2,640,364**	**2,792,022**	**2,800,000**	**2,800,000**	**2,800,000**	
	Personal Services	-	-	-	-	-	
	Purchased/Contracted Services	1,161,309	1,221,509	1,750,000	1,750,000	1,750,000	
	Supplies	-	-	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	1,479,055	1,570,513	1,050,000	1,050,000	1,050,000	
	Indirect/Direct Costs	-	-	-	-	-	
	Other Costs	-	-	-	-	-	
		2,640,364	**2,792,022**	**2,800,000**	**2,800,000**	**2,800,000**	
NOTES:	1	**Combined with Fund 260**					
	2	**ACVB Promotion The City of East Point Georgia**					
	3	**Tourism / Auditorium Renovation**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Bond Construction Fund							
Bank Service Charges	**340-1565-579.91-00**	26	-	-	-	-	
Wachovia	**340-1565-541.13-11**	109,600	-	-	-	-	
Improvements	**340-1565-541.13-20**	44,930	-	-	-	-	
Principal	**340-1565-581.11-00**	-	-	-	-	-	
Total Bond Construction Fund		**154,556**	-	-	-	-	
	Personal Services	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	-	
	Supplies	-	-	-	-	-	
	Capital	154,530	-	-	-	-	
	Indirect/Direct Costs	-	-	-	-	-	
	Other Costs	26	-	-	-	-	
		154,556	-	-	-	-	
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FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Capital Project Fund							
Computers & Hardware	350-1324-542.24-00	12,212	5,375	-	-	-	
Roof	350-1517-541.20-01	85,000	-	-	-	-	
Computers & Hardware	350-1517-542.24-00	19,998	-	-	-	-	
Computers & Hardware	350-1535-542.24-00	239,672	270,758	500,000	500,000	-	
Transfer - Grant Fund	350-1585-611.10-15	-	-	1,182,721	1,182,721	898,000	1
Buildings	350-1599-541.13-00	72,907	126,778	-	69,752	-	
Computers & Hardware	350-1599-542.24-00	-	-	-	267	-	
Expenses from prior year	350-1599-579.11-00	-	-	-	-	1,182,721	3
Capital Improvements	350-2650-541.16-00	-	17,487	-	18,723	-	
Capital Improvements	350-3210-541.16-00	-	20,314	-	-	-	
Vehicles	350-3210-542.22-00	33,924	-	-	218,925	-	
Capital Improvements	350-3510-541.16-00	-	103,800	-	-	-	
Fire Station Facilities	350-3510-541.16-03	37,824	-	-	-	-	
Street & Roads	350-4210-541.12-10	245,673	21,731	-	-	-	
Traffic Signal	350-4210-541.12-11	-	-	-	-	-	
Capital Improvements	350-4210-541.16-00	71,523	-	-	-	-	
Vehicles	350-4220-542.22-00	-	-	-	-	-	
Capital Improvements	350-4230-541.16-00	66,563	697,907	1,000,000	1,000,000	497,728	2
Vehicles	350-4520-542.22-00	-	-	-	-	-	
Roof	350-4600-541.20-01	90,000	-	-	-	-	
Computers & Hardware	350-6110-542.24-00	3,640	-	-	-	-	
Capital Improvements	350-6122-541.16-00	249,051	206,365	-	3,200	-	
Machinery	350-6122-542.21-00	22,369	-	-	-	-	
Total Capital Projects Fund		**1,250,356**	**1,470,515**	**2,682,721**	**2,993,588**	**2,578,449**	
	Supplies	-	-	-	-	-	
	Capital	1,250,356	1,470,515	1,500,000	1,810,867	497,728	
	Other Financing Uses	-	-	1,182,721	1,182,721	898,000	
	Indirect/Direct Costs	-	-	-	-	-	
	Other Costs	-	-	-	-	1,182,721	
		1,250,356	**1,470,515**	**2,682,721**	**2,993,588**	**2,578,449**	

NOTES:

1 **Matching funds committed from FY2014-2017 with MCT Funds; an additional $495K is being requested for the Semmes Street Bicycle & Pedestrian Improvements Grant**

2 **Roll over funds from FY14 Budget for Transportation projects - See Addendum section for project listing**

3 **FY14 matching funds - rollover**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Water - Sewer Administration							
Water - Transfer Allocations							
Computers & Hardware	**505-1585-542.24-00**	96,326	-	-	-	-	
Transfer to Storm water	**505-1585-611.11-32**	-	-	-	-	-	
Water - Transfer Allocations		**96,326**	-	-	-	-	
	Supplies	-	-	-	-	-	
	Capital	96,326	-	-	-	-	
	Debt Service	-	-	-	-	-	
		96,326	-	-	-	-	
Water - Sewer Administration							
Salaries & Wages	**505-4310-511.11-00**	118,466	119,131	119,132	119,132	37,132	
Overtime	**505-4310-511.13-00**	201	-	-	-	-	
Group Insurance	**505-4310-512.21-00**	5,412	5,464	6,627	6,627	9,184	
Medicare	**505-4310-512.23-00**	1,649	1,674	1,660	1,660	405	
Defined Contribution (ICMA)	**505-4310-512.24-01**	-	6,497	6,560	6,560	-	
Defined Benefit	**505-4310-512.24-02**	21,096	17,498	2,228	2,228	2,228	
OPEB Liability	**505-4310-512.24-04**	-	-	-	-	46,022	6
Unfunded Pension	**505-4310-512.28-50**	-	-	15,247	15,247	-	1
Compensated Absences	**505-4310-512.25-00**	-	2,227	-	-	-	
Unemployment Insurance	**505-4310-512.26-00**	525	531	560	560	174	
Worker's Compensation	**505-4310-512.27-00**	4,420	4,633	4,826	4,826	126	
Retirees Health Insurance	**505-4310-512.28-00**	-	-	35,145	35,145	32,054	4
Medical	**505-4310-521.12-04**	91	-	-	-		
City Utilities	**505-4310-521.14-00**	402,977	423,465	425,000	425,000	425,000	2
Telephone	**505-4310-523.32-01**	11,457	17,945	-	-	-	3
Cellular Phones & Radios	**505-4310-523.32-03**	2,383	2,430	-	-	-	3
Dues & Fees	**505-4310-523.36-00**	-	-	-	-	550	
Education & Travel	**505-4310-523.37-00**	-	5,407	1,500	1,500	5,000	5
Uniform & Towel Services	**505-4310-523.40-00**	-	-	-	-	-	
Office Supplies	**505-4310-531.11-01**	457	273	300	300	500	
Water - Sewer Administration		**569,135**	**607,175**	**618,785**	**618,785**	**558,375**	
	Personal Services	151,769	157,655	191,985	191,985	127,325	
	Purchased/Contracted Services	416,909	449,247	426,500	426,500	430,550	
	Supplies	457	273	300	300	500	
	Other Costs	-	-	-	-	-	
		569,135	**607,175**	**618,785**	**618,785**	**558,375**	

NOTES:		
	1	**Unfunded Pension Liability - moved to Dept. 4311 (Admin Allocations - pg. 48)**
	2	**Move from other divisions**
	3	**The cost were moved to Information Technology to control cost.**
	4	**Retirees - Health Insurance**
	5	**Continuing Education**
	6	**Previously charged to Medical in Dept. 4331. Per audit schedule**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Water - Allocated Costs							
Unfunded Pension	**505-4311-512.28-50**	-	-	-	-	571,297	2
Allocated Direct Cost from Non Departmental	**505-4311-551.14-00**	-	-	99,200	99,200	-	
Toilet Rebate Program	**505-4311-579.94-01**	(2,601,611)	1,934,538	-	-	-	
Improvements	**505-4311-541.12-00**	-	-	3,200,000	3,200,000	2,700,000	3
Allocated Indirect Cost from General Fund	**505-4311-551.29-00**	1,115,418	830,464	1,235,819	1,235,819	1,026,957	1
Water - Allocated Costs		**(1,486,193)**	**2,765,002**	**4,535,019**	**4,535,019**	**4,298,254**	
	Personal Services	-	-	-	-	571,297	
	Purchased/Contracted Services	-	-	-	-	-	
	Supplies	-	-	-	-	-	
	Capital	-	-	3,200,000	3,200,000	2,700,000	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Indirect/Direct Costs	1,115,418	830,464	1,335,019	1,335,019	1,026,957	
	Other Costs	(2,601,611)	1,934,538	-	-	-	
		(1,486,193)	**2,765,002**	**4,535,019**	**4,535,019**	**4,298,254**	
NOTES:	1	**ICP allocation to General Fund**					
	2	**Unfunded Pension (Water & Sewer portion)**					
	3	**Of the $2.9M budgeted - $2.7M (CIP funds rolled over from FY14 Budget)**					
		$2.7M proposed to Fulton County for Wastewater treatment in litigation					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Water - Sewer Line Maintenance							
Salaries & Wages	**505-4331-511.11-00**	322,996	337,482	242,763	323,019	280,468	
Overtime	**505-4331-511.13-00**	39,497	50,806	40,000	48,429	51,000	
Group Insurance	**505-4331-512.21-00**	54,776	56,445	51,551	51,551	44,686	
Medicare	**505-4331-512.23-00**	5,117	5,447	3,319	3,319	3,897	
Defined Benefit	**505-4331-512.24-02**	124,016	169,631	14,122	14,122	16,828	
Unfunded Pension	**505-4331-512.28-50**	-	-	115,219	115,219	-	1
Compensated Absences	**505-4331-512.25-00**	16,032	3,745	-	-	-	
Unemployment Insurance	**505-4331-512.26-00**	1,613	1,735	1,101	1,101	1,312	
Worker's Compensation	**505-4331-512.27-00**	26,259	25,917	19,439	19,439	21,481	
Engineering	**505-4331-521.12-02**	22,563	-	-	-	-	
Medical	**505-4331-521.12-04**	97,156	41,391	-	-	300	
Other Legal Costs	**505-4331-521.12-12**	-	-	-	-	50,000	8
Troutman Sanders	**505-4331-521.12-16**	164,810	46,142	50,000	50,000	-	
Technical Services	**505-4331-521.13-00**	58,477	-	-	-	-	
Sewerage Disposal - COA	**505-4331-522.21-11**	2,640,135	1,007,308	2,700,000	2,700,000	2,700,000	
Sewerage Disposal - Fulton County	**505-4331-522.21-13**	-	1,936,979	2,000,000	2,000,000	2,000,000	5
Maintenance Equipment	**505-4331-522.22-01**	23,978	14,275	295,000	295,000	295,000	
Maintenance Buildings	**505-4331-522.22-02**	50	209	300	300	300	
Maintenance Vehicles	**505-4331-522.22-04**	17,607	5,646	10,000	10,000	10,000	
Rental of Equipment	**505-4331-522.23-20**	118,967	26,281	7,600	7,600	7,600	
Jefferson Building Rent	**505-4331-522.23-22**	-	86,628	33,352	33,352	35,331	4
Construction Services	**505-4331-522.24-00**	132,159	51,381	36,500	36,500	36,500	
Telephone	**505-4331-523.32-01**	1,176	-	-	-	-	2
Cellular Phones & Radios	**505-4331-523.32-03**	7,654	1,701	-	-	-	2
Advertising	**505-4331-523.33-00**	-	1,111	-	-	-	
Dues & Fees	**505-4331-523.36-00**	834	-	223	223	200	
Education & Travel	**505-4331-523.37-00**	6,071	4,307	4,400	4,400	13,845	6
Uniform & Towel Services	**505-4331-523.40-00**	13,675	15,194	15,000	15,000	15,000	
Office Supplies	**505-4331-531.11-01**	360	-	500	500	500	
Operating Supplies	**505-4331-531.11-02**	79,455	39,150	38,000	38,000	55,000	
Winter Storm	**505-4331-531.11-13**	-	-	-	13,378	-	
Small & Safety Equipment	**505-4331-531.16-00**	7,072	3,823	3,100	3,100	3,100	
Allocated Direct Cost from Public Utilities Administration	**505-4331-551.13-00**	-	-	-	-	19,795	7
Allocated Direct Cost from IT	**505-4331-551.15-00**	-	-	155,014	155,014	198,371	3
Allocated Direct Cost from Meter Reading	**505-4331-551.17-00**	108,715	81,374	197,922	197,922	230,567	
Allocated Direct Cost from Customer Service	**505-4331-551.19-00**	130,711	194,819	199,303	199,303	212,217	
Allocated Direct Cost from Cashiers	**505-4331-551.20-00**	53,083	18,228	1,992	1,992	-	
Allocated Direct Cost from Customer Care Admin	**505-4331-551.22-00**	41,599	33,181	58,498	58,498	158,075	
Allocated Direct Cost from Fleet	**505-4331-551.26-00**	18,249	60,080	133,919	133,919	155,317	
Depreciation	**505-4331-561.10-00**	1,647,440	1,855,067	-	-	-	
Claims & Damages	**505-4331-578.80-00**	95,179	114,352	100,000	100,000	100,000	
Inventory Adjustments	**505-4331-579.93-00**	-	(36,225)	-	-	-	
Water - Sewer Line Maintenance		**6,077,480**	**6,253,610**	**6,528,137**	**6,630,200**	**6,716,690**	

FY15 Adopted Expenditures by Department

	Personal Services	590,305	651,208	487,514	576,199	419,672	
	Purchased/Contracted Services	3,305,312	3,238,553	5,152,375	5,152,375	5,164,076	
	Supplies	86,887	42,973	41,600	54,978	58,600	
	Depreciation	1,647,440	1,855,067	-	-	-	
	Indirect/Direct Costs	352,357	387,682	746,648	746,648	974,342	
	Other Costs	95,179	78,127	100,000	100,000	100,000	
		6,077,480	**6,253,610**	**6,528,137**	**6,630,200**	**6,716,690**	
NOTES:	**1**	**Unfunded Pension Liability - moved to Dept. 4311 (Admin Allocations - pg. 45)**					
	2	**The cost were moved to Information Technology to control cost.**					
	3	**Information Technology cost**					
	4	**Building Rent based on new allocation schedule**					
	5	**Sewer Debt owed to Fulton County**					
	6	**Continuing Education**					
	7	**Allocation for Public Utilities Administration**					
	8	**Moved from Troutman Sanders**					**Page 46**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Water - Water Treatment Plant							
Salaries & Wages	505-4430-511.11-00	644,357	684,418	674,759	674,759	676,669	7
Overtime	505-4430-511.13-00	47,493	129,422	100,000	100,000	130,000	
Group Insurance	505-4430-512.21-00	51,145	66,698	86,281	86,281	70,827	
Medicare	505-4430-512.23-00	9,149	11,382	8,885	8,885	9,264	
Defined Benefit	505-4430-512.24-02	220,867	321,412	42,482	42,482	40,600	
Unfunded Pension	505-4430-512.28-50	-	-	262,291	262,291	-	1
Unemployment Insurance	505-4430-512.26-00	2,849	3,635	3,031	3,031	3,153	
Worker's Compensation	505-4430-512.27-00	31,724	36,334	36,587	36,587	37,727	
Medical	505-4430-521.12-04	695	-	-	-	300	
Other Professional Fees	505-4430-521.12-09	10,721	116,397	40,000	40,000	40,000	4
Technical Services	505-4430-521.13-00	10,581	12,318	13,000	13,000	13,000	
Sanitary Landfill Disposal	505-4430-522.21-10	31,425	14,721	15,000	15,000	15,000	
Maintenance Equipment	505-4430-522.22-01	142,668	85,299	240,000	240,000	240,000	3
Maintenance Buildings	505-4430-522.22-02	50,938	245,935	175,000	175,000	175,000	3
Telephone	505-4430-523.32-01	5,764	9,008	-	-	-	2
Cellular Phones & Radios	505-4430-523.32-03	2,133	3,019	-	-	-	2
Postage & Shipping	505-4430-523.32-05	67	2,520	-	-	-	
Dues & Fees	505-4430-523.36-00	840	520	600	600	2,881	
Education & Travel	505-4430-523.37-00	6,269	12,679	12,000	12,000	38,400	5
Uniform & Towel Services	505-4430-523.40-00	11,437	9,520	9,000	9,000	9,000	
Office Supplies	505-4430-531.11-01	902	474	500	500	500	
Operating Supplies	505-4430-531.11-02	379,503	539,142	515,000	515,000	649,500	
Gas (Natural & Propane)	505-4430-531.12-20	15,973	22,371	23,000	23,000	23,000	
Small & Safety Equipment	505-4430-531.16-00	1,851	-	-	-	-	
Capital Improvements	505-4430-541.16-00	10,800	17,610	-	-	-	
Machinery	505-4430-542.21-00	467	-	-	-	-	
Claims & Damages	505-4430-578.80-00	-	-	10,000	10,000	10,000	
Allocated Direct Cost from Public Utilities Administration	505-4430-551.13-00	-	-	-	-	17,465	6
Allocated Direct Cost from IT	505-4430-551.15-00	-	-	155,014	155,014	198,371	
Allocated Direct Cost from Meter Reading	505-4430-551.17-00	108,715	73,236	173,181	173,181	203,442	
Allocated Direct Cost from Customer Service	505-4430-551.19-00	160,741	128,687	174,390	174,390	187,250	
Allocated Direct Cost from Cashiers	505-4430-551.20-00	53,083	16,405	1,743	1,743	-	
Allocated Direct Cost from Customer Care Admin	505-4430-551.22-00	41,599	29,863	51,186	51,186	139,479	
Allocated Direct Cost from Fleet	505-4430-551.26-00	95,293	82,787	133,919	133,919	155,317	
Depreciation	505-4430-561.10-00	1,647,440	1,573,256	-	-	-	
Total Water - Water Treatment Plant		**3,797,490**	**4,247,134**	**2,956,849**	**2,956,849**	**3,086,145**	
	Personal Services	1,007,584	1,251,367	1,214,316	1,214,316	968,240	
	Purchased/Contracted Services	273,538	511,936	504,600	504,600	533,581	
	Supplies	398,229	561,987	538,500	538,500	673,000	
	Capital	11,267	17,610	-	-	-	
	Depreciation	1,647,440	1,573,256	-	-	-	
	Indirect/Direct Costs	459,431	330,978	689,433	689,433	901,324	
	Other Costs	-	-	10,000	10,000	10,000	
		3,797,490	**4,247,134**	**2,956,849**	**2,956,849**	**3,086,145**	

FY15 Adopted Expenditures by Department

NOTES:	1	Unfunded Pension Liability - moved to Dept. 4311 (Admin Allocations - pg. 45)				
	2	The cost were moved to Information Technology to control cost.				
	3	New SCADA system				
	4	Programming/training for SCADA				
	5	Continuing Education				
	6	Allocation for Public Utilities Administration				
	7	Salary adjustment - Lab Analyst				

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Water - Water Line Maintenance							
Salaries & Wages	505-4440-511.11-00	274,435	256,883	339,186	342,503	353,487	
Overtime	505-4440-511.13-00	36,486	49,449	30,000	38,428	50,000	
Group Insurance	505-4440-512.21-00	41,348	41,544	69,074	69,074	57,862	
Medicare	505-4440-512.23-00	4,393	4,309	4,275	4,275	4,748	
Defined Benefit	505-4440-512.24-02	101,340	115,989	24,882	24,882	19,337	
Unfunded Pension	505-4440-512.28-50	-	-	130,244	130,244	-	1
Compensated Absences	505-4440-512.25-00	18,105	3,485	-	-	-	
Unemployment Insurance	505-4440-512.26-00	1,397	1,361	1,506	1,506	1,647	
Worker's Compensation	505-4440-512.27-00	15,744	14,460	19,143	19,143	20,365	
Medical	505-4440-521.12-04	407	240	300	300	300	
Maintenance Equipment	505-4440-522.22-01	24,285	130,071	130,071	130,071	130,071	
Maintenance Buildings	505-4440-522.22-02	3,558	854	1,200	1,200	1,200	
Maintenance Vehicles	505-4440-522.22-04	-	732	1,200	1,200	1,200	
Construction Services	505-4440-522.24-00	-	500	-	-	-	
General Liability	505-4440-523.31-01	-	127,791	173,848	173,848	190,848	3
Telephone	505-4440-523.32-01	1,274	3,589	-	-	-	2
Cellular Phones & Radios	505-4440-523.32-03	-	15,213	-	-	-	2
Postage & Shipping	505-4440-523.32-05	16	-	-	-	-	
Advertising	505-4440-523.33-00	731	-	-	-	-	
Dues & Fees	505-4440-523.36-00	-	-	-	-	892	
Education & Travel	505-4440-523.37-00	4,973	9,207	2,500	2,500	7,396	4
Uniform & Towel Services	505-4440-523.40-00	3,134	3,160	3,200	3,200	3,200	
Office Supplies	505-4440-531.11-01	5,981	4,510	4,500	4,500	4,500	
Operating Supplies	505-4440-531.11-02	100,074	89,705	90,000	90,000	90,000	
Winter Storm	505-4440-531.11-13	-	-	-	13,378	-	
Allocated Direct Cost from Public Utilities Administration	505-4440-551.13-00	-	-	-	-	17,466	5
Allocated Direct Cost from IT	505-4440-551.15-00	-	-	137,790	137,790	188,925	
Allocated Direct Cost from Meter Reading	505-4440-551.17-00	108,716	73,236	173,181	173,181	203,442	
Allocated Direct Cost from Customer Service	505-4440-551.19-00	130,711	128,687	174,390	174,390	187,250	
Allocated Direct Cost from Cashiers	505-4440-551.20-00	53,083	16,405	1,743	1,743	-	
Allocated Direct Cost from Customer Care Admin	505-4440-551.22-00	41,599	29,863	51,186	51,186	139,479	
Allocated Direct Cost from Fleet	505-4440-551.26-00	95,293	71,434	127,542	127,542	147,921	
Claims & Damages	505-4440-578.80-00	-	-	10,000	10,000	10,000	
Bad Debt Expense	505-4440-579.90-00	41,038	26,634	30,000	30,000	30,000	
Toilet Rebate Program	505-4440-579.94-01	3,780	5,900	5,900	5,900	5,900	
Water - Water Line Maintenance		**1,111,901**	**1,225,211**	**1,736,861**	**1,761,984**	**1,867,436**	
	Personal Services	493,248	487,480	618,310	630,055	507,446	
	Purchased/Contracted Services	38,378	291,357	312,319	312,319	335,107	
	Supplies	106,055	94,215	94,500	107,878	94,500	
	Indirect/Direct Costs	429,402	319,625	665,832	665,832	884,483	
	Other Costs	44,818	32,534	45,900	45,900	45,900	
		1,111,901	**1,225,211**	**1,736,861**	**1,761,984**	**1,867,436**	

NOTES:

