



CITY OF
FORESTPARK

Operating Budget

2020 - 2021

July 1, 2020 to June 30, 2021
City of Forest Park, Georgia

Adopted June 15, 2020



CITY OF
FORESTPARK
a city for every season

Albert Barker Jr.
City Manager

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Forest Park, GA 30297
Phone: (404) 366-4720
abarker@forestparkga.org

June 12, 2020

Mayor and Council
City of Forest Park
745 Forest Parkway
Forest Park, Georgia 30297

Re: Proposed Budget for Fiscal Year ending June 30, 2021

Dear Mayor and Council:

Please find enclosed the administration's recommended budget for FY 2021.

Some key points of the recommended FY 2021 Budget are as follows:

- The property tax millage rate is proposed to stay the same as the FY 2020 rate of 16.743 pending receipt of the tax digest from the County.
- A decrease of \$2,125,688 in revenue is projected resulting primarily from a reduction in the actual and estimated collection of local option sales tax, the cancellation of the contract with the State for providing police services at the State Farmers Market, and a downward trend in Court fines. This decrease is largely offset by scheduled PILOT (payment in lieu of taxes) revenue in the amount of \$1,887,504 from revenue bonds issued relating to properties at the Gillem Logistics Center. These payments will make other revenue available for funding the annual payment for a public improvement bond to be issued for upgrades to Starr Park and the building of a Public Safety facility.

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- An increase in appropriated expenditures in the amount of \$1,082,441 is requested. This is the net of an overall reduction in expenditures of \$372,559 through the efforts of all departments and the budgeting of the payment for the improvement bond in the amount of \$1,455,000. No significant reduction in services is expected as a result of the budget cuts.
- The proposed budget reflects the use of \$2,968,928 from the fund balance if needed. This is an increase of \$1,320,625,267 over the \$1,648,303 budgeted for FY 2020, although that amount is unlikely to be used. Our fund balance is still healthy; however, maintaining a sound financial position in future years will require a decrease in expenditures or an increase in revenue sources.

Please note the following regarding the projected expenditures:

- All salary line items and related benefits have been modified to reflect the effect of a full year of the Wage and Comp study that was approved by the City Council and implemented in October 2019. The total cost of annualizing the changes is approximately \$132,000.

I want to thank the many dedicated Forest Park employees and Department Heads that helped with this year's budget

I recommend this budget to the Mayor and Council.

Respectfully,


Albert F. Barker, Jr.
City Manager

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**STATE OF GEORGIA
CITY OF FOREST PARK**

ORDINANCE NO.

**AN ORDINANCE BY THE GOVERNING BODY OF THE CITY
OF FOREST PARK, GEORGIA, ESTABLISHING THE BUDGET
FOR THE FISCAL YEAR 2020-2021.**

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF FOREST PARK, GEORGIA, that the following is the estimated revenue for the fiscal year 2020-2021, as itemized in the document attached hereto as Exhibit A and by reference made a part of this Ordinance (hereinafter, the "Budget Document").

A. General Fund Operations	\$25,782,820
B. Transfer from Sanitation Operations	\$ 900,000
C. Use of Fund Balance	<u>\$ 2,968,928</u>
	\$29,651,748

BE IT FURTHER ORDAINED that the following is the proposed Appropriation for the Fiscal Year 2020-2021 of \$29,651,748, as itemized in the Budget Document.

BE IT FURTHER ORDAINED by the Governing Body of the City of Forest Park that the estimated operating revenue of the Sanitation Fund for the fiscal year 2020-2021 is \$4,314,900, as itemized in the Budget Document.

BE IT FURTHER ORDAINED by the Governing Body of the City of Forest Park that the estimated operating expenses and transfers of the Sanitation Fund for the fiscal year 2020-2021 is \$3,986,523 as itemized in the Budget Document.

BE IT FURTHER ORDAINED by the Governing Body of the City of Forest Park, Georgia, that to finance the proposed expenses of the City an ad valorem tax is projected to be set at 16.743 mills.

BE IT FURTHER ORDAINED that a copy of the Budget Document shall remain on file in the Office of the City Manager, be a public record available for inspection and marked "2020 – 2021 Operating Budget of the City of Forest Park, Georgia."

BE IT FURTHER ORDAINED that Section 2-3-1 of the Code of Ordinances, City of Forest Park, Georgia is hereby amended by deleting said Section in its entirety and replacing it in lieu thereof with the provisions set forth in Exhibit B, attached hereto and made a part hereof.

BE IT FURTHER ORDAINED that the Code of Ordinances, City of Forest Park, Georgia is hereby amended by adding a new Section 3-2-19 as shown on Exhibit C, attached hereto and made a part hereof.

ORDAINED this 15th day of June, 2020.

CITY OF FOREST PARK, GEORGIA,

Angelyne Butler, Mayor

Kimberly James
Councilmember, Ward One

Dabouze Antoine
Councilmember, Ward Two

Hector Gutierrez
Councilmember, Ward Three

Latresa Akins-Wells
Councilmember, Ward Four

Allan Mears
Councilmember, Ward Five

ATTEST:

City Clerk

APPROVED BY:

City Attorney

EXHIBIT A

2020 – 2021 Operating Budget of the City of Forest Park, Georgia

EXHIBIT B

Sec. 2-3-1. - Departments established.

(a) *The following departments of the city are hereby established:*

- (1) *Economic Development;*
- (2) *Finance;*
- (3) *Fire;*
- (4) *Human Resources;*
- (5) *Planning, Building and Zoning;*
- (6) *Public Works;*
- (7) *Police;*
- (8) *Recreation and Leisure Services; and*
- (9) *Technology Services.*

(b) *Each department may be headed by a director who shall exercise such powers and perform such duties as provided by law or as prescribed from time to time by the City Manager. Department directors shall report to the City Manager.*

EXHIBIT C

"Section 3-2-19. - Freeport exemptions.

(a) All the following types of tangible personal property are exempted from ad valorem taxation by the City of Forest Park, as provided in subsection (b) of this section:

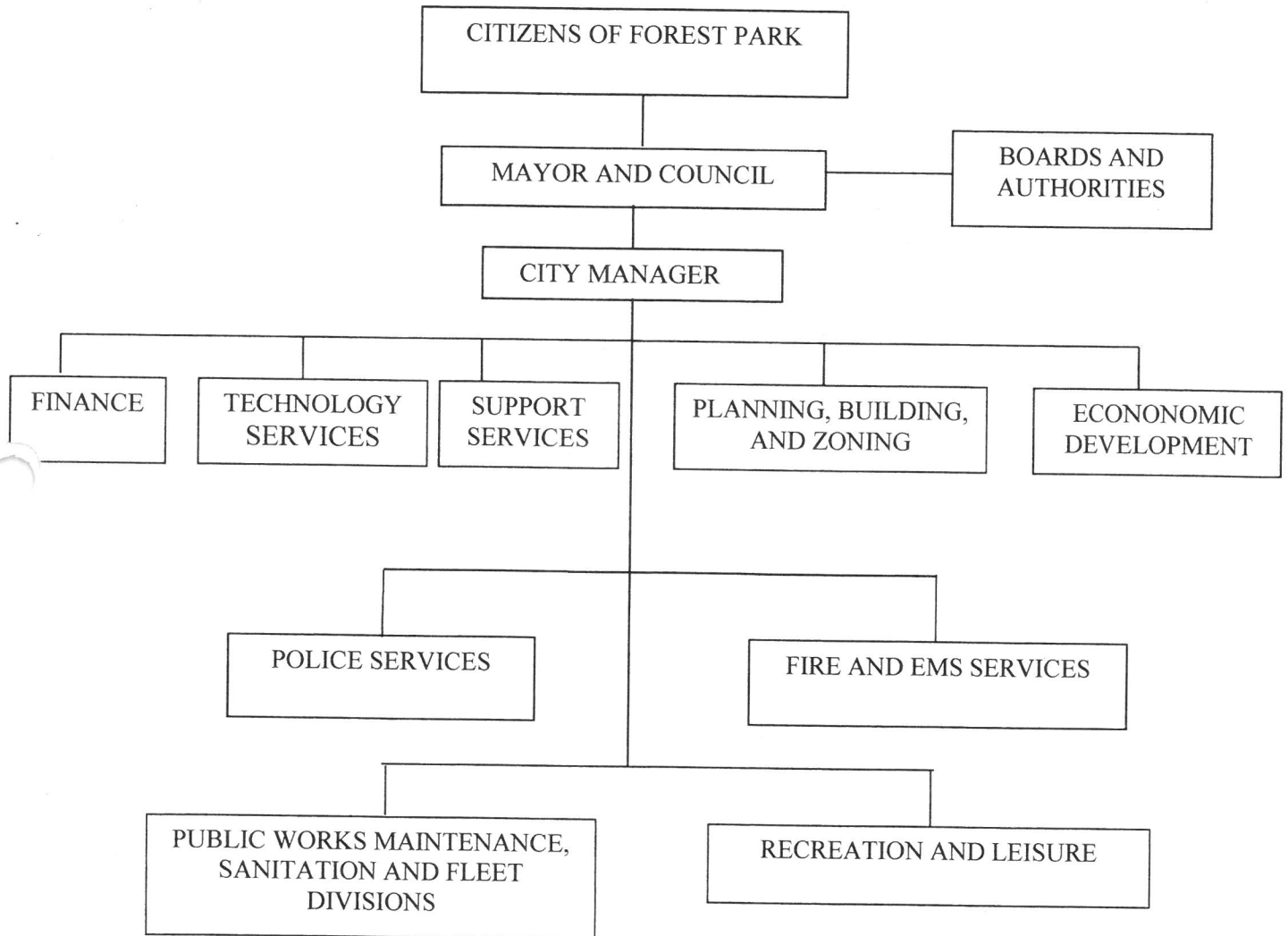
- 1. Stock in trade of a fulfillment center which, on January 1, are stored in a fulfillment center and which are made available to remote purchasers who may make such purchases by electronic, Internet, telephonic, or other remote means, and where such stock in trade of a fulfillment center will be shipped from the fulfillment center and delivered to the purchaser at a location other than the location of the fulfillment center, as permitted by O.C.G.A. § 48-5-48.2.*

(b) All types of tangible personal property as stated in subsection (a) of this section shall be exempted at 100 percent of the value of such property.

(c) Taxpayers desiring to make application for this exemption must do so on forms provided for this purpose by the City and/or Clayton County, as applicable, and must supply any additional information that may be requested which is necessary to determine the qualification for and amount of said exemption.

(d) All terms undefined herein shall have the meanings set forth in O.C.G.A. § 48-5-48.2."

CITY OF FOREST PARK ORGANIZATION CHART



**CITY OF FOREST PARK
MAYOR AND CITY COUNCIL**

Mayor	Angelyne Butler
Council Member – Ward 1	Kimberly James
Council Member – Ward 2	Dabouze Antoine
Council Member – Ward 3	Hector Gutierrez
Council Member – Ward 4	Latresa Wells
Council Member – Ward 5	Allan Mears

City Manager & Department Directors

City Manager

Albert Barker, Jr.

Department Directors / Senior Management Team

- | | |
|---|-----------------|
| • Director of Finance | Ken Thompson |
| • Director of Technology Services | Vacant |
| • Director of Support Services | Shalonda Brown |
| • Director of Economic Development | Bruce Abraham |
| • Chief of Police | Nathaniel Clark |
| • Director of Recreation & Leisure | Tarik Maxwell |
| • Interim Director of Public Works and Fleet | Bobby Jinks |
| • Interim Director of Planning, Building,
& Zoning | James Shelby |
| • Interim Director of Fire and EMS | Robert Brackett |

City Manager

Citizens of Forest Park

Mayor & City Council

Department of Finance Director: Ken Thompson	Department of Technology Services Director: Vacant	Department of Support Services Director: Shalonda Brown	Department of Economic Development Director: Bruce Abraham	Department of Police Services Chief of Police: Nathaniel Clark	Department of Recreation & Leisure Services Director: Tarik Maxwell	Department of Planning, Building & Zoning Interim Director: James Shelby	Department of Fire & EMS Services Interim Director: Robert Brackett	Department of Public Works Streets Interim Director: Bobby Jinks
<ul style="list-style-type: none"> ·Accounts Payable ·Property Tax ·Budget Preparation ·Payroll ·Sanitation Payments ·Business Licenses ·Purchasing 	<ul style="list-style-type: none"> ·Infrastructure ·Telephony ·Security ·Service Desk ·Support 	<ul style="list-style-type: none"> ·Personnel Services ·Benefits ·Physicals ·Want Ads ·Staffing ·Training ·Worker's Comp. ·Archives 	<ul style="list-style-type: none"> ·Business Recruitment ·Business Retention ·Local, State Incentives ·Main Street Project ·Development Guidance 	<ul style="list-style-type: none"> ·Crime Prevention ·Criminal Investigations ·D. A. R. E. ·Drug Enforcement ·Patrol ·Municipal Court ·Citizen's Police Academy ·Animal Control 	<ul style="list-style-type: none"> ·Event Bookings ·Facility Rental ·Adult Athletics ·Youth Athletics ·Instructional Activities ·Aquatics ·Day Camp ·Special Events ·Senior Programs 	<ul style="list-style-type: none"> ·Permits ·Code Enforcement ·Zoning ·Review Board ·Construction Inspections ·Inspections ·Environmental Court 	<ul style="list-style-type: none"> ·Homeland Defense ·Hazardous Materials ·Fire Fighting ·EMS Services ·Emergency Management ·Disaster Training ·Community Emergency Response Team 	<ul style="list-style-type: none"> ·Street Maintenance ·Park Maintenance ·Building Maintenance ·Sanitation ·Vehicle Maintenance ·Small Engine Repair

FOREST PARK HISTORY

The City of Forest Park is located in the Metro Atlanta area in Clayton County. Forest Park is the largest city in Clayton County with a diverse population of about 19,000 per the 2010 census.

The Forest Park area was settled in the 1820's and incorporated in August 1908 as "Astor", Georgia. Astor served as a wood and water stop for the Central of Georgia railroad for steam locomotive trains traveling in and out of Atlanta.

The Railroad later renamed the City to "Forrest Park" (two r s) because of the many park areas deeded to the City by the Railroad. In 1952, the City Charter was changed to today's spelling of Forest Park.

The town grew slowly until the 1950's post war boom, when it became one of the fastest growing areas in the country. From 1950 to 1960 the population increased 461% (but only 23% since then).

This growth was partially fueled by the Ford Assembly Plant in Hapeville, the General Motors Assembly Plant in Atlanta, and the Atlanta Army Depot (now called Fort Gillem.) But the major driving force in the growth of our City was the rapidly expanding Atlanta International Airport. Now called Hartsfield/Jackson, the airport is still a major influence.

FORM OF GOVERNMENT

The City of Forest Park has a Council/Manager form of government with a Mayor elected at large and five council members, who are elected by ward. The members of council serve four-year terms, which are staggered. A council member is appointed as the Mayor Pro-Tem for a period of one year.