1. **Unfunded Pension Liability - moved to Dept. 4311 (Admin Allocations - pg. 45)**
2. **The cost were moved to Information Technology to control cost.**
3. **Total cost $954,240 - split cost with GF-W&S-Storm Water-Solid Waste & Electric**
4. **Continuing Education**
5. **Allocation for Public Utilities Administration**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Water - Water Meter Repair							
Salaries & Wages	**505-4446-511.11-00**	313,924	316,023	-	-	-	1
Overtime	**505-4446-511.13-00**	3,060	1,555	-	-	-	
Group Insurance	**505-4446-512.21-00**	39,180	45,792	-	-	-	
Medicare	**505-4446-512.23-00**	4,305	4,398	-	-	-	
Defined Benefit	**505-4446-512.24-02**	119,592	149,588	-	-	-	
Compensated Absences	**505-4446-512.25-00**	9,536	10,000	-	-	-	
Unemployment Insurance	**505-4446-512.26-00**	1,387	1,379	-	-	-	
Worker's Compensation	**505-4446-512.27-00**	15,377	14,760	-	-	-	
Medical	**505-4446-521.12-04**	414	372	-	-	-	
Other Professional Fees	**505-4446-521.12-09**	-	3,100	-	-	-	
Technical Services	**505-4446-521.13-00**	100,671	83,588	-	-	-	
Maintenance Equipment	**505-4446-522.22-01**	3,522	3,957	-	-	-	
Maintenance Buildings	**505-4446-522.22-02**	11	-	-	-	-	
Vehicles	**505-4446-522.22-03**	1,094	-	-	-	-	
Rental of Equipment	**505-4446-522.23-20**	-	1,358	-	-	-	
Telephone	**505-4446-523.32-01**	-	7,150	-	-	-	
Cellular Phones & Radios	**505-4446-523.32-03**	8,811	11,655	-	-	-	
Postage & Shipping	**505-4446-523.32-05**	126	266	-	-	-	
Dues & Fees	**505-4446-523.36-00**	-	100	-	-	-	
Education & Travel	**505-4446-523.37-00**	11,679	6,422	-	-	-	
Uniform & Towel Services	**505-4446-523.40-00**	6,894	6,350	-	-	-	
Office Supplies	**505-4446-531.11-01**	663	631	-	-	-	
Operating Supplies	**505-4446-531.11-02**	202,608	33,657	-	-	-	
Small & Safety Equipment	**505-4446-531.16-00**	5,963	6,068	-	-	-	
Meters	**505-4446-541.15-02**	-	52,950	-	-	-	
Vehicles	**505-4446-542.22-00**	1,536	-	-	-	-	
Allocated Direct Cost from Meter Reading	**505-4446-551.17-00**	108,716	73,236	-	-	-	
Allocated Direct Cost from Customer Service	**505-4446-551.19-00**	130,711	128,687	-	-	-	
Allocated Direct Cost from Cashiers	**505-4446-551.20-00**	53,083	16,405	-	-	-	
Allocated Direct Cost from Customer Care Admin	**505-4446-551.22-00**	41,599	29,863	-	-	-	
Allocated Direct Cost from Fleet	**505-4446-551.26-00**	163,596	71,434	-	-	-	
Water - Water Meter Repair		**1,348,058**	**1,080,744**	-	-	-	
	Personal Services	506,361	543,495	-	-	-	
	Purchased/Contracted Services	133,222	124,318	-	-	-	
	Supplies	209,234	40,356	-	-	-	
	Capital	1,536	52,950	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Indirect/Direct Costs	497,705	319,625	-	-	-	
	Other Costs	-	-	-	-	-	
		1,348,058	**1,080,744**	-	-	-	
NOTES:	1	**Department moved to Customer Care (Meter)**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Water - Technical Services							
Salaries & Wages	505-4460-511.11-00	66,079	71,585	95,635	150,864	119,585	4
Group Insurance	505-4460-512.21-00	386	824	1,183	1,183	1,637	
Medicare	505-4460-512.23-00	953	1,033	1,368	1,368	1,702	
Defined Benefit	505-4460-512.24-02	24,846	34,098	5,685	5,685	7,175	
Unfunded Pension	505-4460-512.28-50	-	-	39,250	39,250	-	3
Compensated Absences	505-4460-512.25-00	4,349	(4,228)	-	-	-	
Unemployment Insurance	505-4460-512.26-00	289	307	435	435	549	
Worker's Compensation	505-4460-512.27-00	3,524	3,741	5,321	5,321	6,697	
Telephone	505-4460-523.32-01	-	1,787	-	-	-	1
Cellular Phones & Radios	505-4460-523.32-03	-	-	-	-	-	1
Dues & Fees	505-4460-523.36-00	-	-	-	-	500	
Education & Travel	505-4460-523.37-00	-	-	-	-	1,500	2
Allocated Direct Cost from Public Utilities Administration	505-4460-551.13-00	-	-	-	-	1,164	5
Allocated Direct Cost from IT	505-4460-551.15-00	-	-	17,224	17,224	18,893	
Allocated Direct Cost from Meter Reading	505-4460-551.17-00	-	65,099	12,370	12,370	13,563	
Allocated Direct Cost from Customer Service	505-4460-551.19-00	-	114,388	12,456	12,456	12,483	
Allocated Direct Cost from Cashiers	505-4460-551.20-00	-	14,582	124	124	-	
Allocated Direct Cost from Customer Care Admin	505-4460-551.22-00	-	26,545	3,656	3,656	9,298	
Allocated Direct Cost from Fleet	505-4460-551.26-00	-	71,434	12,754	12,754	16,592	
Water - Technical Services		**100,426**	**401,195**	**207,461**	**262,690**	**211,338**	
	Personal Services	100,426	107,360	148,877	204,106	137,345	
	Purchased/Contracted Services	-	1,787	-	-	2,000	
	Supplies	-	-	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Indirect/Direct Costs	-	292,048	58,584	58,584	71,993	
	Other Costs	-	-	-	-	-	
		100,426	**401,195**	**207,461**	**262,690**	**211,338**	

NOTES:

1 The cost were moved to Information Technology to control cost.

2 Continuing Education

3 Unfunded Pension Liability - moved to Dept. 4311 (Admin Allocations - pg. 45)

4 1 position moved from Storm water

5 Allocation for Public Utilities Administration

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Water-2000 Bond							
Bond Issuance Cost	**505-8000-584.40-00**	-	63,661	-	-		
Water-2000 Bond		-	**63,661**	-	-	-	
Water - 2006 Bond							
Other Professional Fees	**505-8006-521.12-09**	-	-	-	-	1,200	2
Interest Expense	**505-8006-582.21-00**	2,238,895	1,161,259	1,618,001	1,618,001	1,573,366	
2006A Bonds	**505-8006-584.43-00**	1,100,000	48,417	917,395	917,395	963,630	
Total Water - 2006 Bond		**3,338,895**	**1,209,676**	**2,535,396**	**2,535,396**	**2,538,196**	
	Personal Services	-	-	-	-	-	
	Purchased/Contracted Services	-	-	-	-	1,200	
	Supplies	-	-	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	3,338,895	1,209,676	2,535,396	2,535,396	2,536,996	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Indirect/Direct Costs	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		3,338,895	**1,209,676**	**2,535,396**	**2,535,396**	**2,538,196**	
Water - 2007 Bond							
Principal	**505-8007-581.11-00**	2,540,000	378,955	2,750,000	2,750,000	2,860,000	
Interest Expense	**505-8007-582.21-00**	1,216,351	1,070,750	1,009,150	1,009,150	899,150	
Total Water - 2007 Bond		**3,756,351**	**1,449,705**	**3,759,150**	**3,759,150**	**3,759,150**	
	Purchased/Contracted Services	-	-	-	-	-	
	Supplies	-	-	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	3,756,351	1,449,705	3,759,150	3,759,150	3,759,150	
	Depreciation	-	-	-	-	-	
	Indirect/Direct Costs	-	-	-	-	-	
	Contingencies	-	-	-	-	-	
		3,756,351	**1,449,705**	**3,759,150**	**3,759,150**	**3,759,150**	
Water & Sewer Reserves							
Contingent Fund (RESERVES)	**505-4430-579.21-00**	-	-	1,586,549	1,404,134	1,200,353	1
Salary Contingency (Cost Of Living Adjustment)	**505-4430-579.21-50**	-	-	-	-	28,270	3
	Other Costs	-	-	1,586,549	1,404,134	1,228,623	
		-	-	**1,586,549**	**1,404,134**	**1,228,623**	
Total Water & Sewer Fund		**18,709,868**	**19,303,113**	**24,464,207**	**24,464,207**	**24,264,207**	

FY15 Adopted Expenditures by Department

	Personal Services	2,849,693	3,198,565	2,661,002	2,816,661	2,731,325	
	Purchased/Contracted Services	4,167,358	4,617,198	6,395,794	6,395,794	6,466,514	
	Supplies	800,863	739,804	674,900	701,656	826,600	
	Capital	109,129	70,560	3,200,000	3,200,000	2,700,000	
	Debt Service	7,095,246	2,723,042	6,294,546	6,294,546	6,296,146	
	Depreciation	3,294,880	3,428,323	-	-	-	
	Indirect/Direct Costs	2,854,313	2,480,422	3,495,516	3,495,516	3,859,099	
	Other Costs	(2,461,614)	2,045,199	1,742,449	1,560,034	1,384,523	
		18,709,868	**19,303,113**	**24,464,207**	**24,464,207**	**24,264,207**	
NOTES:							
	1	**Reserves to cover future capital, bad debt and any revenue variances (RESTRICTED USE)**					
	2	**Regions Bank - Dissemination of bonds (previously paid by General Fund)**					
	3	**2% Cost of Living Adjustment**					**Page 51**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Electric - Administration							
Electric - Transfer Allocation							
Transfer to Capital Projects Fund	**510-1585-611.11-30**	926,859	-	-	-	-	
Transfer to Storm water	**510-1585-611.11-78**	-	2,205,484	-	-	-	
CAFR Adjustments	**510-1585-579.94-02**	(2,098,349)	(3,691,542)	-	-	-	
Transfer to Capital Projects Fund	**510-1585-611.10-02**	296,691	1,212,075	-	-	-	
Franchise Fee - Electric	**510-1585-571.10-01**	1,056,102	-	-	-	-	
Electric - Transfer Allocation		**181,303**	**(273,983)**	-	-	-	
Electric - Administration							
Salaries & Wages	**510-4730-511.11-00**	193,965	190,250	129,579	129,579	106,938	
Overtime	**510-4730-511.13-00**	3,113	-	-	-	-	
Group Insurance	**510-4730-512.21-00**	21,138	13,434	21,620	21,620	10,131	
Medicare	**510-4730-512.23-00**	4,670	7,823	2,282	2,282	1,389	
Defined Contribution (ICMA)	**510-4730-512.24-01**	-	-	-	-	-	
Defined Benefit	**510-4730-512.24-02**	45,967	51,204	690	690	6,416	
OPEB Liability	**510-4730-512.24-04**	-	-	-	-	67,894	3
Retirees Health Insurance	**510-4730-512.28-00**	-	-	34,145	34,145	31,142	2
Unemployment Insurance	**510-4730-512.26-00**	882	873	193	193	423	
Worker's Compensation	**510-4730-512.27-00**	6,009	6,249	1,376	1,376	2,561	
Telephone	**510-4730-523.32-01**	2,130	10,767	-	-	-	1
Cellular Phones & Radios	**510-4730-523.32-03**	1,540	1,793	-	-	-	1
Total Electric - Administration		**279,414**	**282,393**	**189,885**	**189,885**	**226,894**	
	Personal Services	275,744	269,833	189,885	189,885	226,894	
	Purchased/Contracted Services	3,670	12,560	-	-	-	
	Supplies	-	-	-	-	-	
	Capital	-	-	-	-	-	
		279,414	**282,393**	**189,885**	**189,885**	**226,894**	
NOTES:	1	**The cost were moved to Information Technology to control cost.**					
	2	**Retirees - Health Insurance**					
	3	**Previously charged to Medical in Dept. 4740. Per audit schedule**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Electric - Distribution							
Salaries & Wages	510-4740-511.11-00	1,175,954	1,111,469	1,094,855	1,114,896	1,171,331	
Overtime	510-4740-511.13-00	30,158	37,583	35,000	49,019	45,000	1
Group Insurance	510-4740-512.21-00	145,804	142,056	165,560	165,560	170,980	
Medicare	510-4740-512.23-00	17,063	15,936	14,126	14,126	15,820	
Defined Benefit	510-4740-512.24-02	441,081	541,713	70,769	70,769	62,882	
Unfunded Pension	510-4740-512.28-50	-	-	449,213	449,213	459,447	
Compensated Absences	510-4740-512.25-00	-	(8,866)	-	-	-	
Unemployment Insurance	510-4740-512.26-00	4,375	4,097	4,144	4,144	4,552	
Worker's Compensation	510-4740-512.27-00	50,883	48,600	47,553	47,553	53,563	
Engineering	510-4740-521.12-02	51,567	-	-	-	50,000	2
Medical	510-4740-521.12-04	143,727	61,446	1,000	1,000	1,000	
Other Professional Fees	510-4740-521.12-09	-	8,274	-	-	-	
City Utilities	510-4740-521.14-00	10,067	16,090	16,000	16,000	16,200	
Substation Maintenance	510-4740-522.14-52	-	43,512	45,000	45,000	45,000	3
Maintenance Equipment	510-4740-522.22-01	2,797	1,393	2,000	2,000	2,500	4
Maintenance Buildings	510-4740-522.22-02	989	779	800	800	800	
Maintenance Vehicles	510-4740-522.22-04	60,422	71,532	80,000	80,000	80,000	
Rental of Equipment	510-4740-522.23-20	2,802	2,114	2,000	2,000	2,000	
Jefferson Building Rent	510-4740-522.23-22	-	86,628	26,929	26,929	28,527	
Construction Services	510-4740-522.24-00	972,447	-	650,000	650,000	750,000	5
Insurance/Adjustments	510-4740-523.31-00	-	15	-	-	-	
General Liability	510-4740-523.31-01	-	129,614	173,848	173,848	190,848	16
Telephone	510-4740-523.32-01	14,895	24,208	-	-	-	
Cellular Phones & Radios	510-4740-523.32-03	17,797	21,558	12,000	12,000	13,500	6
Postage & Shipping	510-4740-523.32-05	221	257	300	300	310	7
Dues & Fees	510-4740-523.36-00	-	-	-	-	-	
Education & Travel	510-4740-523.37-00	8,972	9,095	4,100	4,100	11,900	8
Software & Maintenance	510-4740-523.38-50	15,615	-	-	-	-	
Uniform & Towel Services	510-4740-523.40-00	24,071	23,654	25,000	25,000	25,000	
Office Supplies	510-4740-531.11-01	975	1,427	1,000	1,000	1,500	
Operating Supplies	510-4740-531.11-02	192,002	231,293	170,000	170,000	170,000	
Winter Storm	510-4740-531.11-13	-	-	-	26,766	-	
Books & Publications	510-4740-531.14-00	425	-	-	-	-	
Wholesale Electric	510-4740-531.15-01	-	4	-	-		
Small & Safety Equipment	510-4740-531.16-00	15,243	12,414	13,000	13,000	19,500	9
Substation Equipment	510-4740-541.14-52	-	-	10,000	10,000	10,000	
Transformers	510-4740-541.15-01	35,553	(32,034)	65,000	65,000	70,000	10
Meters	510-4740-541.15-02	40,608	32,034	30,000	30,000	30,000	
Traffic Control	510-4740-541.15-04	7,125	-	-	-	30,000	11
Capital Improvements	510-4740-541.16-00	39,088	-	285,236	285,236	285,236	12
Vehicles	510-4740-542.22-00	-	7,758	175,000	175,000	289,427	13
Furniture & Fixtures	510-4740-542.23-00	-	-	-	-	-	
Computers & Hardware	510-4740-542.24-00	1,300	3,852	-	-	14,225	
Allocated Direct Cost from Public Utilities Administration	510-4740-551.13-00	-	-	-	-	53,562	19
Allocated Direct Cost from Non Departmental	510-4740-551.14-00	-	-	117,800	117,800	264,646	
Allocated Direct Cost from IT	510-4740-551.15-00	-	-	585,610	585,610	604,561	
Allocated Direct Cost from Meter Reading	510-4740-551.17-00	434,863	366,182	556,655	556,655	623,888	
Allocated Direct Cost from Customer Service	510-4740-551.19-00	522,841	695,268	560,540	560,540	574,234	
Allocated Direct Cost from Cashiers	510-4740-551.20-00	212,331	82,025	5,601	5,601	-	
Allocated Direct Cost from Customer Care Admin	510-4740-551.22-00	166,408	149,316	164,525	164,525	163,087	

FY15 Adopted Expenditures by Department

Allocated Direct Cost from Fleet	510-4740-551.26-00	447,994	424,138	484,658	484,658	621,267	
Depreciation	510-4740-561.10-00	1,031,423	1,121,629	-	-	-	
Claims & Damages	510-4740-578.80-00	7,097	6,844	9,500	9,500	9,500	
Bad Debt Expense	510-4740-579.90-00	442,192	458,685	450,000	450,000	400,000	
Inventory Adjustments	510-4740-579.93-00	-	755,817	-	-	-	
Electric City GA	510-4740-579.94-00	422,916	417,007	282,182	282,182	380,648	14
Electric Lease Interest	510-4740-582.22-22	133,219	-	-	-	-	
Transfer to General Fund	510-4740-611.10-01	-	-	-	-	-	
		7,345,309	**7,126,416**	**6,886,504**	**6,947,330**	**7,816,441**	
	Personal Services	1,865,318	1,892,588	1,881,220	1,915,280	1,983,575	
	Purchased/Contracted Services	1,326,388	500,169	1,038,977	1,038,977	1,217,585	
	Supplies	208,645	245,138	184,000	210,766	191,000	
	Capital	123,674	11,610	565,236	565,236	728,888	
	Debt Service	133,219	-	-	-	-	
	Depreciation	1,031,423	1,121,629	-	-	-	
	Indirect/Direct Costs	1,784,437	1,716,929	2,475,389	2,475,389	2,905,245	
	Other Costs	872,205	1,638,353	741,682	741,682	790,148	
		7,345,309	**7,126,416**	**6,886,504**	**6,947,330**	**7,816,441**	
Electric - Wholesale Power Purchase							
Wholesale Electric (Including SEPA)	510-4745-531.15-01	30,550,990	29,844,319	35,731,424	34,133,456	35,631,064	15
Total Electric - Wholesale Power Purchase		**30,550,990**	**29,844,319**	**35,731,424**	**34,133,456**	**35,631,064**	
	Personal Services	-	-	-	-		
	Purchased/Contracted Services	-	-	-	-	-	
	Supplies	30,550,990	29,844,319	35,731,424	34,133,456	35,631,064	
	Other Costs	-	-	-	-	-	
		30,550,990	**29,844,319**	**35,731,424**	**34,133,456**	**35,631,064**	
Electric - Indirect Cost to General Fund							
Allocated Indirect Cost from General Fund	510-4750-551.29-00	**1,321,584**	**1,940,228**	**2,152,396**	**2,152,396**	**1,757,444**	18
	Other Financing Uses	-	-	-	-	-	
	Indirect/Direct Costs	1,321,584	1,940,228	2,152,396	2,152,396	1,757,444	
	Other Costs	-	-	-	-	-	
		1,321,584	**1,940,228**	**2,152,396**	**2,152,396**	**1,757,444**	
Electric - Reserves							
Contingent Fund (RESERVES)	510-4740-579.21-00	-	-	316,607	255,781	233,122	17
Salary Contingency (Cost Of Living Adjustment)	510-4740-579.21-50	-	-	-	-	23,099	20
	Other Financing Uses	-	-	-	-	-	
	Indirect/Direct Costs	-	-	-	-	-	
	Other Costs	-	-	316,607	255,781	256,221	
		-	-	**316,607**	**255,781**	**256,221**	
Total Electric Fund		**39,678,600**	**38,919,373**	**45,276,816**	**43,678,848**	**45,688,065**	

FY15 Adopted Expenditures by Department

	Personal Services	2,141,062	2,162,421	2,071,105	2,105,165	2,210,469	
	Purchased/Contracted Services	1,330,058	512,729	1,038,977	1,038,977	1,217,585	
	Supplies	30,759,635	30,089,457	35,915,424	34,344,222	35,822,064	
	Capital	123,674	11,610	565,236	565,236	728,888	
	Debt Service	133,219	-	-	-	-	
	Depreciation	1,031,423	1,121,629	-	-	-	
	Other Financing Uses	1,223,550	3,417,559	-	-	-	
	Indirect/Direct Costs	3,106,021	3,657,157	4,627,785	4,627,785	4,662,689	
	Other Costs	(170,042)	(2,053,189)	1,058,289	997,463	1,046,369	
		39,678,600	**38,919,373**	**45,276,816**	**43,678,848**	**45,688,065**	
NOTES:	**1**	**Overtime increases due to 2014 budgeted reflections; Increase of $15,000 for 2015/2016**					
	2	**Engineering fees for selling East Point's excess whole sale power; Increase of $50,000 for 2015/2016**					
	3	**Substation Maintenance increase for yearly battery change out for 2015/2016 $3000 increase**					
	4	**Maintenance Equipment-Increase of $500 for repairs**					
	5	**Construction Services Increase of $100K due to construction of Wal-Mart, CVS, Homewood Suites, Redwine Apts., New Fed EX Building, Dicks Warehouse Expansion, New Warehouse - N. Commerce Dr.**					
	6	**Cell phones/radios; $1,500 Increase due to Radio One's increase on services**					
	7	**3% Increase due postage increase**					
	8	**Continuing Education**					
	9	**Small & Safety Equipment Increase by $1000 due to replacement of new chainsaws (4), replacement of safety shoes for employees, almost 11/2 years old for Line Clearance Crews.**					
	10	**Due to rising cost of all metals**					
	11	**For placement of traffic signals heads**					
	12	**Capital Improvements; Cost covers any overages of projects**					
	13	**(2) new derrick trucks; (4) bucket trucks and (1) 4x4 pickup truck**					
	14	**Electric CitiesService for Engineering, Training, safety, pole attachments, joint purchasing; include $90K for Economc Development**					
	15	**Projections from MEAG of 2015/2016 Wholesale Power Cost**					
	16	**Total cost $954,240 - split cost with GF-W&S-Storm Water-Solid Waste & Electric**					
	17	**Reserves to cover any variances (RESTRICTED USE)**					
	18	**Indirect Cost Allocation to General Fund**					
	19	**Allocation for Public Utilities Administration**					
	19	**2% Cost of Living Adjustment**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Storm Water							
Allocated Indirect Cost from General Fund	520-4311-551.29-00	6,018	81,517	112,538	112,538	88,840	10
Salaries & Wages	520-4570-511.11-00	166,677	188,400	106,800	106,800	140,400	
Group Insurance	520-4570-512.21-00	8,626	15,552	548	548	14,113	
Medicare	520-4570-512.23-00	2,296	2,498	9,735	9,735	1,746	
Defined Benefit	520-4570-512.24-02	61,190	90,435	1,440	1,440	8,424	
Unfunded Pension	520-4570-512.28-50	-	-	9,855	9,855	55,851	1
Compensated Absences	520-4570-512.25-00	11,606	3,155	-	-	-	
Unemployment Insurance	520-4570-512.26-00	725	806	292	292	647	
Worker's Compensation	520-4570-512.27-00	8,830	9,833	7,196	7,196	7,890	
Other Professional Fees	520-4570-521.12-09	47,783	10,425	10,000	10,000	10,000	7
Jefferson Building Rent	520-4570-522.23-22	-	86,628	29,137	29,137	30,866	6
General Liability	520-4570-523.31-01	-	129,281	173,848	173,848	190,848	3
Telephone	520-4570-523.32-01	2,291	3,589	-	-	-	2
Cellular Phones & Radios	520-4570-523.32-03	2,702	5,623	-	-	-	2
Postage & Shipping	520-4570-523.32-05	-	2,000	2,000	2,000	2,000	
Advertising	520-4570-523.33-00	699	-	-	-	500	
Travel (Local)	520-4570-523.35-00	1,565	12	50	50	150	
Dues & Fees	520-4570-523.36-00	296	749	500	500	1,500	
Education & Travel	520-4570-523.37-00	1,966	4,844	1,500	1,500	3,500	
Software & Maintenance	520-4570-523.38-50	-	2,745	3,000	3,000	3,000	
Uniform & Towel Services	520-4570-523.40-00	183	1,201	600	600	1,200	
Office Supplies	520-4570-531.11-01	-	346	1,500	1,500	1,500	
Operating Supplies	520-4570-531.11-02	-	137,399	150,000	150,000	150,000	4
Capital Improvements	520-4570-541.16-00	-	-	399,659	26,659	492,114	8
Claims & Damages	520-4570-578.80-00	-	-	3,000	3,000	3,000	
Interest Lease Expense	520-4570-582.22-50	-	-	59,338	59,338	6,331	5
Principal Lease	520-4570-582.22-51	-	-	9,273	9,273	62,281	5
Allocated Direct Cost from Public Utilities Administration	520-4570-551.13-00	-	-	-	-	1,164	12
Allocated Direct Cost from Non Departmental	520-4570-551.14-00	-	-	15,500	15,500	5,753	
Allocated Direct Cost from IT	520-4570-551.15-00	-	-	51,671	51,671	37,785	
Allocated Direct Cost from Meter Reading	520-4570-551.17-00	48,100	37,297	61,851	61,851	13,563	
Allocated Direct Cost from Customer Service	520-4570-551.19-00	58,043	71,295	62,282	62,282	12,483	
Allocated Direct Cost from Cashiers	520-4570-551.20-00	23,573	8,355	622	622	-	
Allocated Direct Cost from Customer Care Admin	520-4570-551.22-00	18,460	15,209	18,281	18,281	3,546	
Allocated Direct Cost from Fleet	520-4570-551.26-00	58,947	42,263	63,771	63,771	14,792	
Allocated Direct Cost to Public Works	520-4570-551.27-00	(566,188)	8,972	-	-	-	
Accrued Contingency Claims	520-4570-552.10-00	467,000	-	-	-	-	
Storm Water		**431,388**	**960,429**	**1,365,787**	**992,787**	**1,365,787**	
	Personal Services	259,950	310,679	135,866	135,866	229,071	
	Purchased/Contracted Services	57,485	247,097	220,635	220,635	243,564	
	Supplies	-	137,745	151,500	151,500	151,500	
	Capital	-	-	399,659	26,659	492,114	
	Debt Service	-	-	68,611	68,611	68,612	
	Indirect/Direct Costs	113,953	264,908	386,516	386,516	177,926	
	Other Costs	-	-	3,000	3,000	3,000	
		431,388	**960,429**	**1,365,787**	**992,787**	**1,365,787**	

FY15 Adopted Expenditures by Department

Storm Water - Admin Allocation							
Franchise Fee - Storm Water	**520-1585-571.10-04**	34,998	-	-	-	-	
CAFR Adjustments	**520-1585-579.94-02**	-	4	-	-	-	
Transfer - Water & Sewer Fund	**520-1585-611.11-51**	-	801,000	-	-	-	
			801,004				
	Other Financing Uses	-	801,000	-	-	-	
	Other Costs	34,998	4	-	-	-	
		34,998	**801,004**	-	-	-	
Storm Water - 2006 Bond							
2006A Bonds	**520-8006-584.43-00**	-	-	292,605	292,605	296,370	11
Interest Expense	**520-8006-582.21-00**	-	-	508,395	508,395	504,630	11
	Debt Service	-	-	801,000	801,000	801,000	
	Other Costs	-	-	-	-	-	
		-	-	**801,000**	**801,000**	**801,000**	
Contingent Fund (RESERVES)	**520-4570-579.21-00**	-	-	109,525	109,525	106,717	9
Salary Contingency (Cost Of Living Adjustment)	**520-4570-579.21-50**	-	-	-	-	2,808	13
	Other Costs	-	-	109,525	109,525	109,525	
		-	-	**109,525**	**109,525**	**109,525**	
Total Storm water Fund		**466,386**	**1,761,433**	**2,276,312**	**1,903,312**	**2,276,312**	
	Personal Services	259,950	310,679	135,866	135,866	229,071	
	Purchased/Contracted Services	57,485	247,097	220,635	220,635	243,564	
	Supplies	-	137,745	151,500	151,500	151,500	
	Capital	-	-	399,659	26,659	492,114	
	Debt Service	-	-	869,611	869,611	869,612	
	Other Financing Uses	-	801,000	-	-	-	
	Indirect/Direct Costs	113,953	264,908	386,516	386,516	177,926	
	Other Costs	34,998	4	112,525	112,525	112,525	
		466,386	**1,761,433**	**2,276,312**	**1,903,312**	**2,276,312**	
NOTES:							
	1	**Unfunded Pension Liability**					
	2	**The cost were moved to Information Technology to control cost.**					
	3	**Total cost $954,240 - split cost with GF-W&S-Storm Water-Solid Waste & Electric**					
	4	**MS4 compliance**					
	5	**2 Street sweeper trucks - lease payment**					
	6	**Share of building rental cost base on new allocation schedule**					
	7	**Design cost for one or two projects from Master Plan**					
	8	**Per Council - the purchase of (2) Leaf Trucks and repair cost to place (1) City-owned Leaf Truck in service.**					
	9	**Reserves to cover additional staffing (2 Drivers & 2 Collectors) needed for the re-estblishment of the Leaf Service Program (Estimated $74K) (RESTRICTED USE)**					
	10	**ICP allocation to General Fund**					
	11	**Debt Service calculations - Per Finance (40% of projected revenues)**					
	12	**Allocation for Public Utilities Administration**					
	13	**2% Cost of Living Adjustment**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Solid Waste							
Salaries & Wages	540-4520-511.11-00	978,180	943,157	896,769	896,769	856,085	
Overtime	540-4520-511.13-00	11,606	21,336	12,000	12,000	22,000	
Group Insurance	540-4520-512.21-00	141,613	152,388	169,466	169,466	138,009	
Medicare	540-4520-512.23-00	13,749	13,322	12,036	12,036	11,622	
Defined Benefit	540-4520-512.24-02	368,331	451,778	49,169	49,169	49,452	
OPEB Liability	540-4520-512.24-04	-	-	-	-	53,996	9
Unfunded Pension	540-4520-512.28-50	-	-	376,280	376,280	327,864	1
Compensated Absences	540-4520-512.25-00	4,947	1,881	-	-	-	
Unemployment Insurance	540-4520-512.26-00	4,320	4,147	4,058	4,058	3,929	
Worker's Compensation	540-4520-512.27-00	97,386	90,279	92,070	92,070	88,816	
Retirees Health Insurance	540-4520-512.28-00	-	-	64,886	64,886	59,180	8
Medical	540-4520-521.12-04	76,422	32,642	500	500	493	
Other Professional Fees	540-4520-521.12-09	142,148	-	-	-	-	
K.E.P.B (Keep East Point Beautiful)	540-4520-521.12-25	34,931	65,000	-	-	-	
City Utilities	540-4520-521.14-00	3,971	5,223	5,295	5,295	5,295	
Recycling Services	540-4520-522.21-01	-	168,742	360,000	360,000	300,000	4
Sanitary Landfill Disposal	540-4520-522.21-10	1,125,482	974,816	410,000	410,000	850,000	4
Animal Control	540-4520-522.21-12	-	273,677	-	-	-	
Maintenance Equipment	540-4520-522.22-01	-	821	49,000	49,000	49,000	
Maintenance Buildings	540-4520-522.22-02	1,686	3,688	2,000	2,000	5,000	
Maintenance Vehicles	540-4520-522.22-04	84,885	68,456	150,000	150,000	75,000	
Rental of Equipment	540-4520-522.23-20	-	-	-	-	-	
Jefferson Building Rent	540-4520-522.23-22	-	86,628	-	-	-	
General Liability	540-4520-523.31-01	-	129,072	173,848	173,848	190,848	3
Telephone	540-4520-523.32-01	5,729	8,973	-	-	-	2
Cellular Phones & Radios	540-4520-523.32-03	2,873	3,614	-	-	-	2
Postage & Shipping	540-4520-523.32-05	-	429	-	-	500	
Printing & Binding	540-4520-523.34-00	-	-	-	-	2,000	
Education & Travel	540-4520-523.37-00	112	-	-	-	-	
Uniform & Towel Services	540-4520-523.40-00	25,003	24,116	25,000	25,000	25,000	
Office Supplies	540-4520-531.11-01	429	3,801	300	300	300	
Operating Supplies	540-4520-531.11-02	11,479	18,153	17,000	17,000	20,000	
Gas (Natural & Propane)	540-4520-531.12-20	3,628	4,271	4,000	4,000	4,300	
Small & Safety Equipment	540-4520-531.16-00	3,168	810	1,000	1,000	1,000	
Capital Improvements	540-4520-541.16-00	-	-	162,807	162,807	156,267	
Vehicles	540-4520-542.22-00	-	-	283,493	283,493	-	
Allocated Direct Cost from Public Utilities Administration	540-4520-551.13-00	-	-	-	-	5,822	10
Allocated Direct Cost from Non Departmental	540-4520-551.14-00	-	-	15,500	15,500	28,766	
Allocated Direct Cost from IT	540-4520-551.15-00	-	-	51,671	51,671	37,785	
Allocated Direct Cost from Meter Reading	540-4520-551.17-00	47,831	40,687	61,581	61,581	67,814	
Allocated Direct Cost from Customer Service	540-4520-551.19-00	58,043	77,252	62,282	62,282	62,417	
Allocated Direct Cost from Cashiers	540-4520-551.20-00	23,573	9,114	622	622	-	
Allocated Direct Cost from Customer Care Admin	540-4520-551.22-00	18,460	16,591	18,281	18,281	17,727	
Allocated Direct Cost from Fleet	540-4520-551.26-00	59,217	55,807	63,771	63,771	73,960	
Depreciation	540-4520-561.10-00	558,963	39,155	-	-	-	
Claims & Damages	540-4520-578.80-00	5,129	-	5,000	5,000	3,000	
Salary Contingency (Cost Of Living Adjustment)	540-4520-579.21-50	-	-	-	-	16,638	7
Interest Exp./Capital Leases	540-4520-579.22-00	65,396	61,351	-	-	-	
Principal Lease	540-4520-579.23-00	-	1,574	-	-	-	

FY15 Adopted Expenditures by Department

Bad Debt Expense	540-4520-579.90-00	93,629	110,976	-	-	-	
Inventory Adjustments	540-4520-579.93-01	-	4,795	-	-	-	
Interest Lease Expense	540-4520-582.22-50	-	-	273,460	273,460	282,791	5
Principal Lease	540-4520-582.22-51	-	-	37,184	37,184	27,853	5
Total Solid Waste		**4,072,319**	**3,968,522**	**3,910,329**	**3,910,329**	**3,920,528**	
	Personal Services	1,620,132	1,678,288	1,676,734	1,676,734	1,610,953	
	Purchased/Contracted Services	1,503,242	1,845,897	1,175,643	1,175,643	1,503,136	
	Supplies	18,704	27,035	22,300	22,300	25,600	
	Capital	-	-	446,300	446,300	156,267	
	Debt Service	-	-	310,644	310,644	310,644	
	Depreciation	558,963	39,155	-	-	-	
	Indirect/Direct Costs	207,124	199,451	273,708	273,708	294,291	
	Other Costs	164,154	178,696	5,000	5,000	19,638	
		4,072,319	**3,968,522**	**3,910,329**	**3,910,329**	**3,920,528**	
Solid Waste - Admin Allocation							
Franchise Fee - Solid Waste	540-1585-571.10-03	86,712	-	-	-	-	
CAFR Adjustments	540-1585-579.94-02	(24,877)	168,738	-	-	-	
Allocated Indirect Cost from General Fund	540-4550-551.29-00	195,880	274,283	275,171	275,171	264,972	6
Solid Waste - Admin Allocation		**257,715**	**443,021**	**275,171**	**275,171**	**264,972**	
	Indirect/Direct Costs	195,880	274,283	275,171	275,171	264,972	
	Other Costs	61,835	168,738	-	-	-	
		257,715	**443,021**	**275,171**	**275,171**	**264,972**	
Total Solid Waste Fund		**4,330,034**	**4,411,543**	**4,185,500**	**4,185,500**	**4,185,500**	
	Personal Services	1,620,132	1,678,288	1,676,734	1,676,734	1,610,953	
	Purchased/Contracted Services	1,503,242	1,845,897	1,175,643	1,175,643	1,503,136	
	Supplies	18,704	27,035	22,300	22,300	25,600	
	Capital	-	-	446,300	446,300	156,267	
	Debt Service	-	-	310,644	310,644	310,644	
	Depreciation	558,963	39,155	-	-	-	
	Indirect/Direct Costs	403,004	473,734	548,879	548,879	559,263	
	Other Costs	225,989	347,434	5,000	5,000	19,638	
		4,330,034	**4,411,543**	**4,185,500**	**4,185,500**	**4,185,500**	

NOTES:		
	1	**Unfunded Pension Liability**
	2	**The cost were moved to Information Technology to control cost.**
	3	**Total cost $954,240 - split cost with GF-W&S-Storm Water-Solid Waste & Electric**
	4	**Recycling Service separated from Landfill cost**
	5	**Cost of Capital Lease / Purchase agreements**
	6	**Adjustment to ICP allocation to General Fund**
	7	**Cost of Living Adjustment (COLA) - 2%**
	8	**Retirees - Health Insurance**
	9	**Previously charged to Medical. Per audit schedule**
	10	**Allocation for Public Utilities Administration**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Enterprise - Non Departmental							
MasterCard/Visa Fees - Click to Gov	**599-1599-579.50-01**	495,881	323,871	285,000	285,000	-	
American Express - Utilities	**599-1599-579.60-01**	16,473	31,832	25,000	25,000	-	
Salary Contingency (Cost Of Living Adjustment)	**599-1599-579.21-50**	-	-	-	-	28,048	2
Allocated Direct Cost to Water & Sewer	**599-1599-551.23-00**	-	-	(99,200)	(99,200)	(276,152)	
Allocated Direct Cost to Electric	**599-1599-551.24-00**	-	-	(117,800)	(117,800)	(264,646)	
Allocated Direct Cost to Solid Waste	**599-1599-551.25-00**	-	-	(15,500)	(15,500)	(28,766)	
Allocated Indirect Cost from General Fund	**599-1599-551.29-00**	-	-	(62,000)	(62,000)	-	
Allocated Direct Cost to Storm Water	**599-1599-551.30-00**	-	-	(15,500)	(15,500)	(5,753)	
Unfunded Pension	**599-1599-512.28-50**	-	-	-	-	547,269	1
Transfer - Water & Sewer Fund	**599-1599-611.11-51**	-	-	-	-	-	
Transfer From Electric	**599-1599-611.11-52**	-	-	-	-	-	
Transfer - Solid Waste Fund	**599-1599-611.11-53**	-	-	-	-	-	
Total Enterprise - Non Departmental		**512,354**	**355,703**	-	-	**0**	
	Personal Services	-	-	-	-	547,269	
	Purchased/Contracted Services	-	-	-	-	-	
	Supplies	-	-	-	-	-	
	Capital	-	-	-	-	-	
	Debt Service	-	-	-	-	-	
	Depreciation	-	-	-	-	-	
	Other Financing Uses	-	-	-	-	-	
	Indirect/Direct Costs	-	-	(310,000)	(310,000)	(575,317)	
	Other Costs	512,354	355,703	310,000	310,000	28,048	
		512,354	**355,703**	-	-	**0**	
NOTES:	1	**Unfunded Pension Liability - Customer Care portion**					
	2	**2% Cost of Living Adjustment**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Customer Care - Customer Care Admin							
Salaries & Wages	**599-4705-511.11-00**	96,076	75,607	100,396	100,396	102,083	
Overtime	**599-4705-511.13-00**	411	-	-	-	-	
Group Insurance	**599-4705-512.21-00**	14,968	15,948	11,491	11,491	9,538	
Medicare	**599-4705-512.23-00**	1,242	952	1,401	1,401	1,425	
Defined Contribution (ICMA)	**599-4705-512.24-01**	-	3,345	3,997	3,997	-	
Defined Benefit	**599-4705-512.24-02**	15,277	14,114	2,026	2,026	6,125	
Unfunded Pension	**599-4705-512.28-50**	-	-	12,285	12,285	-	1
Compensated Absences	**599-4705-512.25-00**	1,277	314	-	-	-	
Unemployment Insurance	**599-4705-512.26-00**	435	305	465	465	480	
Worker's Compensation	**599-4705-512.27-00**	3,727	2,261	3,854	3,854	3,939	
Medical	**599-4705-521.12-04**	91	-	100	100	100	
Other Professional Fees	**599-4705-521.12-09**	16,575	1,840	2,500	2,500	17,246	4
City Utilities	**599-4705-521.14-00**	18,949	22,026	20,000	20,000	23,000	
Repair & Maintenance	**599-4705-522.22-00**	3,000	-	1,000	1,000	29,000	5
Maintenance Equipment	**599-4705-522.22-01**	4,145	-	-	-	-	
Maintenance Buildings	**599-4705-522.22-02**	-	2,763	3,000	3,000	30,000	6
Telephone	**599-4705-523.32-01**	3,001	7,178	-	-	-	2
Cellular Phones & Radios	**599-4705-523.32-03**	762	787	-	-	-	2
Travel (Local)	**599-4705-523.35-00**	27	-	50	50	150	7
Dues & Fees	**599-4705-523.36-00**	133	273	300	300	649	8
Education & Travel	**599-4705-523.37-00**	3,478	363	2,500	2,500	2,431	8
Software & Maintenance	**599-4705-523.38-50**	-	-	20,000	20,000	-	
Office Supplies	**599-4705-531.11-01**	2,419	1,753	1,800	1,800	1,800	
Operating Supplies	**599-4705-531.11-02**	312	282	300	300	300	
HVAC & Electricity	**599-4705-531.12-15**	-	-	-	-	-	
Gas (Natural & Propane)	**599-4705-531.12-20**	583	1,436	1,500	1,500	1,500	
Books & Publications	**599-4705-531.14-00**	192	-	-	-	200	
Roof	**599-4705-541.20-01**	-	-	50,000	50,000	-	
Computers & Hardware	**599-4705-542.24-00**	12,303	1,928	-	-	-	2
Interest Exp./Capital Leases	**599-4705-579.22-00**	69,416	67,281	-	-	-	
Principal Lease	**599-4705-579.23-00**	61,376	61,376	-	-	-	
Interest Lease Expense	**599-4705-582.22-50**	-	-	61,403	61,403	57,306	3
Principal Lease	**599-4705-582.22-51**	-	-	65,242	65,242	67,265	3
Allocated Direct Cost to Water & Sewer	**599-4705-551.23-00**	(164,709)	(201,149)	(164,525)	(164,525)	(170,178)	
Allocated Direct Cost to Electric	**599-4705-551.24-00**	(164,721)	(201,149)	(164,525)	(164,525)	(163,087)	
Allocated Direct Cost to Solid Waste	**599-4705-551.25-00**	(18,271)	(22,350)	(18,281)	(18,281)	(17,727)	
Allocated Direct Cost to Storm Water	**599-4705-551.30-00**	(18,272)	(22,350)	(18,279)	(18,279)	(3,545)	
Customer Care - Customer Care Admin		**(35,798)**	**(164,866)**	-	-	-	
	Personal Services	133,413	112,846	135,915	135,915	123,590	
	Purchased/Contracted Services	50,161	35,230	49,450	49,450	102,576	
	Supplies	3,506	3,471	3,600	3,600	3,800	
	Capital	12,303	1,928	50,000	50,000	-	
	Debt Service	-	-	126,645	126,645	124,571	
	Indirect/Direct Costs	(365,973)	(446,998)	(365,610)	(365,610)	(354,537)	
	Other Costs	130,792	128,657	-	-	-	
		(35,798)	**(164,866)**	-	-	-	

FY15 Adopted Expenditures by Department

NOTES:	1	Unfunded Pension Liability - moved to Dept. 1599 (Page 58)
	2	The cost were moved to Information Technology to control cost.
	3	Cost of Capital Lease / Purchase agreements (Wachovia Bldg.)
	4	Pest Control; Comcast Cable; Security system; Sungard development fee
	5	Heat pump unit replacement
	6	Internal routine repairs & maint of building (ADA Doors, security doors, bulletproof glass, cameras)
	7	Travel to visit customer with disputes
	8	Continuing Education

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Customer Care - Customer Services							
Salaries & Wages	599-4710-511.11-00	550,771	632,086	593,493	593,493	839,588	
Overtime	599-4710-511.13-00	1,990	598	-	-	-	
Group Insurance	599-4710-512.21-00	71,006	90,243	97,366	97,366	103,620	
Medicare	599-4710-512.23-00	7,757	9,932	10,152	10,152	17,107	
Defined Benefit	599-4710-512.24-02	208,491	281,040	40,452	40,452	43,155	
Unfunded Pension	599-4710-512.28-50	-	-	283,103	283,103	-	1
Compensated Absences	599-4710-512.25-00	14,448	6,617	-	-	-	
Unemployment Insurance	599-4710-512.26-00	2,399	2,676	3,218	3,218	3,946	
Worker's Compensation	599-4710-512.27-00	2,228	1,964	2,318	2,318	2,842	
Medical	599-4710-521.12-04	1,547	371	500	500	500	
Other Professional Fees	599-4710-521.12-09	23,326	5,910	5,000	5,000	24,310	2
Technical Services	599-4710-521.13-00	5,460	-	-	-	-	
Telephone	599-4710-523.32-01	14,104	23,328	-	-	-	
Cellular Phones & Radios	599-4710-523.32-03	2,036	2,122	-	-	-	
Postage & Shipping	599-4710-523.32-05	125,472	152,857	170,000	170,000	170,000	
Advertising	599-4710-523.33-00	-	-	-	-	1,000	7
Printing & Binding	599-4710-523.34-00	-	-	-	-	3,000	7
Dues & Fees	599-4710-523.36-00	300	150	150	150	575	3
Education & Travel	599-4710-523.37-00	5,429	3,997	4,000	4,000	5,150	3
Software & Maintenance	599-4710-523.38-50	-	12,910	12,000	12,000	5,000	
Office Supplies	599-4710-531.11-01	6,439	4,442	4,500	4,500	5,000	
Operating Supplies	599-4710-531.11-02	-	8,649	8,000	8,000	10,042	4
Certificates & Awards	599-4710-531.11-03	235	100	-	-	-	
Uniforms	599-4710-531.11-40	144	221	-	-	4,500	5
Equipment	599-4710-542.20-00	-	-	2,393	2,393	-	
Allocated Direct Cost to Water & Sewer	599-4710-551.23-00	(503,373)	(643,435)	(560,540)	(560,540)	(599,201)	
Allocated Direct Cost to Electric	599-4710-551.24-00	(503,373)	(643,435)	(560,540)	(560,540)	(574,234)	
Allocated Direct Cost to Solid Waste	599-4710-551.25-00	(55,882)	(71,493)	(62,282)	(62,282)	(62,417)	
Allocated Direct Cost to Storm Water	599-4710-551.30-00	(55,881)	(71,492)	(62,283)	(62,283)	(12,483)	
Claims & Damages	599-4710-578.80-00	-	18,000	9,000	9,000	9,000	
Total Customer Care - Customer Services		**(74,927)**	**(171,642)**	**(0)**	**(0)**	-	
	Personal Services	859,090	1,025,156	1,030,102	1,030,102	1,010,258	
	Purchased/Contracted Services	177,674	201,645	191,650	191,650	209,535	
	Supplies	6,818	13,412	12,500	12,500	19,542	
	Capital	-	-	2,393	2,393	-	
	Other Financing Uses	-	-	-	-	-	
	Indirect/Direct Costs	(1,118,509)	(1,429,855)	(1,245,645)	(1,245,645)	(1,248,335)	
	Other Costs	-	18,000	9,000	9,000	9,000	
		(74,927)	**(171,642)**	**(0)**	**(0)**	-	
NOTES:							
	1	**Unfunded Pension Liability - moved to Dept. 1599 (Page 58)**					
	2	**IVR System; Drive-Thru equipment maintenance; Safe Maintenance; Credit Profile Maintenance; Lockbox**					
	3	**Continuing Education**					
	4	**Signature pads (10); Check printer; Keys & lock replacement; Blinds for drive-thru**					
	5	**Standard uniforms for existing staff**					
	6	**Soliciting bids**					
	7	**Welcome package for new residents**					**Page 58**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Customer Care - Meter Reading							
Salaries & Wages	599-4715-511.11-00	404,095	376,391	533,394	533,394	652,587	
Overtime	599-4715-511.13-00	-	107	200	200	5,051	2
Group Insurance	599-4715-512.21-00	67,844	58,784	74,362	74,362	103,576	
Medicare	599-4715-512.23-00	5,531	5,244	8,374	8,374	9,025	
Defined Benefit	599-4715-512.24-02	153,355	179,789	36,366	36,366	33,264	
Unfunded Pension	599-4715-512.28-50	-	-	263,789	263,789	-	1
Compensated Absences	599-4715-512.25-00	7,958	2,543	-	-	-	
Unemployment Insurance	599-4715-512.26-00	1,682	1,515	2,605	2,605	2,956	
Worker's Compensation	599-4715-512.27-00	16,402	15,462	27,381	27,381	29,236	
Medical	599-4715-521.12-04	786	471	-	-	500	
Other Professional Fees	599-4715-521.12-09	-	-	1,000	1,000	2,000	3
Technical Services	599-4715-521.13-00	9,017	7,411	12,000	12,000	-	
Maintenance Equipment	599-4715-522.22-01	-	333	500	500	4,000	5
Maintenance Buildings	599-4715-522.22-02	49,213	29	1,000	1,000	10,000	6
Maintenance Vehicles	599-4715-522.22-04	3,313	62	15,000	15,000	10,000	
Rental of Equipment & Vehicle	599-4715-523.23-20	-	-	1,500	1,500	-	
Telephone	599-4715-523.32-01	6,874	10,767	-	-	-	
Cellular Phones & Radios	599-4715-523.32-03	3,513	5,319	2,000	2,000	2,000	
Postage & Shipping	599-4715-523.32-05	29	165	-	-	1,500	12
Dues & Fees	599-4715-523.36-00	150	-	500	500	648	8
Education & Travel	599-4715-523.37-00	154	304	1,000	1,000	39,898	8
Software & Maintenance	599-4715-523.38-50	3,074	-	2,000	2,000	2,000	9
Uniform & Towel Services	599-4715-523.40-00	11,102	9,623	16,000	16,000	12,000	
Office Supplies	599-4715-531.11-01	1,282	867	1,500	1,500	1,200	
Operating Supplies	599-4715-531.11-02	15,053	18,603	32,000	32,000	186,038	10
Certificates & Awards	599-4715-531.11-03	15	-	-	-	-	
Gas (Natural & Propane)	599-4715-531.12-20	73	-	-	-	-	
Small & Safety Equipment	599-4715-531.16-00	3,863	6,471	10,000	10,000	2,000	
Meters	599-4715-541.15-02		-	127,500	127,500	200,000	11
Equipment	599-4715-542.20-00	-	-	29,864	29,864	28,800	4
Machinery	599-4715-542.21-00	-	10,070	-	-	-	
Vehicles	599-4715-542.22-00	16,097	-	-	-	-	
Allocated Direct Cost to Water & Sewer	599-4715-551.23-00	(429,481)	(366,182)	(556,655)	(556,655)	(651,014)	
Allocated Direct Cost to Electric	599-4715-551.24-00	(429,481)	(366,182)	(556,655)	(556,655)	(623,888)	
Allocated Direct Cost to Solid Waste	599-4715-551.25-00	(47,505)	(40,687)	(61,851)	(61,851)	(67,814)	
Allocated Direct Cost to Storm Water	599-4715-551.30-00	(47,505)	(40,687)	(61,849)	(61,849)	(13,563)	
Claims & Damages	599-4715-578.80-00	309	747	37,175	37,175	18,000	
Total Customer Care - Meter Reading		**(173,188)**	**(102,661)**	-	-	-	
	Personal Services	656,867	639,835	946,471	946,471	835,695	
	Purchased/Contracted Services	87,225	34,484	52,500	52,500	84,546	
	Supplies	20,286	25,941	43,500	43,500	189,238	
	Capital	16,097	10,070	157,364	157,364	228,800	
	Indirect/Direct Costs	(953,972)	(813,738)	(1,237,010)	(1,237,010)	(1,356,279)	
	Other Costs	309	747	37,175	37,175	18,000	
		(173,188)	**(102,661)**	-	-	-	

FY15 Adopted Expenditures by Department

NOTES:	1	Unfunded Pension Liability - moved to Dept. 1599 (Page 58)
	2	Cycle and route reading, rereads for billing, repair of water meter leaks. This allows for the completion of task that extend past normal business hours Which supplies service to customer in need of emergency connection and disconnection of electric and water. Theft of service, testing of compound water meter and same day services.
	3	Pest Control and Secretary Camera
	4	Itron G5 handheld computers (collect meter reading data)
	5	Hydraulic compact power unit, water pumps and saw
	6	Repair leaking windows, damage window sills and room walls.
	7	Backflow letters and notices
	8	Continuing Education
	9	Itron tech support
	10	Copper fitting, copper tubing, copper nipple, washer fiber, rain suits, Batteries rubber boots, time cards, gate valves, meter spud, compression connections. Water meter boxes
		meter lids, electric and water meter for old account In the City Of East Point. Locking meter rings disconnect
	11	Manufactures, Federal and State regulation mandate yearly testing
	12	For backflow letters and notices