Other appointments include the City Clerk, the City Attorney, Municipal Judges and Solicitors, Superintendent of Elections, Voter Registrar, and members to various Boards.

The City Council serves as the Community's legislative body responsible for enacting City ordinances and appropriating funds to conduct City business.

The City Council provides policy direction and leadership to the City Manager and serves as a liaison between the City and a variety of committees, boards, authorities and citizen groups concerning community issues.

HOW TO USE THIS OPERATING BUDGET

A budget is a financial plan for a city. It includes both estimates of resources available, including revenues and fund balance, and appropriations that are the authority to spend money for specific purposes. The budget is prepared by the City Manager and adopted by the City Council after extensive input from the various departments as well as the public.

The budget document is prepared to provide information about the City, both financial information and operational/policy information. The reader should first review the Table of Contents and read the City Manager's letter. Then the Table of Contents should be followed in order. The revenues budgets provide the sources for funding the department budgets. The specific department budgets provide the detailed information as to the purposes for which the City's resources will be utilized during the fiscal year.

The financial structure is reflected in the reporting of expenditures and revenues by fund. A fund is a self-balancing set of accounts designed to track specific revenues and the use of those revenues. Each fund is independent of all other funds, and money cannot be transferred from one fund to another without the approval of the City Council.

QUESTIONS & ANSWERS

Q: What is the purpose of the City Budget?

A: The budget is an annual financial plan for the City of Forest Park. It specifies the level of municipal services to be provided in the coming year and the resources, including personnel positions, capital expenditures and operating expenses needed to provide these services. It reflects the policies and priorities set by the Mayor and City Council.

Q: How and when is the budget prepared?

A: Each March, city departments submit their plans and needs for the coming year to the Director of Finance. The Director of Finance compiles the proposed budgets, which are then reviewed by the City Manager and revised to reflect his goals for the upcoming fiscal year. The City Manager then submits his/her recommended budget to the City Council in May. The City Council reviews the budget, holds at least one public hearing to obtain citizen input and then adopts the final budget along with an ordinance establishing the property tax rate required to fund the budget.

Q: What is a fiscal year?

A: A fiscal year is a 12-month operating cycle that comprises a budget and financial reporting period. The City's fiscal year begins on July 1 and ends on June 30.

Q: From where does the City obtain revenues?

A: From local, state and federal taxes, and licenses, in addition to payments for citations and municipal services.

Q: How is the revenue, obtained by the City, used?

A: It is used to pay for salaries, operating supplies, other operating costs such as utilities and insurance, and capital purchases such as buildings, vehicles, and equipment as specified in the City budget.

Q: What is a millage rate?

A: When the City adopts its annual budget, it determines the tax rate that must be applied on property in order to generate the necessary revenue in addition to all other sources that are available. The tax rate for the City of Forest Park for FY 2019 was 16.743 mills, or \$16.74 per \$1,000 of taxable value. The Clayton County Tax Assessor establishes the taxable value of all property in the City. The City has no control over the taxable value of property; it only has control over the tax rate that is levied.

Q: What is a mill of tax?

A: One mill is equal to \$1 for each \$1,000 of assessed property value.

Q: What is a fund?

A: A fund is a separate accounting entity within the City that receives revenues from a specific source and expends them on a specific activity or activities. The City is comprised of several separate funds, all of which perform distinct activities.

Q: What is the difference between Ad Valorem Tax and Property Tax?

A: There is no difference. They are different names for the same tax.

Q: What is an operating budget?

A: An operating budget is an annual financial plan for recurring expenditures, such as salaries, utilities, and supplies.

Q: What is an enterprise fund?

A: An enterprise fund earns its own revenues by charging customers for the services that it provides.

Q: What is a budget appropriation?

A: A budget appropriation is a specific amount of money that has been approved by the City Council for use in a particular manner.

Q: What is a budget amendment?

A: A budget amendment is an ordinance adopted by the City Council which alters the adopted budget by appropriating additional monies to a particular department, decreasing appropriations to a particular department, or transferring funds from one department to another.

Q: Who establishes the rules by which The City of Forest Park adopts its annual budget and property taxes?

A: The property tax rate and budget adoption processes are governed by the City Council, the City Charter and State Statues.

Q: Who is the Chief Administrative Officer of the City Of Forest Park?

A: The City Manager is the Chief Administrative Officer of the City of Forest Park. This individual is hired by and reports directly to the City Council. All other employees report to the City Manager.

Q: What are franchise fees, and why does The City of Forest Park levy them?

A: The franchise fee is a charge levied by the City on a utility to operate within the City and to use the City rights-of-way and other properties for locating pipes, wires, etc.

FINANCIAL POLICIES

Budget

The budget provides the primary mechanism by which key decisions are made regarding the level and types of services to be provided given the anticipated level of available resources. Budget policy states how this is achieved and addresses the need for financial health and stability.

Balanced Budget

The State of Georgia requires all governments must have a balanced budget for all funds. Total anticipated revenues plus that portion of the fund balance in excess of authorized reserves should equal total expenditures for each fund.

Financing Current Expenditures

Current expenditures shall be financed with current revenues, which may include that portion of the fund balance in excess of authorized reserves.

Level of Budget Adoption

The budget shall be adopted at the legal level of budgetary control which is fund/department level (i.e. expenditures may not exceed the total appropriations for any department within a fund without the City Council's approval). The City Council approves transfers within a department's budget. All budgets shall be adopted on a basis consistent with Generally Accepted Accounting Principles as promulgated by the Government Accounting Standards Board.

Since the budget is a plan, budget adjustments during the year may be required due to circumstances, which were unforeseen prior to the adoption of the budget.

Department Directors may request budget adjustments through the Finance Office, provided that the adjustments do not increase the overall budget or personal services allocation for that department. Any additional budget adjustments dealing with personnel, capital outlay, or overall dollar increases must be approved by the City Council. These budget changes will be presented in the form of an ordinance stating the line item number and the reason for the adjustments.

Budgeting and Accounting Controls

Management of the City is responsible for establishing and maintaining an internal structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate data is compiled to allow for preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP).

The budget is adopted on a basis consistent with generally accepted accounting principles. The accounting system uses formal budgetary integration as a management control device. Encumbrances are recorded to prevent expenditures from exceeding the budget amounts. The City's accounting records for governmental fund types are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when services or goods are received and the liabilities are incurred.

The level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is maintained at the department level (Administration, Police, Fire, etc.) The objective of these budgetary controls is to ensure compliance with legal provisions and mandates embodied in the approved annual budget adopted by the City Council. The annual budget includes the General Fund, Capital Fund and Grant Funds.

The Budget Process

The budget process begins in early March with a meeting of the Directors of each department and the City Manager to discuss needs and goals. The City Manager presents his/her ideas and direction on what he/she would like to accomplish the coming year. Budget worksheets are given to the Directors at this meeting, to be completed and returned.

The directors and the City Manager work as a team to establish a balanced budget. Meetings are held with the Directors of each department and the City Manager to review the department's operating budget and to prioritize the schedule of capital requests. This process lasts two to three months.

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

In June, the budget is presented in final form to the City Council and interested citizens during a public hearing. The final proposed budget is then adopted by the City Council on or before June 30 during a regular meeting. An ordinance is adopted establishing a balanced budget and a tentative millage rate is established. When the tax digest is received the final millage rate is then adopted after three public hearings are held.