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Customer Care - Cashiers							
Salaries & Wages	599-4720-511.11-00	198,234	147,022	-	-	-	
Overtime	599-4720-511.13-00	2,418	349	-	-	-	
Group Insurance	599-4720-512.21-00	28,211	20,607	-	-	-	
Medicare	599-4720-512.23-00	2,805	2,081	-	-	-	
Defined Benefit	599-4720-512.24-02	75,645	69,954	-	-	-	
Compensated Absences	599-4720-512.25-00	6,341	2,482	-	-	-	
Unemployment Insurance	599-4720-512.26-00	895	636	-	-	-	
Worker's Compensation	599-4720-512.27-00	736	457	-	-	-	
Medical	599-4720-521.12-04	207	-	200	200	-	
Other Professional Fees	599-4720-521.12-09	1,505	2,752	4,311	4,311	-	
Maintenance Equipment	599-4720-522.22-01	4,481	-	-	-	-	
Telephone	599-4720-523.32-01	8,730	16,150	-	-	-	
Cellular Phones & Radios	599-4720-523.32-03	1,237	787	-	-	-	
Printing & Binding	599-4720-523.34-00	-	150	150	150	-	
Travel (Local)	599-4720-523.35-00	-	7	-	-	-	
Dues & Fees	599-4720-523.36-00	450	150	150	150	-	
Education & Travel	599-4720-523.37-00	1,365	-	1,255	1,255	-	
Office Supplies	599-4720-531.11-01	2,346	838	1,000	1,000	-	
Operating Supplies	599-4720-531.11-02	3,447	-	5,000	5,000	-	
Uniforms	599-4720-531.11-40	622	-	100	100	-	
Furniture & Fixtures	599-4720-542.23-00	-	-	300	300	-	
Allocated Direct Cost to Water & Sewer	599-4720-551.23-00	(242,296)	(82,025)	(5,610)	(5,610)	-	
Allocated Direct Cost to Electric	599-4720-551.24-00	(242,297)	(82,025)	(5,610)	(5,610)	-	
Allocated Direct Cost to Solid Waste	599-4720-551.25-00	(26,901)	(9,114)	(623)	(623)	-	
Allocated Direct Cost to Storm Water	599-4720-551.30-00	(26,901)	(9,114)	(623)	(623)	-	
Total Customer Care - Cashiers		**(198,720)**	**82,144**	-	-	-	
	Personal Services	315,285	243,588	-	-	-	
	Purchased/Contracted Services	17,975	19,996	6,066	6,066	-	
	Supplies	6,415	838	6,100	6,100	-	
	Capital	-	-	300	300	-	
	Indirect/Direct Costs	(538,395)	(182,278)	(12,466)	(12,466)	-	
	Other Costs	-	-	-	-	-	
		(198,720)	**82,144**	-	-	-	
Total Customer Care		**29,721**	**(1,322)**	**(0)**	**(0)**	**0**	
NOTES:							
	Personal Services	1,964,655	2,021,425	2,112,488	2,112,488	2,516,812	
	Purchased/Contracted Services	333,035	291,355	299,666	299,666	396,657	
	Supplies	37,025	43,662	65,700	65,700	212,580	
	Capital	28,400	11,998	210,057	210,057	228,800	
	Debt Service	-	-	126,645	126,645	124,571	
	Other Financing Uses	-	-	-	-	-	
	Indirect/Direct Costs	(2,976,849)	(2,872,869)	(3,170,731)	(3,170,731)	(3,534,468)	
	Other Costs	643,455	503,107	356,175	356,175	55,048	
		29,721	**(1,322)**	**(0)**	**(0)**	**0**	

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Fleet Maintenance							
Salaries & Wages	610-4600-511.11-00	153,257	147,357	286,737	286,737	286,738	
Overtime	610-4600-511.13-00	67	74	400	400	400	
Crossing Training	610-4600-511.17-00	-	-	-	-	50,000	9
Salary Adjustment	610-4600-511.19-00	-	-	3,000	3,000	-	
Group Insurance	610-4600-512.21-00	16,836	15,027	33,890	33,890	31,027	
Medicare	610-4600-512.23-00	2,194	2,106	5,093	5,093	4,094	
Defined Benefit	610-4600-512.24-02	61,068	77,495	15,475	15,475	15,248	
Unfunded Pension	610-4600-512.28-50	-	-	92,460	92,460	101,093	1
Compensated Absences	610-4600-512.25-00	2,178	3,303	-	-	-	
Unemployment Insurance	610-4600-512.26-00	583	502	1,107	1,107	1,206	
Worker's Compensation	610-4600-512.27-00	5,497	5,405	9,254	9,254	11,389	
Medical	610-4600-521.12-04	182	-	-	-	-	
Technical Services	610-4600-521.13-00	3,844	1,990	2,000	2,000	2,200	3
Animal Control	610-4600-522.21-12	-	-	-	-	-	
Maintenance Equipment	610-4600-522.22-01	1,595	1,506	1,500	1,500	2,000	6
Maintenance Buildings	610-4600-522.22-02	3,938	5,233	30,000	30,000	14,000	5
Maintenance Vehicles	610-4600-522.22-04	94,160	63,549	5,000	5,000	80,000	4
Telephone	610-4600-523.32-01	5,729	8,972	-	-	-	2
Cellular Phones & Radios	610-4600-523.32-03	596	824	-	-	-	2
Postage & Shipping	610-4600-523.32-05	-	8	-	-	25	
Education & Travel	610-4600-523.37-00	-	-	2,300	2,300	3,500	
Licenses	610-4600-523.38-00	-	302	300	300	500	
Towing	610-4600-523.39-01	7,028	4,570	4,600	4,600	7,000	
Uniform & Towel Services	610-4600-523.40-00	2,978	3,194	3,200	3,200	3,600	
Office Supplies	610-4600-531.11-01	93	21	100	100	60	
Operating Supplies	610-4600-531.11-02	161,211	110,165	110,000	110,000	115,000	
Energy	610-4600-531.12-00	14,098	-	-	-	-	
Gas (Natural & Propane)	610-4600-531.12-20	20,809	22,921	23,000	23,000	22,000	
Oil & Lubricants	610-4600-531.12-50	-	9,861	10,000	10,000	11,500	
Fuel (Diesel)	610-4600-531.12-70	623,015	334,593	340,000	340,000	339,592	
Fuel (Gasoline)	610-4600-531.12-71	-	265,894	266,000	266,000	240,000	
Small & Safety Equipment	610-4600-531.16-00	-	-	-	-	500	
Capital Improvements	610-4600-541.16-00	-	-	-	-	130,800	7
Roof	610-4600-541.20-01	723	-	-	-	-	
Machinery	610-4600-542.21-00	-	-	30,000	30,000	-	
Salary Contingency (Cost Of Living Adjustment)	610-4600-579.21-50	-	-	-	-	5,735	10
Allocated Direct Cost to Water & Sewer	610-4600-551.23-00	(402,463)	(357,170)	(408,133)	(408,133)	(473,346)	
Allocated Direct Cost to Electric	610-4600-551.24-00	(447,994)	(424,139)	(484,658)	(484,658)	(621,267)	
Allocated Direct Cost to Solid Waste	610-4600-551.25-00	(58,948)	(55,807)	(63,771)	(63,771)	(73,960)	
Allocated Direct Cost to Public Works	610-4600-551.27-00	(235,786)	(223,231)	(255,083)	(255,083)	(295,841)	
Allocated Direct Cost to Storm Water	610-4600-551.30-00	(58,946)	(46,983)	(63,771)	(63,771)	(14,793)	
Depreciation	610-4600-561.10-00	22,457	22,457	-	-	-	
Total Fleet Maintenance		(1)	(1)	-	-	0	

FY15 Adopted Expenditures by Department

	Personal Services	241,680	251,269	447,416	447,416	501,195	
	Purchased/Contracted Services	120,050	90,148	48,900	48,900	112,825	
	Supplies	819,226	743,455	749,100	749,100	728,652	
	Capital	723	-	30,000	30,000	130,800	
	Depreciation	22,457	22,457	-	-	-	
	Indirect/Direct Costs	(1,204,137)	(1,107,330)	(1,275,416)	(1,275,416)	(1,479,207)	
	Other Costs	-	-	-	-	5,735	
		(1)	**(1)**	-	-	**0**	
NOTES:							
	1	**Unfunded Pension Liability**					
	2	**The cost were moved to Information Technology to control cost.**					
	3	**EPD Annual tank testing**					
	4	**Outsource**					
	5	**Roll up doors; Pest control for all city buildings ($5,000)**					
	6	**Gas Pumps**					
	7	**Fuel Management system, upgrade & clean fuel tanks, Upgrade restroom for ADA compliance**					
	8	**Replace service unit**					
	10	**Cross training personnel costs**					
	11	**2% Cost of Living Adjustment**					

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Information Technology							
Salaries & Wages	610-1535-511.11-00	-	-	151,753	151,753	151,000	
Group Insurance	610-1535-512.21-00	-	-	22,395	22,395	13,417	
Medicare	610-1535-512.23-00	-	-	2,160	2,160	2,137	
Defined Benefit	610-1535-512.24-02	-	-	9,105	9,105	9,060	
Unfunded Pension	610-1535-512.28-50	-	-	62,314	62,314	60,068	1
Unemployment Insurance	610-1535-512.26-00	-	-	724	724	710	
Worker's Compensation	610-1535-512.27-00	-	-	8,830	8,830	8,651	
Medical	610-1535-521.12-04	-	-	100	100	100	
Technical Services	610-1535-521.13-00	-	-	161,000	161,000	175,000	
Telephone	610-1535-523.32-01	-	-	525,000	525,000	125,000	
Cellular Phones & Radios	610-1535-523.32-03	-	-	240,000	240,000	258,600	4
Postage & Shipping	610-1535-523.32-05	-	-	-	-	500	
Education & Travel	610-1535-523.37-00	-	-	-	-	5,789	2
Software & Maintenance	610-1535-523.38-50	-	-	335,000	335,000	740,000	3
Operating Supplies	610-1535-531.11-02	-	-	2,000	2,000	2,000	
Computers & Hardware	610-1535-542.24-00	-	-	200,000	200,000	332,200	5
Claims & Damages	610-1535-578.80-00	-	-	2,000	2,000	2,000	
Salary Contingency (Cost Of Living Adjustment)	610-1535-579.21-50	-	-	-	-	3,020	6
Allocated Direct Cost to Water & Sewer	610-1535-551.23-00	-	-	(465,043)	(465,043)	(604,561)	
Allocated Direct Cost to Electric	610-1535-551.24-00	-	-	(585,610)	(585,610)	(604,561)	
Allocated Direct Cost to Solid Waste	610-1535-551.25-00	-	-	(51,671)	(51,671)	(37,785)	
Allocated Indirect Cost from General Fund	610-1535-551.29-00	-	-	(516,714)	(516,714)	(566,776)	
Allocated Direct Cost to Storm Water	610-1535-551.30-00	-	-	(51,671)	(51,671)	(37,785)	
Allocated Direct Cost to E-911	610-1535-551.31-00	-	-	(51,672)	(51,672)	(37,784)	
Total Information Technology		-	-	-	-	**(0)**	
	Personal Services	-	-	257,281	257,281	245,043	
	Purchased/Contracted Services	-	-	1,261,100	1,261,100	1,304,989	
	Supplies	-	-	2,000	2,000	2,000	
	Capital	-	-	200,000	200,000	332,200	
	Indirect/Direct Costs	-	-	(1,722,381)	(1,722,381)	(1,889,252)	
	Other Costs	-	-	2,000	2,000	5,020	
		-	-	-	-	**(0)**	

NOTES:

1 **Unfunded Pension Liability**

2 **Continuing Education**

3 **Requesting an additional $300,0000 for the annual maintenance of OneSolution and OSSI ($282,920.73) and $105,000 for city-wide department requests ($102,701)**

4 **Includes all city VZW costs at annual amount of $240,000 for MRC of $20,000. Also requesting an additional $18,600 for city-wide department requests ($16,200)**

5 **Need an additional $132,200 for city-wide department requests ($126,560)**

6 **2% Cost of Living Adjustment**

FY15 Adopted Expenditures by Department

Division	Account	FY12 Actuals	FY13 Actuals	FY 14 Adopted	FY 14 Amended	FY 15 Adopted	Notes
Public Utilities - Administration							
Salaries & Wages	610-4970-511.11-00	-	-	-	-	90,000	1
Group Insurance	610-4970-512.21-00	-	-	-	-	9,008	
Medicare	610-4970-512.23-00	-	-	-	-	1,305	
Defined Contribution (ICMA)	610-4970-512.24-01	-	-	-	-	5,400	
Unemployment Insurance	610-4970-512.26-00	-	-	-	-	450	
Worker's Compensation	610-4970-512.27-00	-	-	-	-	5,489	
Medical	610-4970-521.12-04	-	-	-	-		
Other Professional Fees	610-4970-521.12-09	-	-	-	-	1,787	
Telephone	610-4970-523.32-01	-	-	-	-	-	
Cellular Phones & Radios	610-4970-523.32-03	-	-	-	-	-	
Postage & Shipping	610-4970-523.32-05	-	-	-	-	-	
Dues & Fees	610-4970-523.36-00					500	
Education & Travel	610-4970-523.37-00	-	-	-	-	2,000	
Software & Maintenance	610-4970-523.38-50	-	-	-	-	-	
Office Supplies	610-4970-531.11-01	-	-	-	-	500	
Operating Supplies	610-4970-531.11-02	-	-	-	-	-	
Computers & Hardware	610-4970-542.24-00	-	-	-	-	-	
Claims & Damages	610-4970-578.80-00	-	-	-	-	-	
Allocated Direct Cost to Water & Sewer	610-4970-551.23-00	-	-	-	-	(55,891)	
Allocated Direct Cost to Electric	610-4970-551.24-00	-	-	-	-	(53,562)	
Allocated Direct Cost to Solid Waste	610-4970-551.25-00	-	-	-	-	(5,822)	
Allocated Direct Cost to Storm Water	610-4970-551.30-00	-	-	-	-	(1,164)	
Total Public Utilities - Administration		-	-	-	-	-	
	Personal Services	-	-	-	-	111,652	
	Purchased/Contracted Services	-	-	-	-	4,287	
	Supplies	-	-	-	-	500	
	Capital	-	-	-	-	-	
	Indirect/Direct Costs	-	-	-	-	(116,439)	
	Other Costs	-	-	-	-	-	
		-	-	-	-	-	
NOTES:	1	**Creation of new department to administer over all Utilities.**					
Total Budget		**106,135,154**	**102,007,374**	**125,153,250**	**124,258,651**	**127,989,620**	**Page 63**

The city of
EAST POINT
Georgia

FY 2015
Grants

FY2015 Adopted Grants

Grantor Agency and Grant Description	Grantor Award Amount	Grantor Fiscal Year Funding Schedule	City of East Point Matching Amount	FY15 Proposed	FY16 Proposed	FY17 Proposed
U.S. Department of Housing & Urban Development Community Development Block Grant Sykes Park (FY15)	60,656	60,656	-	-	-	-
U.S. Department of Transportation - Federal Highway Administration Plantation - Semmes Street Bicycle & Pedestrian Improvements	1,379,875	707,900	671,975	495,000	176,975	-
Total Grant Awards	1,440,531					
Total Grantor Amount		768,556				
Total City of East Point Matching Amount			671,975	495,000	176,975	-

Note:

Funding Source - The recommendations for matching grants is to have Council approve a draw down from the MCT account.

SEMMES STREET BICYCLE AND PEDESTRIAN IMPROVEMENT GRANT – PHASE I FROM WASHINGTON ROAD TO NORMAN BERRY DRIVE

AWARD: **$1,719,875**

This project will improve safety for bicyclists and pedestrians along the corridor. The typical cross section includes tow 11' wide traffic lanes, two 4' bicycle lands and one 8' parking lane with town 6' sidewalks. All work will occur within the existing right-of-way.

This is the first phase of a three phase project which will ultimately extend northward to Connally Drive and southward to East Farris Avenue. Engineering and design work will be undertaken for the entire corridor. This project was not added to the FY14 Municipal Budget due to need for discussions between GDOT and the City of East Point regarding the approved budget categories.

The City's Transportation Manager and Grants Manager will be meeting with Darryl DeJohn, Program Manager, GDOT the week of April 21, 2014 to reconcile budgetary discrepancies and validate future activities.

FY2014 - FY2017
Council Approved
Matching Schedule by Fiscal Year

Grantor Agency and Grant Description	Grantor Award Amount	Grantor Fiscal Year Funding Schedule	City of East Point Matching Amount	FY14 Adopted	FY15 Proposed	FY16 Proposed	FY17 Proposed
				City of East Point Matching Amount			
U.S. Department of Transportation - Federal Highway Administration - ARC Road Sign Replacement Program Sign maintenance program to meet new specifications on Uniform traffic Control Devices. Program will replace most regulatory, warning, and guide signs within the City of East Point.	600,000	480,000	120,000	60,000	60,000	-	-
U.S. Department of Transportation - Federal Highway Administration: ARC Cleveland, Sylvan, Virginia, Norman Berry Resurfacing Program This project will provide milling & resurfacing maintenance on arterial and collector routes that pass through the City of East Point.	2,400,000	1,920,000	480,000	192,000	288,000	-	-
U.S. Department of Transportation - Federal Highway Administration - ARC East Point / Marta Multi-Modal Improvements. This project will provide improvements along East Point St. from W Clevland to Washington Rd and W Cleveland to Main St; Dorsey and Church St included.	4,812,521	3,850,017	962,504	102,588	55,000	34,196	770,720

FY2014 - FY2017
Council Approved
Matching Schedule by Fiscal Year

Grantor Agency and Grant Description	Grantor Award Amount	Grantor Fiscal Year Funding Schedule	City of East Point Matching Amount	FY14 Adopted	FY15 Proposed	FY16 Proposed	FY17 Proposed
				City of East Point Matching Amount			
U.S. Enviromental Protection Agency - Surface Water & Construction Grant Congressionally mandated earmark to the City of East Point for water improvements in Center Park	485,000	266,750	218,250	218,250	-	-	-
U.S. Department of Transportation - Federal Highway Administration - Main st. Scenic Recreational Trail Grant Instalation of a recreational trail at Sykes Park.	100,000	80,000	20,000	20,000	-	-	-
U.S. Department of Transportation - Federal Highway Administration - Main st. Scenic Bi-way Cooridor Phase I Transportation improvements on Main St.	300,000	270,000	30,000	30,000	-	-	-
U.S. Department of Transportation - Federal Highway Administration - Main st. Scenic Bi-way Cooridor Phase II Transportation improvements on Main St.	2,000,000	1,600,000	400,000	400,000	-	-	-
U.S. Department of Housing & Urban Development Community Development Block Grant Sumner Park	60,656	60,656	-	-	-	-	-

FY2014 - FY2017
Council Approved
Matching Schedule by Fiscal Year

Grantor Agency and Grant Description	Grantor Award Amount	Grantor Fiscal Year Funding Schedule	City of East Point Matching Amount	FY14 Adopted	FY15 Proposed	FY16 Proposed	FY17 Proposed
				City of East Point Matching Amount			
U.S. Department of Transportation - Federal Highway Administration Plantation - North Main Street	346,297	266,382	79,915	79,915	-	-	-
U.S. Department of Transportation - Federal Highway Administration Plantation - North Main Street	346,527	266,559	79,968	79,968	-	-	-
Total Grant Awards	11,451,001						
Total Grantor Amount		9,060,364					
Total City of East Point Matching Amount			2,390,637	1,182,721	403,000	34,196	770,720

City of East Point
Grants Summary

FY2014 - FY2017 Approved Council Grants

Fiscal Year Obligations	Funding	Matching	Total	
FY 2014	4,270,631	1,182,721	5,453,352	****Proposed to roll to FY15**
FY 2015	1,727,656	403,000	2,130,656	
FY 2016	170,980	34,196	205,176	
FY 2017	2,891,097	770,720	3,661,817	
Total	**9,060,364**	**2,390,637**	**11,451,001**	

Approved Grants Total FY15	**5,998,287**	**1,585,721**	**7,584,008**

FY15 Proposed New Grants

Fiscal Year Obligations	Funding	Matching	Total
FY 2015	768,556	495,000	1,263,556

Total FY15 Proposed	**6,766,843**	**2,080,721**	**8,847,564**

SPECIAL REVENUE FUND DESCRIPTION	GRANT AGENCY	GRANT #	AWARD	MATCH %	MATCH AMOUNT	AWARD DATE	PERFORMANCE PERIOD
Edward Byrne Memorial 11-PDJA12	DOJ	2011-DJ-BX-3461	6,706	10%	670	October 1, 2011	September 30, 2015
Edward Byrne Memorial 12-PDJA13	DOJ	2012-DJ-BX-1129	17,091	0%	-	October 1, 2012	September 30, 2016
Edward Byrne Memorial 13-PDJA14	DOJ	2013-DJ-BX-1154	34,361	0%	-	June 19, 2013	September 30, 2017
Target Grant - National Night Out	Target	East Point City, GA	2,000	0%	-	June 19, 2013	June 30, 2016
Target Grant - Red Ribbon	Target	East Point City, GA	1,000	0%	-	June 19, 2013	June 30, 2016
			61,158		**670**		

The city of
EAST POINT
Georgia

FY15
Capital Projects

CIP Summary

	Adopted FY2014	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
CIP Categories							
Public Safety	-	1,179,650	659,040	571,320	619,280	600,280	3,629,570
Public Services	3,568,352	1,315,214	1,200,350	1,016,000	996,000	715,000	5,242,564
Culture and Recreation	2,460,656	602,000	440,000	5,820,000	5,469,000	5,405,000	17,736,000
Public Utilities	5,096,195	6,333,500	4,745,500	3,040,000	2,175,000	2,125,000	18,419,000
Information Technology	700,000	205,000	105,000	40,000	25,000	55,000	430,000
Other Funds	240,057	2,433,998	420,053	3,876,694	214,877	214,877	7,160,499
Total	**12,065,260**	**12,069,362**	**7,569,943**	**14,364,014**	**9,499,157**	**9,115,157**	**52,617,633**
Funding Sources							
General Fund	-	3,450,724	2,237,086	2,790,040	1,691,780	1,336,780	11,506,410
Capital Projects Fund	1,500,000	-	-	-	-	-	-
CIP Bond	2,900,000	750,000	-	-	-	-	-
Park & Rec Bond	-	-	-	5,400,000	5,400,000	5,400,000	16,200,000
E911 Fund	-	6,150	43,150	1,200	750	1,650	52,900
Water & Sewer Fund	498,026	1,365,905	1,262,745	467,495	313,445	271,545	4,431,134
Electric Fund	763,261	1,663,053	1,219,195	830,295	635,195	645,395	4,993,132
Solid Waste Fund	468,303	545,265	357,394	61,944	36,494	37,394	1,038,490
Storm water Fund	421,662	2,621,265	2,279,394	1,921,944	1,421,494	1,422,394	9,666,490
Grant Fund	5,514,008	1,667,000	170,980	2,891,097	-	-	4,729,077
Total	**12,065,260**	**12,069,362**	**7,569,943**	**14,364,014**	**9,499,157**	**9,115,157**	**52,617,633**

Court

Priority	Requested Item/Project	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
1	HVAC System	None of the thermostats work throughout the department. This causes the conditions in the courtroom and surrounding areas to be unbearable at times.	$ 33,000	$ -	$ -	$ -	$ -	$ 33,000
2	Mold Assessment	Due to the amount of leaks we have had in the department, the air quality has been compromised and needs to be assessed.	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
3	Counter in Clerk's Office & Window	The counter in the Clerk's office is falling apart and needs to be replaced.	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
4	Paint/Wall Paper & Judge's Bench	Paint through out the court department and Wall Paper in court room is peeling and cracking; Sand, Stain and Refinish Judge's Bench	$ 91,150	$ -	$ -	$ -	$ -	$ 91,150
5	Probation Security	Additional security measures need to be put in place for the probation department. And additional areas of the court department	$ 7,500	$ -	$ -	$ -	$ -	$ 7,500
6	X-Ray Machine	X-Ray machines are outdated and do not pick up all metal obects. Cellular phones and other metal items are making it inside the courtroom unknown to the Reserve Officers	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
		Total	**$ 156,650**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 156,650**
		Funding Source						
		General Fund	**$ 156,650**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 156,650**

Fire

Priority	Requested Item	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
1	Building Repairs Station #1 (2727 East Point Street)	Overall remodel to include, windows, HVAC system, overhead doors, ceilings, floors, appliances, restroom remodeled, asphalt on apron, paint, stairwell repair (foundation problems) electrical, exhaust system, roof and building walls	$ 140,000	$ -	$ -	$ -	$ -	$ 140,000
2	Station #2 (3171 Norman Berry Drive)	Repairs to include windows replace, AC unit on the crew side (unit installed in 1988) and patio repair.	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
3	Building Repairs Station #4 (2222 Ben Hill Road)	Repairs to include windows replace ceiling, tiles replaced, plumbing fixture, electrical outlets and lighting, asphalt on apron, HVAC unit (built in 1960).	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
4a	Air Condition Units (Station 2)	Unit is outdated and requiring maintenance work on a constant basis.	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
4b	Air Condition Units (Station 4)	Unit is outdated and requiring maintenance work on a constant basis.	$ -	$ 10,000	$ -	$ -	$ -	$ 10,000
5	Automatic Defibrilators (5)	Automatic External Defibrillators are portable electronic devices that automatically diagnose potentially life-threatening cardiac arrhythmias in a patient. AED's are used tp treat unconscious victims who aren't breathing. They analyze the hearts rhythm and advise the operator if a shockable rhythm is detected or needed.	$ 7,500	$ -	$ -	$ -	$ -	$ 7,500
6a	Hydraulic Tools (45)	High-strength hydraulic tools designed to assist in the extrication and removal of crash victims and other rescues from small or confined spaces. Consists of cutters, spreaders, rams a power unit and hoses.	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -	$ 80,000
6b	Fire Hoses - 5-inch Supply Line	Fire hoses are high-pressure hoses used by fire fighters to carry water or other fire retardants (foam) to a fire to extinguish it. Hoses are constructed of a variety of natural and systhetic fabrics that allow them to be stored wet without rotting or damages. The EPFD emergency response fleet include three front line pumpers, two back-up pumpers and two ladder trucks. These trucks carry in excess of 6,000 feet of fire hose. We have a 10-year replacement cycle for all hoses due to them being utilized in pressurized states.	$ 20,700	$ -	$ -	$ -	$ -	$ 20,700

Fire

Priority	Requested Item	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
6c	Transport Capable Ambulance (2)	An emergency rescue unit capable of allowing fire personnel to transport patients to local area medical facilities. Replacing fire rescue units with Fire Rescue Ambulances with transporting capabilities through a lease purchase agreement. Frontline rescue units are 2001 Ford 250 XL Conversion SuperDuty trucks with ove 65k miles. Per NFPA recommendations. Would like to purchase through a 5 year lease agreement.	$ 88,000	$ 88,000	$ 88,000	$ 88,000	$ 88,000	$ 440,000
7	Crown Victoria (3)	Administrative Vehicles for Fire Department fleets	$ 21,600	$ 21,600	$ 21,600	$ 21,600	$ 21,600	$ 108,000
8	Ford Taurus (3)	Administrative Vehicles for Fire Department fleets	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 90,000
9	Ranger (1)	Administrative Vehicles for Fire Department fleets	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
10	Window Replacement Station 2 & 4 @ $20,000 each	Windows are in need of replacment due to normal wear and insulation issues.	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
11	Fire Extinguisher Trainer	Flame response system designed to assist in the training of fire extinguishment. The system determins where the trainee aims and sweeps the water/compressed air and automatically varies the flames in response, therfore providing a realistic and safe training experience. This training tool will allow a cost savings by use of reduced set-up and clean-up times, allowing for the ability to train more people in less time. The system generates larger, more intense heat, enhancing the realism of the training experience. The Fire Department is currently seeking Federal Grant opportunities to assist in obtaining this equipment. The Department will review with Legal to discuss the possibility to assess a fee for training.	$ 11,000	$ -	$ -	$ -	$ -	$ 11,000
12	Fire Safety House	A 22-33-foot mobile demonstration unit which make appearances at schools, parks and events City-wide, giving visitors the opportunity to experience emergency conditions in a controlled environment through the unit's special effects. The Fire Department will continue seeking Federal Grants and reviewing fees to assist in the purchase of a Fire Safety House		$ -	$ 30,000	$ -	$ -	$ 30,000
		Total	**$ 501,800**	**$ 157,600**	**$ 177,600**	**$ 147,600**	**$ 127,600**	**$ 1,112,200**
		Funding Source						
		General Fund	**$ 501,800**	**$ 157,600**	**$ 177,600**	**$ 147,600**	**$ 127,600**	**$ 1,112,200**

Police

Priority	Requested Item	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
1	Ford Police Interceptor (marked unit) - @ $45,240)	2014 Ford Police Interceptor to include a computer, e-ticketing machine, software system allowing the downloading of reports into the City network wirelessly, and a mobile police band radio for communication. Paint scheme will be black and white.	$ 226,200	$ 135,720	$ 135,720	$ 316,680	$ 316,680	$ 1,131,000
1a	Ford Police Interceptor (unmarked unit - @ $24,000)	2014 Ford Police Interceptor for Investigations Division. Paint scheme will be a solid color.	$ 120,000	$ 96,000	$ 144,000	$ 72,000	$ 72,000	$ 504,000
1b	Ford SUV (marked unit) - (4 @$33,930)	Will be used for command veicles for patrol. The vehicle will be use by the shift captains to carry NIMS equipment.	$ -	$ 135,720	$ -	$ -	$ -	$ 135,720
2	Jail Plumbing	Water pressure issues	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
3	Commercial grade carpet for the Law Enforcement Center	The carpet that is currently within the Law Enforcement Center is mismatched, fraying, loose and has holes in certain areas	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
4	Windows (LEC)	To replace windows that are leaking.	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
5	Replace Cooling Tower	HVAC - LEC	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
6	License Plate Readers - (2 @ $22,000)	To be placed on K-9 vehicles. Allows the officer to runn tags through GCIC while on patrol automaticly. Will be placed in our high crime areas.	$ -	$ 44,000	$ 44,000	$ 44,000	$ 44,000	$ 176,000
7	Data Air Unit - E911	Replace to the two worn units over 20 years old	$ -	$ 40,000	$ -	$ -	$ -	$ 40,000
8	Replace Firearms	Undate to the new generation Glock 22	$ -	$ -	$ 20,000	$ -	$ -	$ 20,000
9	Replace Building Boiler	Replace old worn out unit over 20 years old to more efficient unit.	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
10	Sealing and Painting of the Upper and Lower Parking Lot of the Law Enforcement Center (2727 East Point St)	The Law Enforcement Center upper and lower parking lots are in need of refurbishing by seal coating, linemarking and curb painting. The parking lots are original lots from 1989 and have not had any maintenance performed since that time.	$ -	$ -	$ -	$ 19,000	$ -	$ 19,000

Police

Priority	Requested Item	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
11	Lighting in Parking Lot	Several of the lights are not working.	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000
12	Upgrade building Camara & Security systen	Will upgrade the old camara system to LED cameras.	$ -	$ -	$ -	$ -	$ 40,000	$ 40,000
		Total	**$ 521,200**	**$ 501,440**	**$ 393,720**	**$ 471,680**	**$ 472,680**	**$ 2,360,720**
		Funding Sources						
		General Fund	$ 521,200	$ 461,440	$ 393,720	$ 471,680	$ 472,680	$ 2,320,720
		E911	$ -	$ 40,000	$ -	$ -	$ -	$ 40,000
		Total	**$ 521,200**	**$ 501,440**	**$ 393,720**	**$ 471,680**	**$ 472,680**	**$ 2,360,720**

Fleet Maintenance

Priority	Requested Item	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
1	Bid and install Fuel Management System. Phase I (Fleet Maintenance Shop) is underway for FY14. Phase II (Police Department) and Phase III (Fire Department) will roll out for FY15 & FY16.	System needed to track vehicle maintenance & fuel usage.	$ 75,000	$ 75,000	$ -	$ -	$ -	$ 150,000
2	Replace four 14' roll up doors	Doors are 36 yrs old and are failing to roll up and down. Also, due to break-ins the doors have been damaged. $4,000 each.	$ 16,000	$ -	$ -	$ -	$ -	$ 16,000
3	Entrance floor replacement of tiles.	Floor is unsafe for walking and is a hazard to all employees.	$ 9,500	$ -	$ -	$ -	$ -	$ 9,500
4	Install two air compressors for building.	Current compressors have failed. The air compressors are used to supply air to our air tools, supply air for tire installation equipment and all the other hydraulic equipment.	$ 14,000	$ -	$ -	$ -	$ -	$ 14,000
5	Upgrade and clean fuel tanks	EPD and operational requirements. Also, to prevent bad fuel intake for vehicles.	$ 12,000	$ 12,000	$ -	$ -	$ -	$ 24,000
6	Upgrade all office lighting	Lighting & electrical system is poor.		$ 8,000	$ -	$ -	$ -	$ 8,000
7	Restroom stall for handicap	Current stall does not meet ADA	$ 6,800	$ -	$ -	$ -	$ -	$ 6,800
8	Upstairs Parts Shop/Inventory Area	Need to do a light overhaul of the Parts area to make use for operational changes	$ 5,000		$ -	$ -	$ -	$ 5,000
9	Vehicle Lifts	Lift need to upgrade operation.		$ 15,000	$ -	$ -	$ -	$ 15,000
		Total Requested	**$ 138,300**	**$ 110,000**	**$ -**	**$ -**	**$ -**	**$ 248,300**
		Funding Source						
		Allocation to Multiple Funds (General Fund,Water, Electric, Storm water, Solid Waste)	**$ 138,300**	**$ 110,000**	**$ -**	**$ -**	**$ -**	**$ 248,300**

Public Works - Buildings and Grounds

Requested Item	Justification	Planning Years					Five Year Total
		FY2015	FY2016	FY2017	FY2018	FY2019	
John Deere 1435 Riding Mower - (3) @ $9,000	used to maintain city's right-of-way	$ 9,000	$ 18,000	$ -	$ -	$ -	$ 27,000
Backhoe - 14' x 4WD	**Replacement equipment**; Purchased in 1995, given to B&D in 2006. For the past 3 yrs it has been in the mainenance yard needing the transmission replaced. The cost to repair exceeds the cost to replace it.	$ 48,732	$ -	$ -	$ -	$ -	$ 48,732
F150 Crew Cab 4x4 Pickup	**Replacement equipment**; Replaces 1998 F250 with 115,641 in miles. The continued use of this vehicle could potentially affect the health, safety and welfare	$ -	$ 27,000	$ -	$ -	$ -	$ 27,000
	Total	**$ 57,732**	**$ 45,000**	**$ -**	**$ -**	**$ -**	**$ 102,732**
	Funding Source						
	General Fund	**$ 57,732**	**$ 45,000**	**$ -**	**$ -**	**$ -**	**$ 102,732**

Public Works - Roads and Drainage

Requested Item/Project	Justification	Planning Years					Five Year Total
		FY2015	FY2016	FY2017	FY2018	FY2019	
Air Compressor	Replacement of unit #824; has been in shope for over 6 months and is unabled to be repaired.	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
12 Ton Towing Trailor	R&D trailors has extensive repairs and new trailor will provide a neede 2nd trailor for both tandums.	$ 18,000	$ -	$ -	$ -	$ -	$ 18,000
6 yard Flat Bed Dump Truck	Currently, the R&D yard truck is over 12 years old and in need of extensive repairs along with several safety issues.	$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
Mobile Vac Tank	Mobile Vacume Trailer will be used to remove trash and debris from strom drains and drainage pipe.	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
	Total	**$ 118,000**	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ 148,000**
	Funding Sources						
	General Fund	**$ 118,000**	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ 148,000**

Public Works - Transportation

Requested Item/Project	Justification	Planning Years					Five Year Total
		FY2015	FY2016	FY2017	FY2018	FY2019	
Sidewalk Construction - Headland and Delowe Dr.	Construction of new sidewalks in areas of need along Headland Drive and Delowe Drive. To improve safety by keeping pedestrians off of the street away from vehicular traffic. Improve ADA compliance by added and improving ADA ramps and crosswalks where needed. Replace worn, cracked sidewalks that have been vertically displaced by vegetation in various areas. FY15 potential LMIG funding.	$ -	$ 536,000	$ 536,000	$ 536,000	$ -	$ 1,608,000
Semmes St.	New full depth pavement and bike trail; This project will improve the riding condition on Semmes St. This project will also mitigate stormwater runoff from the roadway.	$ 150,000	$ 89,350	$ 200,000	$ 200,000	$ 200,000	$ 839,350
Citywide Roadway Restriping	Restriping of faded roadway striping; Maintenance activity required to maintain safe city streets. Faded striping is a serious road hazard that could lead to car accidents and loss of life.	$ -	$ -	$ -	$ -	$ 200,000	$ 200,000
Sylvan Rd.	New Roadway Construction; This project will improve the riding condition on Sylvan Rd by resurfacing. This project will also mitigate stormwater runoff from the roadway. The prject was placed on hold, per Walmart construction.	$ 230,000	$ -	$ -	$ -	$ -	$ 230,000
Project Name: 2" - 4" Water Line Resurfacing	New Pavement for Water Repair Projects; (Water repair project will continue into FY 2015 budget year)	$ 50,000	$ 50,000	$ -	$ -	$ -	$ 100,000
Pavement Management Program	Design of new pavement resurfacing on citywide roadways by priority of Pavement Condition Index (PCI) and roadway classification.	$ 193,727	$ 320,000	$ 260,000	$ 260,000	$ 315,000	$ 1,348,727

Public Works - Transportation

Requested Item/Project	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
Roadway Reconstruction	Design of full depth pavement replacement along Centre Parkway; The pavement in the area of concern is worn and exhibit alligator and stress cracks which causes rough vehicular travel. The reconstruction will provide a smooth and stable pavement surface.	$ 342,455	$ -	$ -	$ -	$ -	$ 342,455
	Total	**$ 966,182**	**$ 995,350**	**$ 996,000**	**$ 996,000**	**$ 715,000**	**$ 4,668,532**
	Funding Sources						
	General Fund	**$ 966,182**	**$ 995,350**	**$ 996,000**	**$ 996,000**	**$ 715,000**	**$ 4,668,532**

Warehouse

Priority	Requested Item	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
1	Indoor Standup Forklift	Current Forklift over 25 Years and leaks.	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
2	Outdoor Yard Forklift	Heavy duty yard forklifts	$ 20,000	$ 20,000	$ 20,000	$ -	$ -	$ 60,000
3	Floor Scrubbers	Warehouse floors	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
		Total Requested	**$ 35,000**	**$ 20,000**	**$ 20,000**	**$ -**	**$ -**	**$ 75,000**
		Funding Source						
		General Fund	**$ 35,000**	**$ 20,000**	**$ 20,000**	**$ -**	**$ -**	**$ 75,000**

Parks Recreation

Project #	Requested Item/Project	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
1	Colonial Unity Park	The path leading into the site is steep and not ADA accessible. The bridge is exacerbating erosion problems within the stream and at the top of the bank. The bridge should be replaced with a new bridge, open beneath to the full channel size and higher walls or rails should also be added for safety. Accessibility should be increased with walk paths throughout the site connecting all amenities. Replacement of current amenities and the addition of grills and shelters. FY 15 will address the erosion issues, bridge, ADA and general accessibility issues. FY 16 will address remaining renovations (this could be a joint project with the Public Works Department).	$ 150,000	$ 25,000	$ -	$ -	$ -	$ 175,000
2	Connally Nature Park	The exisiting rope trail that guides visitors through the champion oaks and pink lady slippers is in significant disrepair. The rope trail should be repaired or replaced entirely. According the Trees Atlanta, the trail should be rerouted to no futher damage the root system. A landscape architect should be contracted to develop a master plan for the park to protect the root system and reroute the walking trail. Interpretive signage should be added to educate visitors on the sigificance of the environment. There is opportunity for a small environmental Education and science/community center. This site could be used for weddings, school field trips, natural perserve store, classes, etc. FY 15 the lanscape architect will develop a master plan. FY 16 will consist of trail repairs and installation of signage. FY 17-18 will be the installtion of the center.	$ 5,000	$ 25,000	$ 170,000	$ -	$ -	$ 200,000
3	John D. Milner Sports Complex	This park has regional draw potential. Renovations to the park are required to maintain is presence and increase it's profitablity possiblities. Renovations include four baseball fields and stands, the soccer box, replace playground, concession building, resurfacing of parking lot, accessiblity throughout the park, and update signage. FY 15 will address the fields, stands and concession area. FY 16 will address replacement of the playground, increased accessibility and signage. FY 17 will address the parking lots.	$ 100,000	$ 30,000	$ 50,000	$ -	$ -	$ 180,000

Parks Recreation

Project #	Requested Item/Project	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
4	Sumner Park	This park has great potential to transform into a large community park with regional draw. There is a need for increased accessiblity throughout the park connecting amenities, installation of shelters, demolition of delapidated buildings renovation of fields, stands and restrooms, and resurfacing of parking lots. FY 15 shelters the city currently has will be installed. FY 16 will address renovation of the fields, stands, and restrooms (demolishing the delapidated structures). FY 17 will address increasing accessiblity throughout the park and resurfacing of the parking lots. (Possilbe interdepartmental project)	$ 17,000	$ 85,000	$ 25,000	$ -	$ -	$ 127,000
5	Sykes Park	Sykes Park is a large community park with densely wooded areas and are cause for safety concern. A landscape architect and aborist should be contracted to assess the property and make recommendations for improving safety and maintaining health of the mature forest. Other improvements will include replacement of existing stone grills, addressing the shelter roofs, and adding electrical outlets (Possible interdepartmental project). Adding a clubhouse/concession facility will allow for the City to host various USTA ALTA tournaments allowing for a regional draw to the park and the City. FY 16 the landscape architect and arborist will be contracted and the gills will be replaces, shelter roofs addressed, the addition of electrical outlet, and additional accessibility will be addressed. FY 17-18 will be fuding and installation of the clubhouse/concession facility	$ 30,000	$ 75,000	$ 75,000	$ -	$ -	$ 180,000
6	South Commerce Park	This park is the only park currently servicing ward D and it is not developed. Conceptual plans have been created. Implentation of the plan is all which is required. This park will have a complete build-out. Construction and installation of the following: basketball court, tennis courts, pavilions/shelters, parking lot, playground, gazebo, benches, drinking fountains, trash receptacles, signage, police call box, lighting, restrooms, walking trail, and landscaping. This can be completed in two phases.	$ 275,000	$ 180,000	$ -	$ -	$ -	$ 455,000

Parks Recreation

Project #	Requested Item/Project	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
7	Sloan Hogan Park	This is an old baseball field that has overgrown. This property was previously owned by fulton county school board. This property can be renovated to be used as a multi-purpose athletic field. A landscape architect should be contracted to comple a plan for the site. Then renovation of the field and add parking.	$ -	$ -	$ 80,000	$ -	$ -	$ 80,000
8	Jefferson Park Recreation Center	Currently, this is the only recreatrion center in the City. Extensive renovations have been done to make this facility better. There are a few remaining renovations to completely meet the need of the community. The Courtyard is an area that can be renovated to increase facility rentals and events. The railing must be removed, shading/protected area added, tables & chairs or benches added, resurface concrete. This can be a interdepartmetal project. Also, the wieght rooms must be added to the central HVAC system.	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
9	Center Park	The stormwater issue at this park is being addressed during FY14-15. Once the stormwater issue is resolved, the accessiblitity should be increased, amenities and signs replaced, and invasive plant species removed.	$ -	$ 20,000	$ 20,000	$ -	$ -	$ 40,000
10	Eagan Park	Replace park sign and add a shelter	$ -	$ -	$ -	$ 22,000	$ -	$ 22,000
11	Bryan Park	Add walkways between amenities, add a shelter, replace park sign	$ -	$ -	$ -	$ 25,000	$ -	$ 25,000
12	River Park	Add walkways between amenities, add shelter	$ -	$ -	$ -	$ 22,000	$ -	$ 22,000
13	Smith-Taylor Park	This park is currently not developed. This has the potential to be a passive park with a community garden area. A landscape architect should be contracted to develop a plan for the site.	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000
14	Rantin Park	This park has recently been renovated with a new restroom facility, two new shelters and a playground						$ -

Parks Recreation

Project #	Requested Item/Project	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
15	New Aquatic Center/Recreation Complex	Currently Jefferson Park Recreation Center is the only recreatio facility in the City of East Point. Adding a state of the art facility has the potential to provide a number of community amenities as well as attract families to move to the city. A facility of this type will allow for state and regional events which would bring in revenue and visitors to the city.	$ -	$ -	$ 5,400,000	$ 5,400,000	$ 5,400,000	$ 16,200,000
		Total	**$602,000**	**$440,000**	**$5,820,000**	**$5,469,000**	**$5,405,000**	**$17,736,000**
		Funding Sources						
		General Fund	$602,000	$440,000	$ 420,000	$ 69,000	$ 5,000	$ 1,536,000
		Parks & Rec Bond	$ -	$ -	$ 5,400,000	$ 5,400,000	$ 5,400,000	$ 16,200,000
		Total Funding Sources	**$602,000**	**$440,000**	**$5,820,000**	**$5,469,000**	**$5,405,000**	**$17,736,000**

Electric - Proposed Replacement Vehicles

Requested Item(s)	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
Bucket Truck	New replacement for Truck #126; 2002 F550 Ford Truck, Pocket Truck Altec; 42 ft workers height used for substation, electric commercial metering and traffic signals.	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Bucket Truck	New replacement for Truck #143; Freithliner Chassis 2000 Altec Bucket AA-55, 55 ft. working height.	$ 190,000	$ -	$ -	$ -	$ -	$ 190,000
Bucket Truck	New replacement for Truck #127; 2002 Freightliner Truck, 2002 Altec AA_55, 55ft workers height. Bucket truck 127 is (11) eleven years old, has 57,731 miles, 58000 hrs on unit.	$ -	$ 190,000	$ 190,000	$ -	$ -	$ 380,000
Superintendant Truck	Regular cab; Pickup 2001 F-150 4x4 XLT #116; New replacement for 2001 F150 4x4 regular cab XLT pickup truck (12) years old; 70,200 miles; high repair costs.	$ 32,000	$ -	$ -	$ -	$ -	$ 32,000
	Total	**$ 372,000**	**$ 190,000**	**$ 190,000**	**$ -**	**$ -**	**$ 752,000**
	Funding Source						
	Electric Fund - Yr End Settlement	**$ 372,000**	**$ 190,000**	**$ 190,000**	**$ -**	**$ -**	**$ 752,000**

Electric - Capital Projects

Priority	Requested Projects	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
1	New Apartments Redwine Road	New Electrical infrastructure and New Security Lights Cost for Apartments. New project and New revenue of $357,200 annually. **This project will be funded from impact fees collected from owner.**	$ 300,000	$ 300,000	$ -	$ -	$ -	$ 600,000
2	New Mt. Olive School on Mt. Olive Drive **(Ward C)**	Old school will be demolished and new school be built. Project to install new electrical infrastructure and relocating poles. **This new project will be funded by impact fees from owner.**	$ 175,000	$ 25,000	$ -	$ -	$ -	$ 200,000
3	New revenue projects unknown in city.	**These projects will be funded by impact fees from owner.**	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,000,000
4	Colony of Camp Creek Apartments; Kennelworth Drive	Replacement of existing electrical underground cable (33 yrs old)	$ 70,000	$ 80,000	$ -	$ -	$ -	$ 150,000
5	Inspection of Wood Poles in the Ben Hill Substation area	This will involve checking (3) three Circuits in the Substation; The Wood Pole have not been checked in the Ben Hill Substation area in (15) Fifteen Years. **(Replacement pole project)**	$ 30,000	$ 25,000	$ 65,000	$ 65,000	$ 65,000	$ 250,000
6	New Street Lights for Normanberry Drive from Cheney Street to Cleveland Ave	Existing Street light (50) Fifty years old, Light base plates missing on hand holes, Poles need painting, damaged conduit. **(Streetlight Replacement Project)**	$ 15,000	$ 15,000	$ 50,000	$ 50,000	$ 50,000	$ 180,000

Electric - Capital Projects

Priority	Requested Projects	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
7	Replacement of (40) forty traffic signal intersection signal heads	The current Signal Head have been up (10) ten years and are polycarbonate. Signals light housings are cracking due to weather.	$ 15,000	$ 10,000	$ 15,000	$ 15,000	$ 15,000	$ 70,000
		Total Projects	**$ 1,005,000**	**$ 855,000**	**$ 530,000**	**$ 530,000**	**$ 530,000**	**$ 3,450,000**
		Funding Sources						
		Impact Fees	$ 875,000	$ 725,000	$ 400,000	$ 400,000	$ 400,000	$ 2,800,000
		Pole Rental Fees	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 650,000
		Total	**$ 1,005,000**	**$ 855,000**	**$ 530,000**	**$ 530,000**	**$ 530,000**	**$ 3,450,000**

Solid Waste

Requested Item	Justification	Planning Years					Five Year Total
		FY2015	FY2016	FY2017	FY2018	FY2019	
Curb side recycling	Recycling carts are needed to implement this program	$ 245,000	$ 147,000	$ -	$ -	$ -	$ 392,000
Automated side loader garbage	Replacement vehicle; Replaces Truck #399	$ 244,000	$ -	$ -	$ -	$ -	$ 244,000
Automated Garbage containers - 500 containers @ $49.00 each	In order for the Solid Waste Division to maintain an efficient level of service, we must replace these containers on a regular basis.	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
Rear Loader Garbage/Trash Truck	Replacement vehicle; Replaces Truck #380	$ -	$ 166,000	$ -	$ -	$ -	$ 166,000
Pickup Truck	Replacement vehicle; Replaces Truck #360	$ -	$ -	$ 25,000	$ -	$ -	$ 25,000
	Total	**$ 514,000**	**$ 338,000**	**$ 50,000**	**$ 25,000**	**$ 25,000**	**$ 952,000**
	Funding Source						
	Solid Waste Fund	**$ 514,000**	**$ 338,000**	**$ 50,000**	**$ 25,000**	**$ 25,000**	**$ 952,000**