**CITY OF FOREST PARK
SCHEDULE OF REVENUES LAST 10 YEARS**

PROPERTY TAXES				FRANCHISE TAXES				INSURANCE PREMIUM TAXES			
YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE
08/09	\$ 5,906,573	\$ (1,311)	0%	08/09	\$ 1,417,693	\$ 72,496	5%	08/09	\$ 1,200,350	\$ 28,081	2%
09/10	\$ 7,036,820	\$ 1,130,247	16%	09/10	\$ 1,278,493	\$ (139,200)	-11%	09/10	\$ 1,189,089	\$ (11,261)	-1%
10/11	\$ 7,126,718	\$ 89,898	1%	10/11	\$ 1,303,626	\$ 25,133	2%	10/11	\$ 1,157,906	\$ (31,183)	-3%
11/12	\$ 7,702,630	\$ 575,912	7%	11/12	\$ 1,468,944	\$ 165,318	11%	11/12	\$ 866,227	\$ (291,679)	-34%
12/13	\$ 7,819,348	\$ 116,718	1%	12/13	\$ 1,375,538	\$ (93,406)	-7%	12/13	\$ 930,353	\$ 64,126	7%
13/14	\$ 8,049,995	\$ 230,647	3%	13/14	\$ 1,323,377	\$ (52,161)	-4%	13/14	\$ 957,003	\$ 26,650	3%
14/15	\$ 7,283,109	\$ (766,886)	-11%	14/15	\$ 1,373,128	\$ 49,751	4%	14/15	\$ 996,067	\$ 65,714	7%
15/16	\$ 7,718,748	\$ 435,639	6%	15/16	\$ 1,443,810	\$ 70,682	5%	15/16	\$ 1,068,784	\$ 72,717	7%
16/17	\$ 8,912,608	\$ 1,193,860	13%	16/17	\$ 1,391,853	\$ (51,957)	-4%	16/17	\$ 1,152,664	\$ 83,880	7%
17/18	\$ 9,995,002	\$ 1,082,394	12%	17/18	\$ 1,380,062	\$ (11,791)	-1%	17/18	\$ 1,227,401	\$ 74,737	6%
18/19	\$ 10,900,597	\$ 905,595	9%	18/19	\$ 1,429,738	\$ 49,676	4%	18/19	\$ 1,349,561	\$ 122,160	10%
ALCOHOL BEV. TAXES				OTHER TAXES				LOCAL OPTION SALES TAX			
YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE
08/09	\$ 445,697	\$ (15,958)	-4%	08/09	\$ 79,426	\$ (20,632)	-26%	08/09	\$ 5,350,300	\$ 81,400	2%
09/10	\$ 422,215	\$ (23,482)	-6%	09/10	\$ 83,645	\$ 4,219	5%	09/10	\$ 4,864,063	\$ (486,237)	-10%
10/11	\$ 382,636	\$ (39,579)	-10%	10/11	\$ 12,852	\$ (70,793)	-551%	10/11	\$ 4,627,030	\$ (237,033)	-5%
11/12	\$ 372,190	\$ (10,446)	-3%	11/12	\$ 102,415	\$ 89,563	87%	11/12	\$ 4,767,454	\$ 140,424	3%
12/13	\$ 361,014	\$ (11,176)	-3%	12/13	\$ 150,759	\$ 48,344	32%	12/13	\$ 4,921,326	\$ 153,872	3%
13/14	\$ 350,268	\$ (10,746)	-3%	13/14	\$ 158,140	\$ 7,381	5%	13/14	\$ 4,770,385	\$ (150,941)	-3%
14/15	\$ 354,862	\$ (6,152)	-2%	14/15	\$ 218,840	\$ 68,081	31%	14/15	\$ 4,991,349	\$ 70,023	1%
15/16	\$ 369,360	\$ 14,498	4%	15/16	\$ 264,627	\$ 45,787	17%	15/16	\$ 5,674,290	\$ 682,941	12%
16/17	\$ 405,583	\$ 36,223	9%	16/17	\$ 177,607	\$ (87,020)	-49%	16/17	\$ 6,060,026	\$ 385,736	6%
17/18	\$ 418,616	\$ 13,033	3%	17/18	\$ 196,535	\$ 18,928	11%	17/18	\$ 6,595,788	\$ 535,762	9%
18/19	\$ 434,936	\$ 16,319	4%	18/19	\$ 187,053	\$ (9,482)	-5%	18/19	\$ 5,750,946	\$ (844,842)	-13%

**CITY OF FOREST PARK
SCHEDULE OF REVENUES LAST 10 YEARS**

FINES AND FORFEITURES				PERMITS AND LICENSES				REFUSE COLLECTION			
YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE
08/09	\$ 2,226,009	\$ (182,709)	-8%	08/09	\$ 1,268,658	\$ 204,968	16%	08/09	\$ 2,507,568	\$ 23,610	1%
09/10	\$ 2,993,521	\$ 767,512	26%	09/10	\$ 883,517	\$ (385,141)	-44%	09/10	\$ 2,450,277	\$ (57,291)	-2%
10/11	\$ 3,551,834	\$ 558,313	16%	10/11	\$ 1,093,097	\$ 209,580	19%	10/11	\$ 2,522,748	\$ 72,471	3%
11/12	\$ 3,258,943	\$ (292,891)	-9%	11/12	\$ 1,014,762	\$ (78,335)	-8%	11/12	\$ 2,406,240	\$ (116,508)	-5%
12/13	\$ 3,087,926	\$ (171,017)	-6%	12/13	\$ 1,060,492	\$ 45,730	4%	12/13	\$ 2,691,874	\$ 285,634	11%
13/14	\$ 2,474,028	\$ (613,898)	-25%	13/14	\$ 810,737	\$ (249,755)	-31%	13/14	\$ 2,778,338	\$ 86,464	3%
14/15	\$ 2,132,556	\$ (341,472)	-16%	14/15	\$ 616,160	\$ (194,577)	-32%	14/15	\$ 2,300,605	\$ (477,733)	-21%
15/16	\$ 1,951,474	\$ (181,082)	-9%	15/16	\$ 467,915	\$ (148,245)	-32%	15/16	\$ 3,117,709	\$ 817,104	26%
16/17	\$ 2,572,336	\$ 620,862	24%	16/17	\$ 1,660,655	\$ 1,192,740	72%	16/17	\$ 3,418,304	\$ 300,595	9%
17/18	\$ 2,229,656	\$ (342,681)	-13%	17/18	\$ 1,662,249	\$ 1,594	0%	17/18	\$ 3,652,012	\$ 233,708	7%
18/19	\$ 2,185,843	\$ (43,812)	-2%	18/19	\$ 1,790,489	\$ 128,240	8%	18/19	\$ 3,853,357	\$ 201,345	6%
INTERGOVERNMENTAL REVENUE											
YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE	YEAR	AMOUNT COLLECTED	CHANGE PER YEAR	% OF CHANGE
09/10	\$ 646,511	\$ 48,167	7%	09/10	\$ 209,945	\$ (755,360)	-360%	09/10	\$ 119,210	\$ 25,478	21%
10/11	\$ 747,553	\$ 101,042	14%	10/11	\$ 64,365	\$ (145,580)	-226%	10/11	\$ 10,523	\$ (108,687)	-1033%
11/12	\$ 760,225	\$ 12,672	2%	11/12	\$ -	\$ (64,365)	N/A	11/12	\$ 5,283	\$ (5,240)	-99%
12/13	\$ 722,200	\$ (38,025)	-5%	12/13	\$ 121,817	\$ 121,817	100%	12/13	\$ 5,210	\$ (73)	-1%
13/14	\$ 1,281,289	\$ 559,089	44%	13/14	\$ 130,515	\$ 8,698	7%	13/14	\$ 6,775	\$ 1,565	23%
14/15	\$ 1,277,154	\$ (4,135)	0%	14/15	\$ 134,157	\$ 3,642	3%	14/15	\$ 9,257	\$ 2,482	27%
15/16	\$ 1,337,924	\$ 60,770	5%	15/16	\$ 133,774	\$ (383)	0%	15/16	\$ 4,412	\$ (4,845)	-110%
16/17	\$ 1,426,551	\$ 88,627	6%	16/17	\$ 319,887	\$ 186,113	58%	16/17	\$ 26,227	\$ 21,815	83%
17/18	\$ 1,445,124	\$ 18,573	1%	17/18	\$ 3,262,769	\$ 2,942,882	920%	17/18	\$ 65,871.56	\$ 39,645	151%
18/19	\$ 1,493,955	\$ 48,831	3%	18/19	\$ 210,505	\$ (3,052,264)	-94%	18/19	\$ 104,733.33	\$ 38,862	59%
INTEREST REVENUE											

CITY OF FOREST PARK
SCHEDULE OF REVENUES LAST 10 YEARS

The following revenues contain more than one revenue source:

Property Tax: Includes Real & Personal Tax, and Automobile Ad Valorem Tax.