Storm water

Priority	Requested Item/Project	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
1	STORM WATER Infrastructure Inventory	NPDES Compliance Support Services for MS4 and SWMP	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,000,000
1	Floodplain Management Program	The Floodplain Management Program is being implemented by the Public Works Department to better identify flooding risks and protect the citizens from increased flooding risks. Citywide Flood property Evaluation & Ranking is esencial to to empliment Homebuy out through FEMA grant program. In order to better Identify those structures in the floodplain and to purchase the most at-risk homes and/or implement capital improvement projects (CIPs) to protect these properties;evaluate the risk to which these properties are subject, and pursue funding.	$ 285,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,085,000
1	Geographical Information System	Used for daily job funcitons for NPDES and MS4 compliance. Used to inventory all the City's infrastructure.	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000
1	Randall Street and East Forrest Avenue / Norman Berry Drive Improvements	Yard / property flooding	$ 185,000	$ 100,000				$ 285,000
1	Jim's Creek	Yard and Street flooding	$ 165,000	$ 100,000	$ 100,000			$ 365,000
1	Sun Valley Creek	Yard flooding complaints; Driveway collapse at 4513 Catalina Cir.; Basement flooding at 4363 Sun Valley Blvd. "Land acqusition from GA DOT"	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
1	Lester Street / Spring Avenue	Yard, basement, and street flooding complaints	$ 150,000					$ 150,000
2	Norman Berry Drive (Near Maria Head Terrace) Pipe Replacement	Major Road Flooding	$ 50,000	$ 250,000	$	$	$	$ 300,000
2	Maria Head Terrace Berm Construction	Secondary Road with potential structural flooding	$ 75,000	$ 150,000	$ 150,000			$ 375,000
2	Calhoun Avenue Pipe Replacement	Major road flooding (Intersection of Calhoun Ave. & Norman Berry Drive)	$ 300,000					$ 300,000

Storm water

Priority	Requested Item/Project	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
2	N. Martin Street Regional Storage Improvement	Major road flooding; regional improvement for downstream flooding problems	$ 150,000	$ 250,000	$ 250,000			$ 650,000
2	Major Culvert Repair "estimate 1 per year"	Repair Identified Culverts in need of replacement	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
3	Georgia Power Pond	Provide additional detention in the existing pond owned by Georgia Power Company. This project would Include an additional excavation of 4.6 ac-ft to the existing storage volume of 1.3 ac-ft. This project is to reduce the street, yard, and driveway flooding on the North Fork of Camp Creek. This would prevent the pond from overtopping in the 2-year storm event and also heip in detaining flows coming along Gilbert creek.	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
3	Meadow Lark Lane Pipe Replacement	Replace the existing 36-inch RCP pipe under Meadow Lark Lane with a 42-inch RCP to reduce the frequency and depth of overtopping. This project is to fix / correct the current Road overtopping and render the road passable in the 25-year and smaller storm events.	$ 70,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 870,000
3	Grove Avenue Pipe Replacement	Replace the existing twin 18-inch RCPs under Grove Avenue with twin 30-inch RCPs. This project is to reduce the frequency and depth of overtopping at the road. This proposed improvement will reduce peak stages at Grove Avenue under all modeled storm events and render the road passable in the 2-year through 100-year storm event.	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
		Total - Priority 1	**$ 1,495,000**	**$ 1,110,000**	**$ 1,010,000**	**$ 910,000**	**$ 910,000**	**$ 5,435,000**
		Total - Priority 2	**$ 725,000**	**$ 800,000**	**$ 550,000**	**$ 150,000**	**$ 150,000**	**$ 2,375,000**
		Total - Priority 3	**$ 370,000**	**$ 350,000**	**$ 350,000**	**$ 350,000**	**$ 350,000**	**$ 1,770,000**
		Grand Total	**$ 2,590,000**	**$ 2,260,000**	**$ 1,910,000**	**$ 1,410,000**	**$ 1,410,000**	**$ 9,580,000**
		Funding Sources						
		Storm water Fund	**$ 2,590,000**	**$ 2,260,000**	**$ 1,910,000**	**$ 1,410,000**	**$ 1,410,000**	**$ 9,580,000**

Notes:

Storm water

Priority	Requested Item/Project	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	

"Priority 1 " Includes projects that were City-identified priority reaches and locations with citizen complaints or lawsuits. Compliance related for NPDES Permit or CRS program.

"Priority 2" Includes projects that involve likely structural flooding or road overtopping of major roads or secondary road overtopping with no alternate access to residences.

"Priority 3" Includes projects that involve secondary road overtopping where there is alternate access to residences and other minor road overtopping.

Design is needed on all projects for exact cost estimate Numbers are preliminary cost based on best available data.

Water and Sewer

Priority	Requested Item	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
	4440- Waterline							
1	2 &4 Inch Water Main Replacement-Phase 3	This project will entail replacing 2-inch and 4-inch water mains located throughout the City with 6-inch and 8-inch pipes. Phase 1 & 2 construction is complete, and there are a total of three phases. The replacement of the smaller piping will eliminate old and undersized piping that lead to frequent pipe breaks, and improve overall water service to residents in affected neighborhoods. This project is identified as a high priority project in the Water System Master Plan.	$ 500,000	$ 500,000	$ -	$ -	$ -	$ 1,000,000
	4430- Water Treatment Plant							
2	Water valve Location and Excercising- Phase	This project will supplement work already performed as part of the GIS database updates. It will help address **low flow fire hydrants**, particularly in Ward A, that are believed to be related to closed, partially closed, and faulty valves.	$ 125,000	$ 125,000	$ -	$ -	$ -	$ 250,000
3a	Intrusion and Video Surveliance - Water Treatment Plant	Install intrusion and video surveliance systems at major water system locations.	$ 50,000	$ -		$ -	$ -	$ 50,000
3b	Install video/intrusion system @ Benhill	Install intrusion and video surveliance systems at major water system locations.		$ 50,000	$ -	$ -	$ -	$ 50,000
3c	Intrusion and video surveliance system @Sweet Water Creek	Install intrusion and video surveliance systems at major water system locations.		$ -	$ 150,000	$ -	$ -	$ 150,000
4	Loop Design System for the City of East Point Water Treatment Plant	The Water Distribution System shall be looped at all possible dead end locations. When connecting to a 10' ft water main or greater and the proposed water line is 600'ft. long you must install 10" water line or have a loop system; this is a water design requirement. The Loop Design enables the proper chlorination of Water Distribution System; Upgrade workshop/meet EPD Compliance. You must provide a loop on water mains when possible. Loops will be considered on an individual case basis with dedicated easements.	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 100,000	$ 700,000

Water and Sewer

Priority	Requested Item	Justification	Planning Years					Five Year Total
			FY2015	FY2016	FY2017	FY2018	FY2019	
5	Booster Pump Station Design & Construction	This project is another top-tier priority project identified by the Water System Master Plan. It will separate the City's water system into two pressure zones, reducing reliance on the back-up, high-service pumps at the Water Treatment Plant during periods of high water demand, improve the system ability to cycle its water tanks, and provide the necessary water pressure to support the construction of a Water Storage Tank in the vicinity of the Camp Creek Marketplace. The City has received correspondence from Georgia EPD regarding the additional water storage required for fire protection near the Marketplace development. **Funding for this project will come from the CIP Bond.**	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000
6	Upgrade Scada System & Pressure Monitors	Update system wide Scada system for better functionality, securtiy and graphics. Current system is old and not supported. Install monitors in distribution system. The scada system controlls and monitors 90% of the water treatment operation(filters, pumps, chemcial feed pumps, etc).	$ 125,000	$ 125,000	$ -	$ -	$ -	$ 250,000
7	Emergency Water Program	When safe drinking water is not available it is an emergency. This program will help the City identify it's capability to respond to its citizens and employees in case of a man made and /or natural emergencies/disasters. This program will make sure the City has response plans, safety plans, rapid distribution plans and operations are up to standard and functional. The program will put East Point in the fore front of emergency preparedness and establish the City as a leader in the SE United States. The program consists of an assessment and program design and a rapid deployable water delivery system that is state of the art. This program will incorporate the City's Code Red System and work with our award winning first responders program. This is a Joint project with the Fire department.	$ 25,000	$ 25,000	$ -	$ -	$ -	$ 50,000

Water and Sewer

Priority	Requested Item	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
8	Water Plant Laboratory Upgrade	The EPA/EPD issued more requirements that will increase our current lab work load and size. The current lab has not been refurbished since the 1950's and is old and not modern. Current/ New regulations will required more testing and more space than current lab has. New lab will be located in adjacent office space at the plant. New lab will help us test more areas in the City. New equipment will help us respond to water quality issues faster.	$ 30,000	$ 30,000	$ -	$ -	$ -	$ 60,000
	4331- Sewerline							$ -
9	Lease/Purchase New Vac Truck	We need this truck for our daily operations.The Vac truck is used for our sewer cleaning. Our Vac Truck is not working properly and constantly in the shop for repairs. We currently are using Golden Rule Plumbing to assist us with the sewer cleaning.	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 300,000
	4440-4331 Water/Sewerlline							
10	Purchase Low Boy Truck and Trailer	Currently the City does not have a Low Boy Truck and Trailer to transport its big Excavator and we currently pay a contractor to move this equipment for us. This is very expensive and hampers our logistics. Public Works will go half on this piece of equipment.	$ 37,500	$ 37,500	$ -	$ -	$ -	$ 75,000
		Total	**$ 1,852,500**	**$ 1,102,500**	**$ 360,000**	**$ 210,000**	**$ 160,000**	**$ 3,685,000**
		Funding Sources						
		Water & Sewer Fund	$ 1,102,500	$ 1,102,500	$ 360,000	$ 210,000	$ 160,000	$ 3,685,000
		CIP Bond	$ 750,000	$ -	$ -	$ -	$ -	$ -
		Total Funding Sources	**$ 1,852,500**	**$ 1,102,500**	**$ 360,000**	**$ 210,000**	**$ 160,000**	**$ 3,685,000**

Information Technology

Requested Item	Justification	Planning Years					Five Year Total
		FY2015	FY2016	FY2017	FY2018	FY2019	
Cisco License Renewal	Licenses will ensure all of the Cisco networking equipment receives the latest firmware updates, software upgrades and technical support. This one-time cost will roll-up our existing licenses to the most current level. And a reduced annual maintenance will resume after the this purchase is installed on equipment.	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000
Data Deduplication / Disaster Recovery Phase 2	To reduce the backup storage footprint and create a redundant backup system for the purpose of disaster recovery, a data deduplication system will backup and replicate data between the Jefferson Station and LEC server rooms. This localized storage system will resolve the need for external tapes and tape drives thus creating the easiest and quickest form of recovery in the event of a disaster.	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Off-Site Data Library / Disaster Recovery Phase 3	After redundancy on the network and the systems are implemented, we will need to implement an off-site data library as the final phase of the IT Disaster Recovery Plan. We would like to utilize a cloud service for this location. A virtual cloud will allow data encryption security and storage of large amounts data without the need for physical media. This data will be updated real-time and only accessible to our systems and administrators.	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
New IT Division Vehicle (SUV)	The current IT vehicle is in need of replacement. Possible 5 year lease purchase	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000

Information Technology

Requested Item	Justification	Planning Years					Five Year Total
		FY2015	FY2016	FY2017	FY2018	FY2019	
Upgrade Door Locking System	The City is currently running two disjointed door locking systems. The system at Jefferson Station and other remote sites is close to 10 years old. City Hall was recently upgraded to tap card and remote video accessibility/access. This request is to upgrade the remaining sites to the same system at City Hall.	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
Redesign City Website	The City website is in need of a redesign to include an information architecture that can support a global alert system, easier navigation to key services, a user content management system (CMS), and online registration and bill pay accessibility.	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
Dell Hardware Upgrade	Within the next 5 years, the City will need to upgrade the existing computer hardware. The IT division has previously standardized all computer equipment to Dell, this will continue for support and maintenance purposes.	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ 75,000
Microsoft Office Software Upgrade	We currently have several Microsoft Office versions, 2003/2007/2010, city-wide. The IT division would like to standardize all Office products to the Microsoft Office 2010 version.	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000

Information Technology

Requested Item	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
Symantec Anti-Virus - Windows 8	A new Symantec Anti-Virus software will be required for compatibility with upgraded Windows 8 systems. One-time purchase of server software and licenses, annual maintenance will resume after this installation.	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000
Windows 8 Platform Upgrade	For the purchase Windows 8 all-in-one tablet style devices for Customer Care, Cashiers and Meter Readers. Initial roll-out on Customer Care Department for testing and compatibility, other departments to be upgraded within FY19	$ -	$ 5,000	$ 15,000	$ -	$ -	$ 20,000
	Total Requested	**$ 205,000**	**$ 105,000**	**$ 40,000**	**$ 25,000**	**$ 55,000**	**$ 430,000**
	Funding Source						
	All Utility Funds (Water, Electric, Storm water, Solid Waste)	**$ 205,000**	**$ 105,000**	**$ 40,000**	**$ 25,000**	**$ 55,000**	**$ 430,000**

NOTE:

	FY14 COMPLETION DATE
Network Redesign / Disaster Recovery Phase 1	**ITB Solicitation - WAN upgrade and redesign** This network redesign will implement a 'hub and spoke' topology. The built-in network redundancy will allow each site to maintain data and voice in the event of an emergency at another location. This network redesign includes the upgrade and management of Firewall and Routers that will meet FIPS140-2 compliance.

Customer Care

Deparment	Requested Item	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
Customer Care - Admin	Replacment of roof	Severe leaks; been inspected & requires major repairs	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Customer Care - Admin	Ford Focus	Transportation for onsite auditoring of utility accounts, trainings & meetings	$ 14,587	$ -	$ -	$ -	$ -	$ 14,587
Customer Care - Customer Svcs	Complete model 523 Customer & Teller units (3)	Replace Drive Through payment units outside and inside.	$ 21,534	$ -	$ -	$ -	$ -	$ 21,534
Customer Care - Customer Svcs	Recording, Quality and Workforce modules for CCX	Purchase of Recording, Quality and Workforce modules for Cisco Call Center Express call management software; will integrate with current system.	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
Customer Care - Meter	F150 (2) @ $16,500	Replacement vehicles	$ 33,000	$ -	$ -	$ -	$ -	$ 33,000
Customer Care - Meter	F150 (5) @ $16,500	New vehicles for implementation of Revenue Protection Unit	$ 16,500	$ 16,500	$ 16,500	$ 16,500	$ 16,500	$ 82,500
Customer Care - Meter	Ford Focus (6) @ $14,587	New vehicles for implementation of Revenue Protection Unit	$ 14,587	$ 14,587	$ 14,587	$ 14,587	$ 14,587	$ 72,935
Customer Care - Meter	Meter Readers (4) @ $11,520	Replacement equipment - Itrons	$ 46,080	$ 46,080	$ 46,080	$ 46,080	$ 46,080	$ 230,400
Customer Care - Meter	PremierPro service for IVR System	Renewal for Voice Permits (Annually)	$ 9,910	$ 9,910	$ 9,910	$ 9,910	$ 9,910	$ 49,550
Customer Care - Meter	Electric Meters (150)	Replacement equipment	$ 62,555	$ 62,555	$ 62,555	$ 62,555	$ 62,555	$ 312,775
Customer Care - Meter	Water Meters (150)	Replacement equipment	$ 65,245	$ 65,245	$ 65,245	$ 65,245	$ 65,245	$ 326,225
		Total Requested	**$ 363,998**	**$ 214,877**	**$ 214,877**	**$ 214,877**	**$ 214,877**	**$ 1,223,506**
		Funding Source						
		All Utility Funds (Water, Electric, Storm water, Solid Waste)	**$ 363,998**	**$ 214,877**	**$ 214,877**	**$ 214,877**	**$ 214,877**	**$ 1,223,506**

Grants

Requested Item/Project	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
U.S. Department of Transportation - Federal Highway Administration - ARC Road Sign Replacement Program	Sign maintenance program to meet new specifications on Uniform traffic Control Devices. Program will replace most regulatory, warning, and guide signs within the City of East Point.	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
U.S. Department of Transportation - Federal Highway Administration	ARC Cleveland, Sylvan, Virginia, Norman Berry Resurfacing Program. This project will provide milling & resurfacing maintenance on arterial and collector routes that pass through the City of East Point.	$ 1,440,000	$ -	$ -	$ -	$ -	$ 1,440,000
U.S. Department of Transportation - Federal Highway Administration	ARC East Point / Marta Multi-Modal Improvements. This project will provide improvements along East Point St. from W Clevland to Washington Rd and W Cleveland to Main St; Dorsey and Church St included.	$ 330,000	$ 205,176	$ 3,661,817	$ -	$ -	$ 4,196,993
	Total	**$ 2,070,000**	**$ 205,176**	**$ 3,661,817**	**$ -**	**$ -**	**$ 5,936,993**
	Funding Sources						
	Grant Fund	$ 1,667,000	$ 170,980	$ 2,891,097	$ -	$ -	$ 4,729,077
	General Fund - Matching funds	$ 403,000	$ 34,196	$ 770,720	$ -	$ -	$ 1,207,916
	Total Funding Sources	**$ 2,070,000**	**$ 205,176**	**$ 3,661,817**	**$ -**	**$ -**	**$ 5,936,993**

Citywide - Facility and Building Maintenance

Fund	Department	Requested Item/Project	Justification	Planning Years					Five Year Total
				FY2015	FY2016	FY2017	FY2018	FY2019	
General (100)	PW - B&G	Environmental building assessment	Determine bldg compliance for mold, asbestos, etc.	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
General (100)	Police	Jail Plumbing	Water pressure issues	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
General (100)	Police	Commercial grade carpet for the Law Enforcement Center	The carpet that is currently within the Law Enforcement Center is mismatched, fraying, loose and has holes in certain areas	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000
General (100)	Police	Windows (LEC)	To replace windows that are leaking.	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
General (100)	Police	Replace Cooling Tower	HVAC - LEC	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
General (100)	Police	Replace Building Boiler	Replace old worn out unit over 20 years old to more efficient unit.	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
General (100)	Police	Sealing and Painting of the Upper and Lower Parking Lot of the Law Enforcement Center (2727 East Point St)	The Law Enforcement Center upper and lower parking lots are in need of refurbishing by seal coating, linemarking and curb painting. The parking lots are original lots from 1989 and have not had any maintenance performed since that time.	$ -	$ -	$ -	$ 19,000	$ -	$ 19,000
General (100)	Police	Lighting in Parking Lot	Several of the lights are not working.	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000
General (100)	Fire	Window Replacement Station 2 & 4 @ $20,000 each	Windows are in need of replacment due to normal wear and insulation issues.	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000

Citywide - Facility and Building Maintenance

Fund	Department	Requested Item/Project	Justification	Planning Years					Five Year Total
				FY2015	FY2016	FY2017	FY2018	FY2019	
General (100)	Fire	Building Repairs Station #1 (2727 East Point Street)	Overall remodel to include, windows, HVAC system, overhead doors, ceilings, floors, appliances, restroom remodeled, asphalt on apron, paint, stairwell repair (foundation problems) electrical, exhaust system, roof and building walls	$ 140,000	$ -	$ -	$ -	$ -	$ 140,000
General (100)	Fire	Building Repairs Station #2 (3171 Norman Berry Drive)	Repairs to include windows replace, AC unit on the crew side (unit installed in 1988) and patio repair.	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
General (100)	Fire	Building Repairs Station #4 (2222 Ben Hill Road)	Repairs to include windows replace ceiling, tiles replaced, plumbing fixture, electrical outlets and lighting, asphalt on apron, HVAC unit (built in 1960).	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000
General (100)	Court	HVAC System	None of the thermostats work throughout the department. This causes the conditions in the courtroom and surrounding areas to be unbearable at times.	$ 33,000	$ -	$ -	$ -	$ -	$ 33,000
General (100)	Court	Mold Assessment	Due to the amount of leaks we have had in the department, the air quality has been compromised and needs to be assessed.	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
General (100)	Court	Counter in Clerk's Office & Window	The counter in the Clerk's office is falling apart and needs to be replaced.	$ 5,000	$ -	$ -	$ -	$ -	$ 2,000
General (100)	Court	Paint/Wall Paper & Judge's Bench	Paint through out the court department and Wall Paper in court room is peeling and cracking; Sand, Stain and Refinish Judge's Bench	$ 91,150	$ -	$ -	$ -	$ -	$ 8,000

Citywide - Facility and Building Maintenance

Fund	Department	Requested Item/Project	Justification	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
Internal (599)	Customer Care - Admin	Replacment of roof	Severe leaks; been inspected & requires major repairs	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Internal (599)	Customer Care - Customer Svcs	Complete model 523 Customer & Teller units (3)	Replace Drive Through payment units outside and inside.	$ 21,534	$ -	$ -	$ -	$ -	$ 21,534
			Total	**$ 755,684**	**$ 50,000**	**$ 50,000**	**$ 39,000**	**$ -**	**$ 808,534**
			Summary by Fund						
			General	$ 684,150	$ 50,000	$ 50,000	$ 39,000	$ -	$ 737,000
			Internal	$ 71,534	$ -	$ -	$ -	$ -	$ 71,534

Citywide - Vehicle and Equipment

Fund	Department	Requested Items	Justification	Replacement #	Planning Years					Five Year Total
					FY2015	FY2016	FY2017	FY2018	FY2019	
Internal (599)	Customer Care - Admin	Ford Focus	Transportation for onsite auditoring of utility accounts, trainings & meetings		$ 14,587	$ -	$ -	$ -	$ -	$ 14,587
Internal (599)	Customer Care -	F150 (2) @ $16,500	Replacement vehicles		$ 33,000	$ -	$ -	$ -	$ -	$ 33,000
Internal (599)	Customer Care - Meter	F150 (5) @ $16,500	New vehicles for implementation of Revenue Protection Unit	N/A	$ 16,500	$ 16,500	$ 16,500	$ 16,500	$ 16,500	$ 82,500
Internal (599)	Customer Care - Meter	Ford Focus (6) @ $14,587	New vehicles for implementation of Revenue Protection Unit	N/A	$ 14,587	$ 14,587	$ 14,587	$ 14,587	$ 14,587	$ 72,935
Internal (599)	Customer Care - Meter	Meter Readers (4) @ $11,520	Replacement equipment - Itrons		$ 46,080	$ 46,080	$ 46,080	$ 46,080	$ 46,080	$ 230,400
Internal (599)	Customer Care - Meter	Electric Meters (150)	Replacement equipment		$ 62,555	$ 62,555	$ 62,555	$ 62,555	$ 62,555	$ 312,775
Internal (599)	Customer Care - Meter	Water Meters (150)	Replacement equipment		$ 65,245	$ 65,245	$ 65,245	$ 65,245	$ 65,245	$ 326,225
Electric (510)	Electric - Distribution	Bucket Truck	2002 F550 Ford Truck, Pocket Truck Altec; 42 ft workers height used for substation, electric commercial metering and traffic signals.	126	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Electric (510)	Electric - Distribution	Bucket Truck	Freithliner Chassis 2000 Altec Bucket AA-55, 55 ft. working height.	143	$ 190,000	$ -	$ -	$ -	$ -	$ 190,000
Electric (510)	Electric - Distribution	Bucket Truck	2002 Freightliner Truck, 2002 Altec AA_55, 55ft workers height. Bucket truck 127 is (11) eleven years old, has 57,731 miles, 58000 hrs on unit.	127	$ -	$ 190,000	$ 190,000	$ -	$ -	$ 380,000

Citywide - Vehicle and Equipment

Fund	Department	Requested Items	Justification	Replacement #	Planning Years					Five Year Total
					FY2015	FY2016	FY2017	FY2018	FY2019	
Electric (510)	Electric - Distribution	Superintendant Truck	Regular cab; New replacement for 2001 F150 4x4 regular cab XLT pickup truck (12) years old; 70,200 miles; high repair costs.	116	$ 32,000	$ -	$ -	$ -	$ -	$ 32,000
General (100)	Police	Ford Police Interceptor (marked unit) - @ $45,240)	2014 Ford Police Interceptor to include a computer, e-ticketing machine, software system allowing the downloading of reports into the City network wirelessly, and a mobile police band radio for communication. Paint scheme will be black and white.		$ 226,200	$ 135,720	$ 135,720	$ 316,680	$ 316,680	$ 1,131,000
General (100)	Police	Ford Police Interceptor (unmarked unit - @ $24,000)	2014 Ford Police Interceptor for Investigations Division. Paint scheme will be a solid color.		$ 120,000	$ 96,000	$ 144,000	$ 72,000	$ 72,000	$ 504,000
General (100)	Police	Ford SUV (marked unit) - (4 @$33,930)	Will be used for command veicles for patrol. The vehicle will be use by the shift captains to carry NIMS equipment.		$ -	$ 135,720	$ -	$ -	$ -	$ 135,720
General (100)	Police	Upgrade building Camara & Security systen	Will upgrade the old camara system to LED cameras.		$ -	$ -	$ -	$ -	$ 40,000	$ 40,000
General (100)	Fire	Crown Victoria (3)	Administrative Vehicles for Fire Department fleets		$ 21,600	$ 21,600	$ 21,600	$ 21,600	$ 21,600	$ 108,000
General (100)	Fire	Ford Taurus (3)	Administrative Vehicles for Fire Department fleets		$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 90,000
General (100)	Fire	Ranger (1)	Administrative Vehicles for Fire Department fleets		$ 35,000	$ -	$ -	$ -	$ -	$ 35,000

Citywide - Vehicle and Equipment

Fund	Department	Requested Items	Justification	Replacement #	Planning Years					Five Year Total
					FY2015	FY2016	FY2017	FY2018	FY2019	
General (100)	Fire	Transport Capable Ambulance (2)	An emergency rescue unit capable of allowing fire personnel to transport patients to local area medical facilities. Replacing fire rescue units with Fire Rescue Ambulances with transporting capabilities through a lease purchase agreement. Frontline rescue units are 2001 Ford 250 XL Conversion SuperDuty trucks with ove 65k miles. Per NFPA recommendations		$ 88,000	$ 88,000	$ 88,000	$ 88,000	$ 88,000	$ 440,000
General (100)	PW - B&G	John Deere 1435 Riding Mower - (3) @ $9,000	used to maintain city's right-of-way		$ 9,000	$ 18,000	$ -	$ -	$ -	$ 27,000
General (100)	PW - B&G	Backhoe - 14' x 4WD	**Replacement equipment;** Purchased in 1995, given to B&D in 2006. For the past 3 yrs it has been in the mainenance yard needing the transmission replaced. The cost to repair exceeds the cost to replace it.		$ 48,732	$ -	$ -	$ -	$ -	$ 48,732
General (100)	PW - B&G	F150 Crew Cab 4x4 Pickup	**Replacement equipment;** Replaces 1998 F250 with 115,641 in miles. The continued use of this vehicle could potentially affect the health, safety and welfare		$ -	$ 27,000	$ -	$ -	$ -	$ 27,000
General (100)	PW - R&D	Air Compressor	Replacement of unit #824; has been in shope for over 6 months and is unabled to be repaired.		$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
General (100)	Warehouse	Indoor Standup Forklift	Current Forklift over 25 Years and leaks.	N/A	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000

Citywide - Vehicle and Equipment

Fund	Department	Requested Items	Justification	Replacement #	Planning Years					Five Year Total
					FY2015	FY2016	FY2017	FY2018	FY2019	
General (100)	Warehouse	Outdoor Yard Forklift	Heavy duty yard forklifts	N/A	$ 20,000	$ 20,000	$ 20,000	$ -	$ -	$ 60,000
General (100)	Warehouse	Floor Scrubbers	Warehouse floors	N/A	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
General (100)	PW - R&D	12 Ton Towing Trailor	R&D trailors has extensive repairs and new trailor will provide a neede 2nd trailor for both tandums.		$ 18,000	$ -	$ -	$ -	$ -	$ 18,000
General (100)	PW - R&D	6 year Flat Bed Dump Truck	Currently, the R&D yard truck is over 12 years old and in need of extensive repairs along with several safety issues.		$ 65,000	$ -	$ -	$ -	$ -	$ 65,000
General (100)	PW - R&D	Mobile Vac Tank	Mobile Vacume Trailer will be used to remove trash and debris from strom drains and drainage pipe.		$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
Water (505)	Sewer Line Maintenance	Purchase Low Boy Truck and Trailer	Currently the City does not have a Low Boy Truck and Trailer to transport its big Excavator and we currently pay a contractor to move this equipment for us. This is very expensive and hampers our logistics. Public Works will go half on this piece of equipment.	N/A	$ 37,500	$ 37,500	$ -	$ -	$ -	$ 75,000
Water (505)	Water/Sewerlline	Purchase Low Boy Truck and Trailer	Currently the City does not have a Low Boy Truck and Trailer to transport its big Excavator and we currently pay a contractor to move this equipment for us. This is very expensive and hampers our logistics. Public Works will go half on this piece of equipment.	N/A	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 300,000
Solid Waste (540)	Solid Waste	Curb side recycling	Recycling carts are needed to implement this program		$ 245,000	$ 147,000	$ -	$ -	$ -	$ 392,000

Citywide - Vehicle and Equipment

Fund	Department	Requested Items	Justification	Replacement #	Planning Years FY2015	FY2016	FY2017	FY2018	FY2019	Five Year Total
Solid Waste (540)	Solid Waste	Automated side loader garbage truck	Replacement vehicle;	399	$ 244,000	$ -	$ -	$ -	$ -	$ 244,000
Solid Waste (540)	Solid Waste	Automated Garbage containers - 500 containers @ $49.00 each	In order for the Solid Waste Division to maintain an efficient level of service, we must replace these containers on a regular basis.		$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
Solid Waste (540)	Solid Waste	Rear Loader Garbage/Trash Truck	Replacement vehicle;	380	$ -	$ 166,000	$ -	$ -	$ -	$ 166,000
Solid Waste (540)	Solid Waste	Pickup Truck	Replacement vehicle;	360	$ -	$ -	$ 25,000	$ -	$ -	$ 25,000
			Total		**$ 1,955,586**	**$ 1,420,507**	**$ 932,287**	**$ 806,247**	**$ 846,247**	**$ 5,960,874**
			Summary Total by Fund							
			General Fund		$ 719,532	$ 590,040	$ 427,320	$ 516,280	$ 556,280	$ 2,809,452
			Water & Sewer		$ 97,500	$ 97,500	$ 60,000	$ 60,000	$ 60,000	$ 375,000
			Electric		$ 372,000	$ 190,000	$ 190,000	$ -	$ -	$ 752,000
			Solid Waste		$ 514,000	$ 338,000	$ 50,000	$ 25,000	$ 25,000	$ 952,000
			Internal		$ 252,554	$ 204,967	$ 204,967	$ 204,967	$ 204,967	$ 1,072,422

The city of
EAST POINT
Georgia

FY 2015
Debt Service

The city of
EAST POINT
Georgia

Debt Service Analysis

The City FY 2015 Debt Service obligation is as follows:

A. Water & Sewer 2006 CIP Bond

- Water & Sewer Enterprise Fund FY 2015 Debt Service $6,296,145
- Storm Water Enterprise Fund FY 2015 Debt Service $801,000
- Total Storm Water FY 2015 Debt Service $7,097,145
- Significant Comments:
  - The Debt Service payments are scheduled thru FY 2035
  - Based on FY 2007 CIP Refunding the Debt Service payments from FY 2020 thru FY 2035 will be reduced to annual payment of $3,335,795
  - The Strom Water Debt Service payment is 40% of budget.

B. Customer Care Building Financed Debt

- Remaining Principal Balance $988,742
- Payoff is scheduled for FY 2025
- Total FY 2015 Debt Service is $ 127,568.81
- Significant Comments:
  - The total remaining Interest Balance is $403,638.21
  - The Interest is front loaded.
  - Strongly recommend immediately paying off balance with MCT Funds and having Customer Care repay the MCT Fund over 4 year period to coincide with Ending of MCT Trust Fund

C. Camp Creek Tax Allocation District (TAD) 2002 Bond

- FY 2015 Debt Service Payment $2,370,000
- FY 2015 Projected TAD Tax Revenues $3,316,218
- Excess Tax Increment revenue will be used to pay Fulton County Board of Education and to Reduce Debt Service obligation with Fulton County Government & City of East Point portion as established in 2001 Camp Creed TAD Council Resolution
- Significant Comments:
  - The C.C. TAD payoff is scheduled for FY 2026
  - Refinancing will most likely shorten the scheduled payoff date.
  - When the C.C. TAD Debt Service is paid off the City General Fund will receive its share of Tax Revenues

The city of
EAST POINT
Georgia

FY 2015
Addendums

The city of
EAST POINT
Georgia

FY2015

BUDGET CALENDAR

DEPARTMENTAL SCHEDULE

FY 2015 BUDGET CALENDAR

ACTIVITY	TIME FRAME	PARTICIPANTS
Capital Budget forms released	12-06-2013	Departments
Capital Budgets Due	12-13-2013	Departments
CITY MANAGER REVIEW OF DEPARMENTAL BUDGET CAPITAL REQUESTS Begins	12-16-2013-01-15-2014	City Manager, Departments, Budget Manager, Assets Manager, Finance Director
Draft of FY15/16 Capital Budget Proposal	01-15-2014	Budget Manager
TRANSMITTAL SUBMITTED OF THE PRELIMINARY FY15 CAPITAL BUDGET REQUESTS: TO MAYOR, CITY COUNCIL (PER CITY CHARTER SECTION: 5-104)	**01-17-2014**	**CITY MANAGER**
Generate Personnel Roster with Fringe Benefits	01-22-2014	Human Resources
FY15/16 Budget Kick-off Meeting	01-24-2014	Budget Manager, Finance Director, Departments
Generate and distribute FY2015/2016 all Department Budget Worksheets to Department Heads	01-24-2014	Budget Manager
Prepare FY2015/2016 Departmental Budget Requests	01-24-2014 through 02-07-2014	Departments
Management & Financial Plans due to Finance	02-07-2014	Departments
BUDGET ENTRY PERIOD ENDS	**02-07-2014**	
BUDGET MANAGER REVIEW of Departmental request	02-17-2014 through 02-26-2014	Budget Manager, Finance Director
Departments meet to review **ALL Budget Requests**	03-04-2014 through 03-07-2014	City Manager, Budget Manager, Finance Director, HR, Departments
Upload personnel roster and benefit costs to the FY2015/2016 Budget Preparation module	03-21-2014	Human Resources
Receive FY2015/2016 Benefit Projections	February/March 2014	Aetna, HR
Revenue Projections Review	03-24-2014 through 03-28-2014	Budget Manager, Finance Director
Fee Schedule Review	04-08-2011 through 04-11-2014	Budget Manager, Finance Director
CITY MANAGER BUDGET ENTRY PERIOD ENDS	04-11-2014	
TRANSMITTAL OF PROPOSED FY2015 BUDGET & COMPLETED STANARDIZED BUDGET FORMS VIA EMAIL: TO BUDGET COMMITTEE, CC: CITY COUNCIL (PER SECTION 2-2003 OF CITY ORDINANCE)	**04-21-2014**	**CITY MANAGER**

REVIEW OF RECOMMEDED BUDGET: MAYOR, CITY COUNCIL, BUDGET & FINANCE COMMITTEES	04-21-2014 through 05-16-2014	**MAYOR, CITY COUNCIL, BUDGET AND FINANCE COMMITTEES**
BUDGET RECONCILIATION WORKSHOP CITY MANAGER PRESENTATION OF FY2015 PROPOSED BUDGET	04-28-2014	**MAYOR, CITY COUNCIL, CITY MANAGER, BUDGET MANAGER, FINANCE DIRECTOR**
PREPARATION OF BUDGET ORDINANCE – 1st Public Hearing	05-01-2014	**BUDGET MANAGER, FINANCE DIRECTOR**
Budget Ad in South Fulton – 1st Public Hearing	05-07-2014	**CITY CLERK, BUDGET MANAGER**
Prepare Citizens Guide to the Budget	05-16-2014	**BUDGET MANAGER**
FIRST READING OF BUDGET & PUBLIC HEARING	**05-19-2014-RECOMMENDED**	**CITY COUNCIL**
PREPARATION OF BUDGET ORDINANCE – 2nd Public Hearing & Adoption	05-16-2014	**BUDGET MANAGER, FINANCE DIRECTOR**
Budget Ad in South Fulton – 2nd Public Hearing & Adoption	05-21-2014	**CITY CLERK, BUDGET MANAGER**
SECOND READING OF BUDGET & PUBLIC HEARING	**06-02-2014-RECOMMENDED**	**CITY COUNCIL**
Town Hall Budget Workshop	06-14-2014	**CITY COUNCIL**
Budget Ad in South Fulton – Budget Adoption	06-25-2014	**CITY CLERK, BUDGET MANAGER**
FINAL ADOPTION OF FY2015 BUDGET (PER SECTION 5-101 OF CITY CHARTER)	**06-30-2014**	**CITY COUNCIL**
Upload FY2015 Budget to Carl Vinson website	July 1, 2014	Budget Manager
TAX PROCESS: Receive Property Final Tax Digest	End of July	Fulton County Tax Assessor
Millage ads: Millage Hearing 1	Sept 2014	Finance Director, City Clerk
Millage ads: Millage Hearing 2	Sept 2014	Finance Director, City Clerk
File Property Tax Millage	Oct 2014	Budget Manager, Finance Director
FINANCE DEPARTMENT EDITS BUDGET	06-18-2014 through 06-20-2014	Budget Manager, Finance Director
FINANCE DEPARTMENT LOADS BUDGET	06-23-2014 through 06-27-2014	Budget Manager Finance Director
FINANCE DEPARTMENT CREATES ACCOUNTS	06-23-2014 through 06-27-2014	Budget Manager, Finance Director
Budget Book preparation	07-01-2014 through 09-30-2014	Budget Manager
Budget Book submitted to GFOA	09-30-2014	Budget Manager, Finance Director
SUBSEQUENT AMENDMENT – Final Digest	Receive by end of July 2014	Fulton County
BUDGET AMDENDMENT	November 2014	Budget Manager, Finance Director
BUDGET AMDENDMENT	February 2015	Budget Manager, Finance Director

Reactivating the city wide LEAF SERVICE PROGRAM (LSP)

The city wide LEAF SERVICE PROGRAM (LSP) will be scheduled from October thru March of the calendar year. Weather conditions will vary the seasonal leaf service schedule.

The objectives of a city wide Leaf Service Program includes the following:

- Provide cleaner city streets for City residents
- Reduce storm drain maintenance and repair costs
- Support MS4 Compliance

The Opportunities and Challenges for the Leaf Service Program

- Requirements of residents to comply with to assure a successful Leaf Service Program
    - Residents must comply with regulations by piling leaves on property and not in the street.
    - Residents must assure that no foreign debris is mixed in with leaves to avoid damage to Leaf trucks
    - Avoid piling leaves in streets at all times [on non-scheduled leaf service pick up dates]
- Implement Storm Water Drain Strategies to reduce leaves collecting in storm drains.
    - Storm Water Drain Strategies
        - Routine storm drain inspection and maintenance
        - Routinely remove migrated leaves from roadways and cul de sac
    - Establish leaf service protocols that increase storm water drainage, while controlling excessive maintenance costs.
        - Education of residents
        - Enforcement
        - Inspection
        - Maintenance

- Establish a funding strategy that will allow for a successful implementation of the Leaf Service Program.
    - Identification of equipment that will be needed to implement a robust Leaf Service Program.
        - Leaf Truck – 25 Cubic Yard Leaf Compaction Vacuum Truck: (2) @ $180,000 = $360,000
        - Current City-owned serviceable Leaf Trucks (1) Leaf Vacuum Truck # 387
        - Repair costs to place City-owned leaf trucks in service $9,000
        - Estimated maintenance costs yearly = $12,000
        - **Total Equipment cost $381,000.00**

    - Estimation of number of additional employees (or employee hours) needed to implement a robust Leaf Service Program
        - 2 Drivers (Grade 58) for 6 months each = $40,000
        - 2 Collectors (Grade 54) for 6 months each = $34,000
        - **Total Employee Costs $74,000.00**

Total estimated cost to reactivate Leaf Service Program $455,000.00

FY 2014 MCT Financial Analysis and FY 2015 Financial Position		
Category	**Transactions**	**Comments**
3/31/ Pooled MCT Bank Account Balance	**15,525,876.22**	
Less Storm water Debt Retirement & Electric Fund Transfer (Council Approved 11-25-2013)	3,401,786.39	Transfer of Funds was from End of Year Settlement Funds
Transfer to Electrical Fund - Internal Transaction Review	699,775.47	Transfer of Funds was from End of Year Settlement Funds
MCT Pool Account Bank Reconciliation	*4,101,561.86*	
MCT Only Account Balance 3/31/2014	**11,424,314.36**	
Summary of Matching Grant Fund Obligations		
FY 2014 MCT Matching Funds for Federal/State Grant Projects.	1,182,721.00	$4,331,287 in Federal/State Grants for Infrastructure projects that includes, but are not limited to: Street Repair; Bi-way Corridor Improvement, Park Trails and Improvement; Road Signs Replacement;
FY 2015 MCT Matching Funds for Federal/State Grant Projects.	403,000.00	$1,667,000 in Federal/State Grants for Infrastructure projects (see above)
FY 2016 MCT Matching Funds for Federal/State Grant Projects.	34,196.00	$170,980 in Federal/State Grants for Infrastructure projects (see above)
FY 2017 MCT Matching Funds for Federal/State Grant Projects.	770,720.00	$2,891,097 in Federal/State Grants for Infrastructure projects (see above)
MCT Obligated Matching Funds FY2014 - FY2017	*2,390,637.00*	$9,060,364 in Federal/State Grants for Infrastructure projects
MCT Account Balance Sub-Total	**9,033,677.36**	
FY 2014 General Fund Capital Projects - Council Approved Projects		
Public Works Transportation Projects	1,000,000.00	
Information Technology Infrastructure Upgrades	500,000.00	
MCT Obligated GF Capital Projects	*1,500,000.00*	
MCT Account Balance Sub-Total	**7,533,677.36**	

FY 2014 MCT Financial Analysis and FY 2015 Financial Position		
Category	**Transactions**	**Comments**
FY 2014 Unrealized Revenues -		
April 2014	415,800.00	
May 2014	415,800.00	
June 2014	415,800.00	
MCT FY 2014 Unrealized Revenues	*1,247,400.00*	
MCT Ending Fund Balance June 30, 2014	**8,781,077.36**	
Projected MCT Revenues from Trustee for FY 2015 (July, 2014 through June, 2015	**4,989,600.00**	
MCT Ending Fund Balance June 30, 2015	**13,770,677.36**	

FUND BALANCE REPORT
MAJOR FUNDS

FUND BALANCE REPORT - MAJOR FUNDS					
Category	General Fund	Electric Fund	Water & Sewer Fund	Solid Waste Fund	Storm Water Fund
Beginning Fund Balance July 1, 2013	**2,944,197**	**(394,862)**	**1,341,239**	**(1,019,853)**	**981,135**
Total Budgeted Revenues	34,428,068	43,678,848	24,464,207	4,185,500	1,903,312
Total Budgeted Expenses	34,428,068	43,678,848	24,464,207	4,185,500	1,903,312
Budget Adjustments	(1,252,502)	699,000	-	-	-
Ending Fund Balance June 30, 2014	**1,691,695**	**304,138**	**1,341,239**	**(1,019,853)**	**981,135**

The FY15 Transportation Budget Roll over from FY14 Adopted

- Supplemental 2"-4" Water Line Resurfacing..... $6,928
  (Water repair projects will continue into FY15 budget year)

- Sidewalk Installation – Headland Drive (from Delowe to McAlpine)... $96,727
  (One side of roadway site plan design)

- Sidewalk Installation – **Delowe Drive** (from 166 to Washington Rd)... $97,000
  (One side of roadway site plan design)

- Full Depth Replacement- Centre Pkwy $47,073
  (Construction placed on hold until FY15 budget; engineering and site plan design will continue)

- New Road Construction (Ben Hill Ave- Gravel) $100,000
  (Construction cost FY15 budget, no change)

- New Road Construction (Young Dr- Gravel) $100,000
  (Construction cost FY15 budget, no change)

- Resurfacing – Sylvan Rd $230,000
  (Walmart project in process, Sylvan Rd placed on hold until FY15 budget)

- City Wide Restriping $50,000
  (No change)

Total Cost - $497,728

The city of
EAST POINT
Georgia

May 28, 2014

Mayor and Members of City Council:

We have received a number of excellent budget questions from you during the past few weeks. We have diligently attempted to provide complete and thorough answers to all of your questions. Because each question deserves careful consideration and response we wanted to make sure we prepared accurate answers. Included in this document are additional questions received after May 14th.

Thank you for providing these thoughtful and probing questions. We look forward to answering them all and further participating in your FY15 budget deliberations.

BUDGET QUESTIONS – SAUCIER

1) Please explain Implementation of Impact Fees - Electric $750k

By Ordinance we do not have "Impact Fees". We have "Capital Recovery Costs". The $750K is recovery costs for Wal-Mart; CVS; Homewood Suites Dick's Warehouse; etc.

2) Camp Creek TAD re-finances- Isn't Leon already working on this?

The RFP has Closed and we have an Evaluation Team to review the Respondents for the four RFPs including - Bond Counsel; Disclosure Counsel; Underwriter; Financial Advisor.

3) FY 15 Org Chart- What is PIO?

Public Information Officer – The main task of this position would be to work closely with City leadership to provide the public with information in regard to neighborhood safety, new laws, police reports, and other events that may occur in a community. This position would also write speeches, letters, and press releases and take primary responsibility for publicizing City events and activities.

4) FY15 Proposed Budget- Where is the Customer Care and Internal Service figures?

Information is on Page 57 through Page 63 under proposed Expenditures Section.

5) Utility Penalties- Where are these figures?

Charges are included in "Charges for Services" line item. See Pages 5 through 7.

6) Mayor's Office- What is the increase in salaries? What positions are paid from this line item?

Budget incorrectly included additional amounts for car allowance and 2 full-time Administrative Assistants. This has been corrected.

7) Do we have billboards? If so where and who is using them?

We have located two Billboards on City property. We are in the process of re-negotiating rates:

A. Clear Channel – original contract March 31, 1981 for 5 years / Current payment is $400 per year / 3353 Norman Berry & 3341 Norman Berry
B. CBS Outdoors – original contract February 1, 1990 / $500 annually / 960 Cleveland Avenue

8) Legal- other attorneys' needs to be reduced. What are the purchased/contracted services totaling $430k?

The $430 is Storm Water Restricted Legal. Other legal fees are in Legal – Other Attorneys in amount of $825,000.

9) Why does the Finance Department need cell phones?

We will complete a Cell Phone Needs Assessment with all departments prior to FY15 to determine the most appropriate and necessary distribution of City cell phones and other mobile devices.

10) If there was/is only one employee in HR, who was paid $76k?

There was one employee in HR for the full year and one HR employee for part of the year (the hire of a temp to permanent). $76k for FY14 reflects the total cost of both positions.

11) Buildings & Grounds - How many employees work in this department? Job titles and salaries?

a. **17 employees**

b. **1 Manager**
2 Building Maintenance Techs
2 Foremen
5 Laborer ones
1 Laborer two
1 Laborer three
5 Temporary Laborers

c. **$416,5496**

12) Public Works- we don't have an Engineer. What is the 57k for? We need to hire a city engineer.

There are 2 Engineers on staff in Public Works. One, the Transportation Engineer is a certified professional engineer (P.E.). The other is a Mechanical Engineer in Storm Water but is not a certified P.E. We also have an engineer in Water and Sewer who holds the title of City Engineer but is also not certified as a P.E. The $57K amount budgeted is for engineering design. This is not a salary.

13) Water Treatment Plant- Clayton told me he gave the chemist a raise. It does not look like it after reviewing the figures. Please explain.

This was inadvertently left out. Raise will be reflected in new proposed balanced budget on May 19th.

14) Landfill-why did this have such a dramatic increase?

We are reducing line item to $650,000. The amount includes illegal dumping but also has a reduction for commercial dumping.

The recycling amount of $360,000 is being reduced to $300,000 based on current expenditure rate. An adjustment anticipated based on Recycling RFP

15) Customer Service - Why do they need 8 tablet computers? They do not have a mobile job. They should be in the office working on desktops. Mobile increases liability of our equipment disappearing.

These Tablets are for the Meter Readers.

BUDGET QUESTIONS - SHROPSHIRE

16) I would like a copy of the proposed budget for FY 13

The FY 2013 Adopted Budget is on City Website under Finance Department

17) What percent of the approved 2013 and 2014 Capital Projects has been completed?

40% completed for 2013 and 64% completed for 2014.

18) How much of the allocated funding has been spent for each Capital Project?

Information Technology: $500,000 budgeted, 100% expended.

Public Works: $1,000,000 budgeted 60% expended, $400,000 carry forward to FY 2015

19) How much money will be allocated for Capital Projects in this budget?

The Capital Projects are being presented as Department priorities with no budget. Council must decide if they want to fund Capital Projects out of MCT.

BUDGET QUESTIONS - MARTIN

20) Previous City Council voted for additional assistance in the Property Tax Department due to the workload; however in a previous email you discussed reclassification of this position I will not support this recommendation until it has been properly vetted.

The two current positions working at the Property Tax collection window are Receptionist and Cashier II. Neither position should be classified as such. The receptionist still hold the old title she had as the receptionist for Human Resources in years past. The Cashier II is the only such position remaining in the City and does not need to remain. This reclassification will correct the incorrect title for one, and reduce the number of unnecessary positions currently in the City's pay plan for the other. The functions, however, will be rolled into the like collection function in Customer Care. This move will allow for more flexibility and greater coverage by increase the pool of available collection staff. The new Customer Resource Specialists will be able to make collections of all City revenue as well as answer questions over the phone.

21) On page 45 under the Water Department FY 13 allocated costs were 830,464.00 for FY 2014 1,335,019 if there was a money transfer where is the budget amendment for it?

The $1.3M for Indirect Cost was for the FY14 Adopted Budget approved by Council on November 25, 2013. No budget amendment is needed. In the FY15 proposed budget, $1.M is proposed for Indirect Cost.

22) All departments should pay rent in Jefferson Station more than 80% of the City of East Point is housed there but I do not see any line items for this?

A. **Historically, the General Fund has been responsible for the budget payment of the Jefferson Station rent.**

B. **In FY13, all departments housed at Jefferson Station began to budget a portion of the rent divided evenly.**

C. **In FY14, an analysis was done by Finance to provide a fair allocation of the expense. The square footage and occupancy of each department was used to implement a cost allocation for the rent.**

D. **In FY15 Proposed budget document given to Council on April 21, 2014, we have used our cost allocation model to expense the $450K for rent. Below is a listing of the budgeted amounts by Fund under listed as Jefferson Building Rent:**

   i. **General Fund - $349,406 (Page 22 Proposed Expenditures Section)**
   ii. **Water & Sewer - $37,521 (Page 46 Proposed Expenditures Section)**
   iii. **Electric - $30,295 (Page 53 Proposed Expenditures Section)**
   iv. **Storm Water - $32,779 (Page 54 Proposed Expenditures Section)**

E. ****Due to negotiations, our rent has decreased by $26K. This will be reflected in the final adopted budget document. Total cost $423,740****

   i. **General Fund - $329,016**
   ii. **Water & Sewer - $35,331**
   iii. **Electric - $28,527**
   iv. **Storm Water - $30,866**

23) Since most employees have received an increase already please provide additional *increases for this Budget and not the FY 2016 Budget.*

Only 4% of the workforce has received pay adjustments in FY14, to include Police. There are no additional increases projected for this FY with the exception of those police officers scheduled to pass their 2 year certification anniversary. This does not preclude the possibility of the need to increase particular salaries for interim/acting duties between now and the end of the FY but at this time that situation does not exist.