Alcohol Beverage Tax: Includes Liquor Tax, Wine Tax and Beer Tax.

Other Taxes: Includes Real Estate Transfer Tax, Motel Tax, Intangible Tax.

Franchise Tax: Includes Georgia Power, Atlanta Gas, Bell South.

Insurance Company Tax: Taxes collected from insurance companies for policies sold.

Charges for Services: Includes Misc. Police Revenue, E911, Emergency Transport, all recreation programs.

Refuse Charges: Fees collected from garbage collection, penalties on bills and additional charges.

Intergovernmental Revenue: Includes local maintenance improvement grants.

Fines and Forfeitures: Includes 10% Jail Fines Income, Confiscated Forfeitures/Assets, D.E.A Revenue, Fines and Forfeitures, Probation Funds Collected, Environmental Court Fines, Drug Possession Fines. Amounts are net of Mandates paid to the County and State.

Permits and License: Includes Business License, Business License Liquor/ Wholesale, Adult Entertainment, Business Licenses Beer and Wine, Investigation Fees/Liquor, Flea Market Licenses, Business License Wholesale, Building Permits, Planning Zoning Fees, Candidate Qualifying Fees.

**JOB CLASSIFICATION LIST
UTILIZED BEGINNING OCTOBER 2019**

CLASS TITLE	Proposed Grade	Proposed Min	Proposed Mid	Proposed Max
ADMINISTRATIVE ASSISTANT	107	\$36,450.60	\$48,843.81	\$61,237.01
ADMINISTRATIVE SUPERVISOR	110	\$42,196.13	\$56,542.81	\$70,889.49
ANIMAL CONTROL OFFICER	105	\$33,061.77	\$44,302.77	\$55,543.77
AQUATICS COORDINATOR	110	\$42,196.13	\$56,542.81	\$70,889.49
ASSISTANT CHIEF (POLICE)	119	\$68,637.13	\$91,973.75	\$115,310.38
ATHLETIC COORDINATOR	110	\$42,196.13	\$56,542.81	\$70,889.49
BENEFITS SPECIALIST	109	\$40,000.00	50,00.00	\$60,000.00
BUILDING FOREMAN	109	\$40,186.79	\$53,850.30	\$67,513.80
BUILDING MAINTENANCE SUPERVISOR	112	\$46,521.23	\$62,338.45	\$78,155.67
CITY MANAGER	123	\$91,650.80	\$122,812.07	\$153,973.34
CODES COMPLIANCE OFFICER	106	\$34,714.86	\$46,517.91	\$58,320.96
CODES COMPLIANCE SUPERVISOR	111	\$44,305.93	\$59,369.95	\$74,433.97
COMMUNICATIONS OFFICER	106	\$34,714.86	\$46,517.91	\$58,320.96
COUNCIL AIDE	102	\$28,560.00	\$38,270.40	\$47,980.80
DEPUTY CHIEF (POLICE)	119	\$68,637.13	\$91,973.75	\$115,310.38
DEPUTY CITY CLERK	107	\$36,450.60	\$48,843.81	\$61,237.01
DEPUTY DIRECTOR OF FINANCE	119	\$68,637.13	\$91,973.75	\$115,310.38
DEPUTY DIRECTOF OF FIRE AND EMS	119	\$68,637.13	\$91,973.75	\$115,310.38
DEPUTY DIRECTOR OF PUBLIC WORKS	119	\$68,637.13	\$91,973.75	\$115,310.38
DEPUTY DIRECTOR OF RECREATION AND LEISURE	116	\$57,629.06	\$77,222.94	\$96,816.82
DEPUTY FIRE MARSHAL (CAPTAIN)	F117	\$61,086.80	\$81,856.31	\$102,625.83
DIRECTOR OF ECONOMIC DEVELOPMENT	121	\$78,575.79	\$105,291.55	\$132,007.32
DIRECTOR OF FINANCE	122	\$84,861.85	\$113,714.88	\$142,567.91
DIRECTOR OF INFORMATION TECHNOLOGY	121	\$78,575.79	\$105,291.55	\$132,007.32
DIRECTOR OF PLANNING, BUILDING AND ZONING	121	\$78,575.79	\$105,291.55	\$132,007.32
DIRECTOR OF PUBLIC WORKS	122	\$84,861.85	\$113,714.88	\$142,567.91
DIRECTOR OF PUBLIC SAFETY/DEPUTY CITY MANAGER	123	\$91,650.80	\$122,812.07	\$153,973.34
DIRECTOR OF SUPPORT SERVICES ADM	121	\$78,575.79	\$105,291.55	\$132,007.32
DIRECTOR RECREATION AND LEISURE	121	\$78,575.79	\$105,291.55	\$132,007.32
EVENTS COORDINATOR P/T				
EXECUTIVE ASSISTANT/CITY CLERK	109	\$40,186.79	\$53,850.30	\$67,513.80
FINANCE MANAGER	116	\$57,629.06	\$77,222.94	\$96,816.82
FINANCIAL SERVICES TECH	104	\$31,487.40	\$42,193.12	\$52,898.83
FINANCIAL SERVICES TECH, SR	106	\$34,714.86	\$46,517.91	\$58,320.96
FIRE APPARATUS OPERATOR	F111	\$44,305.93	\$59,369.95	\$74,433.97
FIRE BATTALION CHIEF	F118	\$64,752.01	\$86,767.69	\$108,783.38
FIRE CAPTAIN	F117	\$61,086.80	\$81,856.31	\$102,625.83
FIRE CHIEF	122	\$84,861.85	\$113,714.88	\$142,567.91
FIRE EMS DIRECTOR (MAJOR)	F118	\$64,752.01	\$86,767.69	\$108,783.38
FIRE LIEUTENANT	F114	\$51,289.66	\$68,728.14	\$86,166.62
FIRE MARSHAL (MAJOR)	F118	\$64,752.01	\$86,767.69	\$108,783.38

**JOB CLASSIFICATION LIST
UTILIZED BEGINNING OCTOBER 2019**

CLASS TITLE	Proposed Grade	Proposed Min	Proposed Mid	Proposed Max
FIREFIGHTER/EMT	F109	\$40,186.79	\$53,850.30	\$67,513.80
FIREFIGHTER/PARAMEDIC	F112	\$46,521.23	\$62,338.45	\$78,155.67