24) I also received an explanation for the increase in the Mayors budget and I will not support this increase for anything other than an Administrative Assistant starting at the base salary. This line item shows there is no *political sensitivity* to the issues we already face. Many council members have spent years in office with little or no assistance. *I'm willing to discuss a salary increase for incoming City Council members.*

The Mayor's budget incorrectly listed the salaries of the previously authorized administrative assistants as full time instead of part time. This was in error. The two administrative assistants are part time positions and will be reflected as such in the new FY.

25) If the money for capital projects and matching cost for grants are coming from MCT funds will we be able to have or build an emergency reserve for the City?

The MCT has been established as a stand-alone Reserve Fund that needs the vote of City Council and the signature of the Mayor for expenditures to occur.

A. All approved expenditures to-date have been encumbered and have been or are in the process of being moved to the appropriate fund. These approved expenditures are not a part of the MCT Fund balance.

B. The projected MCT beginning balance for FY 2015 is $8,781,000; the projected MCT revenues from the MEAG Trust are $4,989,600. The total MCT Reserve fund for FY 2015 is $13,770,600.

The following are the remaining 26 of 71 questions and responses

BUDGET QUESTIONS – SAUCIER

26) Customer Service Department - More needs to be done to correct the problems in this department.

We concur. In response to the issues within the Department of Customer Care we have recommended the allocation of more resources (over FY14) than any other department. These resources include:

- Increased staffing
- Position re-designations in order to provide more flexibility in coverage
- Training funds to help improve customer service
- Facility improvement/repair funds
- New equipment

27) Records Retention- Have you sent out a RFP?

No, an RFP has not yet been issued. We have noted that the City is out of compliance with the Georgia Records Act, O.C.G.A., Section 50-18-90 and City's Ordinance # 015-08. Options; Steps:

A. Issue a Records Retention RFP through City Clerk's Office
B. Contract with the Robert Bobb Group to complete Records Retention System per Terms and Condition of RBG contract.

28) Utility Service Fees - Cut Back On - is this relating to customers that had wires dropped? Re-connection and Cut Back On - Please clarify the difference.

No, the term *"Cut Back On or CBO"* refers to a customer that was cut-off for non-payment and has paid the reconnection fee to have utility service restored at location.

29) Code Enforcement was moved under the control of the EPPD for numerous reasons years ago. I am not in agreement with moving this service to P&Z? Please explain why you believe this is a good fit?

The Department of Planning & Zoning serves as the City's regulatory agency for all land use, zoning and construction development activity. The Code Enforcement Division serves as field

personnel responsible for verifying compliance of all regulations and ordinances adopted by the City.

30) When do we have to begin payment to Atlanta Watershed?

We are in negotiation with the City of Atlanta. Our goal is to have the $13.7M infrastructure payments addressed through an Intergovernmental agreement that does not significantly Impact our current Water & Sewer Enterprise Fund budget.

31) Convenience Fees IVR- Why is the increase so large?

The City Council approved through the FY14 Budget a $3.00 service fee that will be assessed on every account. All customers were informed through their January's utility bill in the message box that read as follows: "To enhance the quality of service, a $3.00 monthly customer service fee will be applied on February 3, 2014 to meet the daily needs of operation". In addition, The City of East Point will no longer assess fees to pay online or telephone services.

32) Why are references being made about money being transferred from the CIP? I thought Leon stated these funds were gone?

The CIP Bond has the remaining encumbered funds for the following projects:

- **$2.7 million is reserved for Fulton County Water & Sewer Litigation.**
- **Booster Pump ($800,000)**

33) Why does Accounting need cell phones?

See question 9.

34) Why does Property Tax need cell phones?

See question 9.

35) Why does Contracts and Procurement need cell phones?
See question 33.

36) Why is 50k being paid to Troutman Sanders out of the Water Sewer Line budget? This is a law firm.

This is for legal expenses for EPA. The costs for Troutman Sanders will be moved to the Other Legal Cost line item.

37) Per the proposal for the electronic meter reading service, the meters are read from a central location...now they need hand held readers? Please explain.

Currently, our Itron readers are outdated, breaking down and no longer supported by vendors. Until the AMI meters system becomes fully operational, we are in need of updated equipment to continue reading the meters and billing in a timely manner. The average timeframe for the installation of AMI meters and testing to perfection throughout the City of East Point is from three to five years.

38) What is the revenue protection unit? Why do they need 11 new vehicles? Are you kidding me?

The Revenue protection unit is the Customer Care – Meter Division. Under Proposed Capital Projects there are 11 vehicles requested are allocated over a 5 year period. They are currently unfunded in the FY15 Proposed Budget.

39) Why does the drive thru units need to be replaced? There is usually only one employee over there.

The original projected timeframe of operation in the Wachovia building and drive-thru was no more than two years. At which point, both buildings would be demolished for the new government complex. Since this did not occur, we are in need of making repairs to both buildings to operate.

40) Fleet maintenance- would it be more cost effective to bring this in house?

It is already In-house; we are currently meeting with other governmental agencies to explore the possibility of pursuing economies of scale by sharing Fleet maintenance services and cost.

41) Court- need to get additional quotes on paint and refurbish

We will follow up on this great observation.

42) The new gun law goes into effect in July. We need to buy a new metal detector to protect staff.

Currently, no funding is available for this project. A vote of Council would be needed to make MCT funds available to purchase.

43) Solid Waste- why did you list cost for recycling carts? We have not made a decision yet!

We have to be prepared for the possibility of Council action to bring this operation In-house. This is an unfunded and projected amount which will be based on the outcome of the Recycling RFP and the associated vote of Council.

BUDGET QUESTIONS - SHOPSHIRE

44) Good morning, please provide the Marietta model and formula used to compute the indirect cost for each utility.

Marietta model and formula used to compute the indirect cost for each utility.

The Marietta model formula is an approved Indirect Cost Proposal (ICP) formula that follows the guidelines of Federal Government OMB Circular A-122. OMB Circular A-122 is the Regulatory authority for Indirect Cost Proposals, and is recognized by the Governmental Accounting Standards Board (GASB).

The City of East Point formula mirrors the Marietta model as follows:

The General Fund Departments used to compute the Indirect Cost Allocation based on the Marietta model:

City Clerk; Mayor; City Manager; Legal; Communications; Finance; Accounting; Purchasing; Human Resources; Public Works.

The number of City of East Point General Fund Employees used for the ICP formula: 66

The Marietta model is a bifurcated formula that uses the following factors: Total Budget amount; percentage of department employees; percentage of department cost; percentage of total budget.

NOTE:

The City is utilizing an approved Indirect Cost Allocation Plan from the City of Marietta Council until a qualified company completes a City of East Point Indirect Cost Proposal that complies with OMB Circular A-122.

The COEP Budget Committee has directed the Finance Department to issue a Request for Qualification (RFQ) for a qualified company to complete an Indirect Cost Proposal study that complies with the federal OMB A-122 regulations and guidelines.

BUDGET QUESTIONS - MARTIN

45) The re-organization chart doesn't make sense; in the green chart everyone reports to a Deputy City Manager (this position is currently vacant). All department heads currently report to the City Manager.

In the FY15 Proposed Budget, all Department Heads will report to the City Manager.

46) What or who is the Chief Financial Officer? The Finance Director? I will not support this recommendation until it has been properly vetted.

There are many variations to definitions of a Chief Financial Officer and a Finance Director. Below, is a general description based on industry best practices>

Chief Financial Officer:

The Chief Financial Officer is the Senior-most executive responsible for financial control and planning of all City operations. He or she is in charge of all financially related functions including (1) transaction control, (2) preparing budgets and financial statements, (3) coordinating financing and fund raising, (4) monitoring expenditure and liquidity, (5) managing investment and taxation, (6) reporting financial performance to the board, (7) overseeing all cash and cash equivalent collections and transactions, and (8) providing timely financial data to the City Manager.

Finance Director:

The Finance Director is a direct report to the City Manager. The Finance Director's main areas of responsibility generally includes, finance, accounting, business planning, budgeting, administration, and IT. Please note that in a large number of scenarios there is a corresponding Operations Director to manage technical areas not included in the Finance Director Job functions.

47) Does this re-organization save the City money and if so how much? Does this re-organization include efficiency and streamlining?

The re-organization does not save the City money but will allow the City and opportunity to generate additional revenues by including the following personnel changes:

- **General Fund – hiring of a permanent City Manager, an increased Police presence (Police Administration), restructuring of Code Enforcement, and re-establishment of the Economic Development department.**
- **Customer Care – increase in Cashiers and Meter Readers**

Is it more efficient and streamlined? Yes. This reorganization reduces the number of departments; combines like operations in order to gain more flexibility, control and coordination; beefs up our revenue collection and revenue attraction activities; eliminates redundant and unnecessary positions; cross-trains the workforce into a more multi-functional staff within job titles.

As we have learned in past years, simply reducing costs – in and of itself – is not an effective strategy to help *improve* the financial situation in future years. We believe this reorganization places the City in a better position to create a stronger financial position in the future.

48) If all of these departments report to the Chief Financial Officer/Finance Director what will be the role of that person to report to the City Manager? This gives one person too much control over the City's finances and lowers the chain of command of employees already serving in various Department Directors' positions. This is an insult to employees that have a vested interest in this city and I will not support this proposed recommendation either.
Please refer to question # 46:

The only financial collection function outside the purview of the department of Finance is currently Customer Care. This reorganization corrects that situation. The new manager of Customer Care will continue to be responsible for the management of the Customer Care division but under the guidance of a qualified, experienced financial manager. And all finance functions should be consolidated under one responsible, qualified manager. Our recommendation is to title that manager as Chief Financial Officer and maintain this position as a direct report to the City Manager.

49) There is also a position of Public Information Officer (PIO) the City Charter only allows for the position of a Deputy City Manager. If the Budget allows for this vacancy to be filled I will support this recommendation.

There is nothing we have found in the Charter which prevents the creation of a PIO position.

50) There is a line item for the Citizens Leadership Academy? The individual over this program is no longer employed with the City who will manage this?

The PIO would be responsible for this program.

51) Since most employees have received an increase already please provide additional *increases for this Budget and not the FY 2016 Budget.*

There are no additional increases projected for this FY with the exception of those police officers scheduled to pass their 2 year certification anniversary. This does not preclude the possibility of the need to increase particular salaries for interim/acting duties between now and the end of the FY but at this time that situation does not exist.

52) I also received an explanation for the increase in the Mayors budget and I will not support this increase for anything other than an Administrative Assistant starting at the base salary. This line item shows there is no *political sensitivity* to the issues we already face. Many council members have spent years in office with little or no assistance. *I'm willing to discuss a salary increase for incoming City Council members.*

The Mayor's budget inadvertently listed the salaries of the previously authorized administrative assistants as full time instead of part time. This was in error. The two administrative assistants are part time positions and will be reflected as such in the new FY. Also, the Mayor's car allowance was budgeted in the Salaries & Wages line item in error.

53) If the money for capital projects and matching cost for grants are coming from MCT funds will we be able to have or build an emergency reserve for the City?

FY 2014 MCT Financial Analysis and FY 2015 Financial Position

Category	Transactions	Comments
3/31/ Pooled MCT Bank Account Balance	**15,525,876.22**	
Less Storm water Debt Retirement & Electric Fund Transfer (Council Approved 11-25-2013)	3,401,786.39	Transfer of Funds was from End of Year Settlement Funds
Transfer to Electrical Fund - Internal Transaction Review	699,775.47	Transfer of Funds was from End of Year Settlement Funds
MCT Pool Account Bank Reconciliation	*4,101,561.86*	
MCT Only Account Balance 3/31/2014	**11,424,314.36**	
Summary of Matching Grant Fund Obligations		
FY 2014 MCT Matching Funds for Federal/State Grant Projects.	1,182,721.00	$4,331,287 in Federal/State Grants for Infrastructure projects that includes, but are not limited to: Street Repair; Bi-way Corridor Improvement, Park Trails and Improvement; Road Signs Replacement;
FY 2015 MCT Matching Funds for Federal/State Grant Projects.	403,000.00	$1,667,000 in Federal/State Grants for Infrastructure projects (see above)
FY 2016 MCT Matching Funds for Federal/State Grant Projects.	34,196.00	$170,980 in Federal/State Grants for Infrastructure projects (see above)
FY 2017 MCT Matching Funds for Federal/State Grant Projects.	770,720.00	$2,891,097 in Federal/State Grants for Infrastructure projects (see above)
MCT Obligated Matching Funds FY2014 - FY2017	*2,390,637.00*	$9,060,364 in Federal/State Grants for Infrastructure projects
MCT Account Balance Sub-Total	**9,033,677.36**	
FY 2014 General Fund Capital Projects - Council Approved Projects		
Public Works Transportation Projects	1,000,000.00	
Information Technology Infrastructure Upgrades	500,000.00	
MCT Obligated GF Capital Projects	*1,500,000.00*	
MCT Account Balance Sub-Total	**7,533,677.36**	
FY 2014 Unrealized Revenues -		
April 2014	415,800.00	
May 2014	415,800.00	
June 2014	415,800.00	
MCT FY 2014 Unrealized Revenues	*1,247,400.00*	
MCT Ending Fund Balance June 30, 2014	**8,781,077.36**	
Projected MCT Revenues from Trustee for FY 2015 (July, 2014 through June, 2015	**4,989,600.00**	
MCT Ending Fund Balance June 30, 2015	**13,770,677.36**	

54) City Council Budget

A. Dues and Fees 13,090.00

Dues and Fees budgeted include: $9,590 (GMA dues); $3,500 Nat'l League of Cities. No increase over FY14 Adopted.

B. Special Events General 6,000.00 (what special events have council members had?)
Special Events General budgeted includes: Council retreat $3K; South Fulton Municipal Association Meeting -$2K; Town Hall Mtgs (2) - $1K
No increase over FY14 Adopted

55) Mayors Budget

A. Salaries and Wages 80,895.00 (this is a 33k dollar increase please advise).
See Answer 52

56) City Managers Budget

A. The car allowance line item does not appear to be accurate. In the past the car allowance has been 5,000.00 again I will refer back to a past budget.
In prior years, the City Manager is allotted $7,200 yearly for car allowance. Since the City Manager position is budgeted for only 7 months the car allowance allocated at $5,400.
B. Education and Travel 4,000.00
Allotted for new City Manager's professional obligations and is subject to final contract negotiations.

57) Communications

A. Department Event 1,200.00 - Please be more specific in regards to this line item.
Citizens Leadership Academy – program provided for citizens to learn more about city government. No increase; same as FY14 Adopted.
B. Education and Travel-500.00 why is there such a dramatic decrease in this line item?
This line item is the same amount as FY14 Adopted.

58) Finance

A. Salaries and Wages 43,339 to 104,742.00 (please advise on the increase in wages and salaries have increased by 61,403.00).
Finance Director's position is budgeted for 8 months. (Nov- June) - $59,588

B. Other professional fees 29,000.00 (please advise)

For the following items:

i. **Regions Bank - Dissemination of bonds (TAD): $5,375**
ii. **$517.50 (2007 Bond)**
iii. **$4,225 (2002B Bond)**
iv. **$632.50 (2006A Bond)**
v. **Digital Assurance Certification (DAC) – registration through State of bond issuance - $1,500**
vi. **Mail Courier - $13,780**
vii. **OPEB Study - $7,500**

59) Accounting

A. Office supplies 5,000.00

No increase; Same as FY14 Adopted

60) Property Tax Division

A. Salaries and Wages 147,983.00 to 97,958 why is there such a dramatic decrease in this line item? (50,025) Previous council voted to have an additional person in this office due to the high workload in this office please advise.

We have recommended reclassification of two of the positions to Customer Care. This reclassification will have no impact on operations of the Tax Department.

B. Other professional fees- 12,000.00

Recording Tax Liens/Non-Exempt Property tax paid to Fulton County Clerk of Superior Court

61) Contracts and Procurement

A. Other professional fees- 6,000.00

GOVDEALS.com - Solicitation of procurement contracts

B. Maintenance building- 600.00

Warehouse repairs

C. Education and travel-3,000.00

We are shifting small contracts (5,000 to 25,000) to another staff member, which requires additional training in Contracts. Additional training will be necessary for new duties.

62) Information Technology

A. No information is on these line items?

See page 62 in Proposed Expenditures; in prior fiscal years, the IT department was budgeted in the General Fund (page 19)

63) Human Resources

A. Salaries and Wages- 76,961 to 183,208.00 increase why? Is this for new hires?
FY14 Adopted – 1 HR Generalist and expenses incurred for HR Director and HR Generalist prior to adoption of budget.
FY15 Proposed – 4 positions: (1) HR Director; (1) HR Generalist; (1) HR Coordinator; (1) Senior HR Generalist.

B. Other professional fees 26,000.00 increase?
$10K increase is for Workforce training

C. Education and travel 3,700.00
Budget for 4 full time staff. See FY13 Actuals

64) Buildings and Grounds

A. Salaries and Wages 440,959.00 decreased to 416,497.00
FY14 has 2 FTE (Buildings & Grounds Managers) – FY15 Proposed has 1 FTE (Buildings & Grounds Manager).

65) Municipal Court

A. Salaries and Wages 361,713.00 increased to 412,853.00
2 PT positions (Court Clerks) were moved to FT proposed by Judge.

B. Miscellaneous legal fees 90,000.00
Indigent Defense & Court Interpreter – no increase; same as FY14 Adopted

C. Education and travel increase from 4,000.00 to 6,725.00 the City Attorneys travel line item is 50.00?
State mandated training for all staff.
City Attorney has $2,500 budgeted for Education & Travel. The $50.00 budgeted is for local travel (i.e. parking for meetings in town, etc.)

66) Economic Development

A. Salaries and Wages 116,944.00 increased to 222,325.00
FY14 Adopted – (1) Office manager; (1) Main Street Coordinator and expenses incurred for (1) Economic Development Director and (1) Economic Development Specialist prior to adoption of budget.
FY15 Proposed – 4 positions: (1) Economic Development Director; (2) Economic Development Specialists; (1) Office Manager.

B. Main Street 25,000.00 to 30,000.00 I believe previous city council voted for another amount due to budget constraints.
The proposed budget includes $30,000 requested from Main Street. This is pending Council approval.

C. Advertising 7,500.00
Magazine ads and marketing brochures

D. Printing and Binding 3,000.00
City newsletter

E. Travel local 150.00
Budgeted for local travels to meetings

F. Education and Travel 5,000.00 this amount is larger than what is allocated to members of City Council.
In the FY15 Proposed Budget, each Ward (including At-Large) has $4,000 each budgeted or $2,000 per Council member.
Economic Development has $5,000 or $1,250 per each employee in department.

G. Office supplies 4,000.00 this line item is larger than the City manager's, City Clerks, Mayors, and City Council members.
This line item was a budgeting error. Corrected amount - $2K

67) FY15 Proposed Capital Projects

A. Many of these projects were funded in 2013 and should be near completion they shouldn't reappear in the budget. Previous City Council already developed a list of projects from 2010 through 2015. There were certain streets to be paved, sidewalk installations (Delowe and Headland), and parks to be developed. Have these projects been completed?

B. We need progress updates as soon as possible.
See answers 17 & 18

68) Additional Questions

A. In the section Proposed Fund Summaries were Police and Fire reduced?
Reduction in Public safety is the reallocation of unfunded pension line item which was moved to Facilities & Operating (page 22 – see Unfunded Pension line item).

B. Where is the line item for the CDBG grant?
See proposed Grants Section of budget document

69) What exactly is in the Budget for residents besides utilities and garbage pick-up?

The proposed FY15 budget is entirely based on the needs of the citizens of East Point – and more. These needs include; public safety, city planning, code enforcement, recreation, park

space, economic development, administrative services, street maintenance, water, sewer services, revenue collection, electricity, public grounds maintenance, securing abandoned and dilapidated private property and daily oversight of all of these activities. We understand that the budget process pits many competing priorities against one another, but we believe this mix of recommendations provides the optimal services for the citizens of East Point, the customers and businesses of East Point and the visitors to East Point.

70) Please provide information on a 2% raise for all employees (not city council) in this Budget. I believe you mentioned this but I need more information please.

A. The FY15 Proposed Budget includes a 2% Cost of Living Adjustment (COLA) for the entire workforce. This will represent the first COLA for the workforce since 2007.
B. The COLA is funded by a one-time pension contribution reduction from $8.6 million to $8.2 million.
C. The Actuary indicates the Pension fund re-valuation from the original valuation poses no threat to the financial stability of the Pension fund. He has revised the Unfunded Pension Liability to be paid off in ten years rather than nine years.
D. All of the reduced payments based on the re-valuation go to City of East Point employees for a 2% COLA.
E. Statistics for COLA's over the last 10 years
    - Retirees in Classes 1, 2, & 3 have received a COLA in each of the 10 years
    - Retirees in Classes 4 & 5 received a COLA in 3 of the last 10 years (the last in 2011)
    - Employees received a COLA in 1 of the last 10 years (the last in 2007)

BUDGET QUESTIONS - SHOPSHIRE

71) In this proposed FY15 budget there is nothing in it for the residents. The city is in the position to decrease or reduce the power cost adjustment rate for the residents this would give them some relief on their power bill especially in the summer time.

A. Power Cost Adjustment rates for residents have not changed since FY 2013.

B. Power Cost Adjustment rates for residents will remain the same for FY2015.

C. General Fund tax revenues from residents have decreased from $14 million to $7.6 million in the last 3 fiscal years. This has been a benefit for residents, but a major strain on the budget.

D. The residents of the City of East Point will see infrastructure improvement projects in FY 2015 as outlined below:

- Resurfacing and milling of roads on Cleveland, Sylvan, Norman Berry, and Virginia.
- Marta multi-modal improvement projects; includes improvements on East Side street and Main Street.

- **Center park surface water remediation project.**
- **Sykes park installation of recreation trail.**
- **Main street corridor improvement project.**

72) There is a 2% cost of living adjustment in this budget this should only be given to the employees who have not received a raise within the past six months.

See Question 70

73) There is a decrease of 17k in Capital improvement why are you decreasing this when the previous council voted on option 3.

This is a change to operational expenses and is not related to the vote of Council to implement Option 3.

The $17K decrease in Capital Improvements is to fund the $17K increase to General Liability in FY15.

Overall, the Capital Improvements is funded at $491K; which is an increase of $91K over the FY14 Adopted ($399K).

74) The city collect about $78.00 from each house hold which would give the city over $2,000,000 a year. Are you going to decrease the amount in what residents pay? Here is something you could do for the residents with the Storm water fee you could purchase some street sweeping truck and leaf vacuum truck the leaf vacuum trucks could give the residents some relief in the winter month.

A. The Storm Water Fees have to be used for Storm Water expenses by City Ordinance. As you know 40% of Funds ($800,000) are for the Water & Sewer Debt Service from 2006.

B. The Storm Water budgeted must be used for expenditures that are documented in the Storm Water city Ordinance.

75) Who is considering refinancing the Customer Care (Wachovia Bank) why would you take the MCT money pay the building off and turn around and refinance it what person in there right would do something like that. I know there was some discussion in the finance meeting to use the MCT money to pay the building off but never a discussion on refinancing the building you are paying off. Part of the MCT money can be better used on road paving and sidewalk for the residents.

A. A preliminary proposal for a Customer Care financing option was presented to the Finance Committee (See Attachment).

B. The first payment in FY 2015 is December 1, 2014. The Council will have ample time to analyze the pros and cons of a possible refinancing option.

76) The end of the year settlement money that the city receive from MEAG is part of the MCT funding what other funding source is included that.

A. The End of Year Settlement funds are definitely NOT a part of MCT funds.

B. End of Year Settlement Funds are a reimbursement to the City from MEAG for an overpayment of MEAG power costs paid from the Electric fund.

- **MEAG power sales are paid monthly based on an estimated amount; the actual costs are trued up and the overpayment is refunded to the City Electric Fund.**

C. Over the last four years Council has used the End of Year Settlement funds as if they were MCT funds.

77) As one council person stated in there newsletter the MCT fund balance is 13,770,677. If that is correct that money can be better used by giving the residents something in this FY15 budget opposed to telling them to wait until FY18 budget.

A. As discussed in the Finance Committee the projected MCT fund balance for FY 2015 $13,770,677.

- **This amount does not include prior MCT Council approved obligations to support infrastructure and capital improvement projects**
- **The Council has to approve all MCT expenditures. None of the $13,770,677 has been committed by staff; this will be the job of the Council.**
- **The prioritization and use of MCT funds in FY 2015 will be a very difficult task for the Council. MCT funds have been used to support Capital projects and general fund expenditures at least over the last four years**
- **The City will receive approximately $4.8 million additional MCT funds in FY 2016; $4.8 million additional MCT funds in FY 2017; $4.8 additional MCT funds in FY 2018.**