**JOB CLASSIFICATION LIST
UTILIZED BEGINNING OCTOBER 2019**

CLASS TITLE	Proposed Grade	Proposed Min	Proposed Mid	Proposed Max
FLEET FOREMAN	109	\$40,186.79	\$53,850.30	\$67,513.80
FLEET MAINTENANCE SUPERVISOR	112	\$46,521.23	\$62,338.45	\$78,155.67
HEAVY EQUIPMENT OPERATOR	106	\$34,714.86	\$46,517.91	\$58,320.96
HR ASSISTANT	102	\$28,560.00	\$38,270.40	\$47,980.80
HR GENERALIST	110	\$42,196.13		\$70,889.49
IT SUPPORT TECH	106	\$34,714.86	\$46,517.91	\$58,320.96
LIFE GUARD INDOOR	101	\$27,200.00	\$36,448.00	\$45,696.00
LEAD LIFEGUARD	101	\$27,200.00	\$36,448.00	\$45,696.00
LIFE GUARD P/T	101	\$27,200.00	\$36,448.00	\$45,696.00
MAINTENANCE WORKER	102	\$28,560.00	\$38,270.40	\$47,980.80
MAINTENANCE WORKER P/T	102	\$28,560.00	\$38,270.40	\$47,980.80
MAINTENANCE WORKER SR	104	\$31,487.40	\$42,193.12	\$52,898.83
MANAGEMENT ANALYST	109	\$40,186.79	\$54,519.74	\$68,852.70
MASTER POLICE OFFICER	P16	\$45,500.07	\$58,058.97	\$70,617.86
MECHANIC	106	\$34,714.86	\$46,517.91	\$58,320.96
OFFICE ASSISTANT	102	\$28,560.00	\$38,270.40	\$47,980.80
OFFICE COORDINATOR	110	\$42,196.13	\$56,542.81	\$70,889.49
PARK FOREMAN	107	\$36,450.60	\$48,843.81	\$61,237.01
PARK SUPERVISOR	112	\$46,521.23	\$62,338.45	\$78,155.67
PARTS MANAGER	108	\$38,273.13	\$51,286.00	\$64,298.86
PERMIT LICENSE TECH	103	\$29,988.00	\$40,183.92	\$50,379.84
PLANNER 1	111	\$44,305.93	\$59,369.95	\$74,433.97
POLICE ANALYST	109	\$40,186.79	\$53,850.30	\$67,513.80
POLICE CAPTAIN	P26	\$63,026.04	\$83,277.24	\$103,528.43
POLICE CAPTAIN (ADMINISTRATIVE)	P26	\$63,026.04	\$83,277.24	\$103,528.43
POLICE CHIEF	122	\$84,861.85	\$113,714.88	\$142,567.91
POLICE DETECTIVE	P16	\$45,500.07	\$58,058.97	\$70,617.86
POLICE LIEUTENANT	P22	\$54,644.21	\$72,045.44	\$89,446.67
POLICE LIEUTENANT - INVESTIGATIONS	P22	\$54,644.21	\$72,045.44	\$89,446.67
POLICE MAJOR	118	\$64,752.01	\$86,767.69	\$108,783.38
POLICE SERGEANT	P21	\$53,119.61	\$70,002.82	\$86,886.03
POLICE SERGEANT TRAINING	P21	\$53,119.61	\$70,002.82	\$86,886.03
POLICE TRAINEE	P12	\$40,591.98	\$52,464.97	\$64,337.95
PROCUREMENT OFFIER	116	\$57,629.06	\$77,222.94	\$96,816.82
PROGRAM COORDINATOR	110	\$42,196.13	\$56,542.81	\$70,889.49
RECYCLE CENTER P/T	102	\$28,560.00	\$38,270.40	\$47,980.80
RECORDS SUPERVISOR	108	\$38,273.13	\$51,286.00	\$64,298.86
RECREATION LEADER	101	\$27,200.00	\$36,448.00	\$45,696.00
RECREATION LEADER SENIOR CENTER	101	\$27,200.00	\$36,448.00	\$45,696.00
RECREATION SUPERVISOR	108	\$38,273.13	\$51,286.00	\$64,298.86
SANITATION ADMINISTRATOR	110	\$42,196.13	\$56,542.81	\$70,889.49

**JOB CLASSIFICATION LIST
UTILIZED BEGINNING OCTOBER 2019**

CLASS TITLE	Proposed Grade	Proposed Min	Proposed Mid	Proposed Max
SEASONAL CAMP COUNSELOR		10.50/hourly		
SEASONAL LIFEGUARD	101	\$27,200.00	\$36,448.00	\$45,696.00
SENIOR CENTER ASSISTANT	101	\$27,200.00	\$36,448.00	\$45,696.00
SENIOR CENTER COORDINATOR	110	\$42,196.13	\$56,542.81	\$70,889.49
SENIOR COMMUNICATIONS OPERATOR	109	\$40,186.79	\$53,850.30	\$67,513.80

**JOB CLASSIFICATION LIST
UTILIZED BEGINNING OCTOBER 2019**

CLASS TITLE	Proposed Grade	Proposed Min	Proposed Mid	Proposed Max
SENIOR OFFICE ASSISTANT	104	\$31,487.40	\$42,193.12	\$52,898.83
SENIOR POLICE OFFICER	P14	\$42,621.58	\$55,790.43	\$68,959.28
SIGN TECHNICIAN	105	\$33,061.77	\$44,302.77	\$55,543.77
SR. HEAVY EQUIPMENT OPERATOR	108	\$38,273.13	\$51,286.00	\$64,298.86
SR. POLICE OFFICER	P14	\$42,621.58	\$455,790.43	\$68,959.28
STAFF ASSISTANT	105	\$33,061.77	\$44,302.77	\$55,543.77
STREET FOREMAN	109	\$40,186.79	\$53,850.30	\$67,513.80
STREET SUPERVISOR	112	\$46,521.23	\$62,338.45	\$78,155.67
TRADES SPECIALIST	107	\$36,450.60	\$48,843.81	\$61,237.01
TRAINING OFFICER, FIRE (CAPTAIN)	F117	\$61,086.80	\$81,856.31	\$102,625.83

CITY OF FOREST PARK, GEORGIA
MISCELLANEOUS STATISTICS

June 30, 2019

Date of Incorporation	August 14, 1908
Form of Government	Council/Manager
Area	9.3 Square Miles
Miles of Street	80
Population (2010 Census)	18,468
Fire Protection:	
Number of Stations	3
Number personnel - total	71
Police Protection:	
Number of Stations	1
Number of Police Personnel	89
Schools in Forest Park:	
Ash Street Center-Special Education	Babb Middle School
Edmonds Elementary School	Forest Park Middle School
Fountain Elementary School	Unidos (Hendrix) Elementary School
Huie Elementary School	Forest Park High School
School Enrollment	6,403
Recreation and Culture:	
Number of Parks	6 (with 67 ½ acres)
Number of Libraries	1
Employees:	
Classified Service	263
Exempt	31
Unemployment Rate (Clayton County)	4.7%
Per Capita Income (2010 Census)	\$13,778

PROJECTED REVENUES AND REQUESTED BUDGETS

FY 2020-2021

GENERAL FUND		FY 2019-20	FY 2020-21	VARIANCE	FY 2020-21 W/O PILOT/ BOND PAYMENT	VARIANCE W/O PILOT/ BOND PAYMENT
PROJECTED REVENUES						
	PAGE#					
REVENUES - GENERAL FUND	24	\$ 26,021,004	\$ 25,782,820	\$ (238,184)	\$ 23,895,316	\$ (2,125,688)
TRANSFER FROM SANITATION FUND	31	\$ 900,000	\$ 900,000	\$ -	\$ 900,000	\$ -
USE OF FUND BALANCE	31	\$ 1,648,303	\$ 2,968,928	\$ 1,320,625	\$ 3,401,432	\$ 1,753,129
TOTAL ANTICIPATED REVENUE		\$ 28,569,307	\$ 29,651,748	\$ 1,082,441	\$ 28,196,748	\$ (372,559)

DEPARTMENT EXPENDITURE REQUESTS						
	PAGE#					
LEGISLATIVE OFFICE	32	\$ 416,459	\$ 729,270	\$ 312,811	\$ 729,270	\$ 312,811
CITY MANAGER OFFICE	36	\$ 531,755	\$ 848,546	\$ 316,791	\$ 848,546	\$ 316,791
FINANCE OFFICE	40	\$ 1,621,210	\$ 3,321,234	\$ 1,700,024	\$ 1,866,234	\$ 245,024
JUDGES AND SOLICITORS	47	\$ 141,707	\$ 139,007	\$ (2,700)	\$ 139,007	\$ (2,700)
TECHNOLOGY SERVICES	49	\$ 267,588	\$ 481,328	\$ 213,740	\$ 481,328	\$ 213,740
SUPPORT SERVICES	52	\$ 460,665	\$ 498,198	\$ 37,533	\$ 498,198	\$ 37,533
ECONOMIC DEVELOPMENT	55	\$ 260,475	\$ 210,547	\$ (49,928)	\$ 210,547	\$ (49,928)
POLICE SERVICES	58	\$ 10,202,296	\$ 9,495,345	\$ (706,951)	\$ 9,495,345	\$ (706,951)
E911 COMMUNICATIONS	64	\$ 720,616	\$ 764,386	\$ 43,770	\$ 764,386	\$ 43,770
ANIMAL CONTROL	66	\$ 136,050	\$ 128,062	\$ (7,988)	\$ 128,062	\$ (7,988)
RECREATION AND LEISURE	68	\$ 1,441,227	\$ 1,341,777	\$ (99,450)	\$ 1,341,777	\$ (99,450)
PLANNING, BUILDING, ZONING	74	\$ 1,108,550	\$ 966,478	\$ (142,072)	\$ 966,478	\$ (142,072)
EMS SERVICES	79	\$ 1,907,913	\$ 1,827,841	\$ (80,072)	\$ 1,827,841	\$ (80,072)
FIRE SERVICES	85	\$ 5,049,712	\$ 5,251,629	\$ 201,917	\$ 5,251,629	\$ 201,917
EMERGENCY MGT.	90	\$ 4,180	\$ 3,500	\$ (680)	\$ 3,500	\$ (680)
FLEET SERVICES (included in Department Totals)	94	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS MAINTENANCE	96	\$ 4,191,004	\$ 3,541,700	\$ (649,304)	\$ 3,541,700	\$ (649,304)
PUBLIC WORKS PARKS MAINTENANCE	100	\$ 107,900	\$ 102,900	\$ (5,000)	\$ 102,900	\$ (5,000)
TOTAL GENERAL FUND REQUESTS		\$ 28,569,307	\$ 29,651,748	\$ 1,082,441	\$ 28,196,748	\$ (372,559)

GENERAL FUND REVENUES OVER (UNDER) EXPENDITURES		0	0	0	0	0
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SANITATION FUND		FY 2019-20	FY 2020-21	VARIANCE
PROJECTED OPERATING REVENUES				
REFUSE COLLECTION	27	\$ 3,943,750	\$ 4,314,900	\$ 371,150
FEES AND OTHER REVENUE		\$ -	\$ -	\$ -
TOTAL OPERATING REVENUES		\$ 3,943,750	\$ 4,314,900	\$ 371,150
PROJECTED OPERATING EXPENSES				
SOLID WASTE COLLECTION FEES	102	\$ 3,468,046	\$ 3,986,523	\$ 518,477
OTHER OPERATING EXPENSES		\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSES		\$ 3,468,046	\$ 3,986,523	\$ 518,477
OPERATING INCOME		\$ 475,704	\$ 328,377	\$ (147,327)
PROJECTED TRANSFER TO GENERAL FUND	31	\$ (900,000)	\$ (900,000)	\$ -
PROJECTED NET INCOME		\$ (424,296)	\$ (571,623)	\$ (147,327)

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2020

100-GENERAL FUND

REVENUES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
TAXES				
100-00-0000-31-1100 REAL PROP TAX CURRENT	4,700,000	4,700,000	0	0.00
100-00-0000-31-1101 PROPERTY TAX- UTILITY	1,500,000	1,700,000	200,000	13.33
100-00-0000-31-1190 LIQUOR TAXES	100,000	100,000	0	0.00
100-00-0000-31-1191 BEER TAXES	275,000	275,000	0	0.00
100-00-0000-31-1192 WINE TAXES	20,000	22,000	2,000	10.00
100-00-0000-31-1200 REAL PROPERTY-PRIOR	200,000	200,000	0	0.00
100-00-0000-31-1300 PROPERTY - PERSONAL CURRENT	3,800,000	3,800,000	0	0.00
100-00-0000-31-1310 PROPERTY TAX - MOTOR VEHICLE	650,000	600,000	(50,000)	7.69-
100-00-0000-31-1320 PROP TAX-PERSONAL MH	1,000	1,000	0	0.00
100-00-0000-31-1340 INTANGIBLE TAXES	25,000	30,000	5,000	20.00
100-00-0000-31-1360 HEAVY DUTY EQUIPMENT TAX	2,000	2,000	0	0.00
100-00-0000-31-1600 REAL ESTATE TRANS - INTANGIBL	30,000	30,000	0	0.00
100-00-0000-31-1710 FRANCHISE GA POWER	1,150,000	1,150,000	0	0.00
100-00-0000-31-1730 FRANCHISE - ATL GAS	95,000	0	(95,000)	100.00-
100-00-0000-31-1750 FRANCHISE - COMCAST	120,000	125,000	5,000	4.17
100-00-0000-31-1760 FRANCHISE FEES AT&T/BELLSOUTH	60,000	60,000	0	0.00
100-00-0000-31-1761 FRANCHISE TAXES - BIRCH COMM.	1,000	1,000	0	0.00
100-00-0000-31-1762 FRANCHISE TAXES - MCI/VERIZON	500	500	0	0.00
100-00-0000-31-1764 SOUTHERN COMPANY GAS FRANCHIS	90,000	100,000	10,000	11.11
100-00-0000-31-1780 FRANCHISE - OTHER	1,000	1,000	0	0.00
100-00-0000-31-3100 LOCAL OPTION SALES TAX	6,000,000	5,000,000	(1,000,000)	16.67-
100-00-0000-31-6100 BUSINESS OCCUPATION TAXES	1,200,000	1,200,000	0	0.00
100-00-0000-31-6101 BUS LIC & OCC TAX PENALTY	25,000	25,000	0	0.00
100-00-0000-31-6200 INSURANCE PREMIUM TAXES	1,300,000	1,300,000	0	0.00
100-00-0000-31-9000 PENALTY & INT - DELNQUENT TAX	75,000	75,000	0	0.00
100-00-0000-31-9001 PUBLIC WORKS LIENS	40,000	40,000	0	0.00
TOTAL TAXES	21,460,500	20,537,500	(923,000)	4.30-
LICENSES & PERMITS				
100-00-0000-32-1110 BUSINESS LIC - BEER	90,000	90,000	0	0.00
100-00-0000-32-1120 BUSINESS LIC - WINE	35,000	35,000	0	0.00
100-00-0000-32-1130 BUSINESS LIC-LIQUOR	30,000	30,000	0	0.00
100-00-0000-32-1900 LICENSE AGREEMENTS	0	0	0	0.00
100-00-0000-32-2210 ZONING AND LAND USE FEES	1,000	1,000	0	0.00
100-00-0000-32-3000 REG FEES - ADULT ENTERT	100,000	125,000	25,000	25.00
100-00-0000-32-3001 REG FEES - LIQUOR	20,000	20,000	0	0.00
100-00-0000-32-3100 BUILDING STRUCTURES & EQPT	200,000	300,000	100,000	50.00
100-00-0000-32-3150 PERMITS - FILMING	0	40,000	40,000	0.00
100-00-0000-32-3200 PERMIT FEES - OTHER	2,000	2,000	0	0.00
100-00-0000-32-4400 PENALTIES & INT ON BUSN LICEN	0	0	0	0.00
TOTAL LICENSES & PERMITS	478,000	643,000	165,000	34.52
INTERGOVERNMENTAL REV.				
100-00-0000-33-1100 OEA REIMBURSEMENT - LRA	0	0	0	0.00
100-00-0000-33-1101 GRANT REVENUE PUBLIC SAFETY	0	0	0	0.00
100-00-0000-33-1113 COPS HIRING GRANT	0	0	0	0.00
100-00-0000-33-1150 FEDERAL GOVT PYMT	0	0	0	0.00
100-00-0000-33-5000 STATE GOVT PYMT LIEU OF TAXES	0	0	0	0.00

CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

REVENUES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-00-0000-33-6000 LOCAL GOVT.UNIT GRANT -SCHOOL	0	0	0	0.00
TOTAL INTERGOVERNMENTAL REV.	0	0	0	0.00
CHARGES FOR SERVICES				
100-00-0000-34-1390 OTHER - SOIL / HYDRO STUDY	0	0	0	0.00
100-00-0000-34-1910 ELECTION QUALIFYING FEES	0	0	0	0.00
100-00-0000-34-2110 PUBLIC SAFETY -ID CARDS / OTH	0	0	0	0.00
100-00-0000-34-2120 PUBLIC SAFETY - ACC REPORTS	15,000	15,000	0	0.00
100-00-0000-34-2130 PUBLIC SAFETY-FALSE ALARMS	25,000	25,000	0	0.00
100-00-0000-34-2600 PUBLIC SAFETY-AMBULANCE FEES	500,000	500,000	0	0.00
100-00-0000-34-2900 PUBLIC SAFETY-OTHER AMBULANCE	2,000	2,000	0	0.00
100-00-0000-34-2905 FBI REIMBURSEMENT	10,000	10,000	0	0.00
100-00-0000-34-2906 BULLET PROOF VEST PROGRAM	0	0	0	0.00
100-00-0000-34-2907 EMPLOYEE REMUNERATION	0	0	0	0.00
100-00-0000-34-2908 VEHICLE IMPOUND FEES	0	0	0	0.00
100-00-0000-34-2910 FARMERS MARKET FEES	580,188	0	(580,188)	100.00-
100-00-0000-34-3000 LARP REVENUES	0	0	0	0.00
100-00-0000-34-3001 LMIG PROGRAM REVENUE	0	0	0	0.00
100-00-0000-34-3002 LMIG SAFETY GRANT 2016	0	0	0	0.00
100-00-0000-34-3003 LMIG SAFETY GRANT 2017	0	0	0	0.00
100-00-0000-34-3004 LMIG ROAD GRANT 2017	0	0	0	0.00
100-00-0000-34-3005 LMIG ROAD GRANT 2018	0	0	0	0.00
100-00-0000-34-3006 LMIG RD GRANT 2018-2019	190,000	0	(190,000)	100.00-
100-00-0000-34-3007 LMIG RD GRANT 2019-2020	195,000	0	(195,000)	100.00-
100-00-0000-34-3008 LMIG RD GRANT 2020-2021	0	198,000	198,000	0.00
100-00-0000-34-4110 SANITATION -REFUSE COLLECTION	0	0	0	0.00
100-00-0000-34-4130 OTHER REVENUE /SALE OF SCRAP	0	0	0	0.00
100-00-0000-34-7200 R/L - USE OF RECREATION BLDG	26,000	26,000	0	0.00
100-00-0000-34-7201 R/L - INSTRUCTIONAL CLASSES	44,400	44,400	0	0.00
100-00-0000-34-7202 R/L - FIELD RENTAL	2,000	2,000	0	0.00
100-00-0000-34-7203 R/L - IDENTIFICATION FEES	8,000	8,000	0	0.00
100-00-0000-34-7204 R/L - OUTDOOR POOL	14,000	14,000	0	0.00
100-00-0000-34-7205 R/L - INDOOR POOL	3,500	3,500	0	0.00
100-00-0000-34-7207 R/L - USE OF MAIN ST BUILDING	7,500	7,500	0	0.00
100-00-0000-34-7300 R/L - SPECIAL EVENTS	16,000	16,000	0	0.00
100-00-0000-34-7500 R/L - SWIM CLASSES	12,000	12,000	0	0.00
100-00-0000-34-7501 R/L - YOUTH BASKETBALL	26,000	26,000	0	0.00
100-00-0000-34-7502 R/L - T-BALL	7,000	7,000	0	0.00
100-00-0000-34-7503 R/L - DAY CAMP	40,000	40,000	0	0.00
100-00-0000-34-7504 R/L - SOCCER	25,000	25,000	0	0.00
100-00-0000-34-7505 R/L - ADULT RECREATION LEAGUE	15,700	15,700	0	0.00
100-00-0000-34-7506 R/L - SENIOR PROGRAMS	5,000	5,000	0	0.00
100-00-0000-34-7507 R/L - GIRL'S FAST PITCH	3,700	3,700	0	0.00
100-00-0000-34-7508 R/L - YOUTH BASEBALL	0	0	0	0.00
100-00-0000-34-7900 R/L - CONCESSIONS	0	0	0	0.00
TOTAL CHARGES FOR SERVICES	1,772,988	1,005,800	(767,188)	43.27-
FINES & FORFEITURES				
100-00-0000-35-1170 FINES - COURT	1,600,000	1,000,000	(600,000)	37.50-
100-00-0000-35-1171 FINES - PROBATION COLLECTED	600,000	600,000	0	0.00

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CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

REVENUES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-00-0000-35-1172 FINES - ENVIROMENTAL COURT	15,000	15,000	0	0.00
100-00-0000-35-1173 FINES - PROBATION/ENVIRONMENT	2,000	2,000	0	0.00
100-00-0000-35-1177 FINES - COUNTY	0	0	0	0.00
TOTAL FINES & FORFEITURES	2,217,000	1,617,000	(600,000)	27.06-
<u>INVESTMENT INCOME</u>				
100-00-0000-36-1000 INVESTMENT INCOME -INTEREST	35,000	35,000	0	0.00
100-00-0000-36-1001 ACCRUED INTEREST-ADJUST TO FA	0	0	0	0.00
100-00-0000-36-1002 INTEREST INCOME - NOTES RECEI	0	0	0	0.00
TOTAL INVESTMENT INCOME	35,000	35,000	0	0.00
<u>CONTRIB & DONATIONS-PRIV</u>				
100-00-0000-37-1000 CONTRIBUTIONS & DONATIONS -PL	0	0	0	0.00
100-00-0000-37-1002 WALMART PREVENTION GRANT	500	0	(500)	100.00-
TOTAL CONTRIB & DONATIONS-PRIV	500	0	(500)	100.00-
<u>MISCELLANEOUS REVENUE</u>				
100-00-0000-38-1000 LEASE INCOME	0	0	0	0.00
100-00-0000-38-1002 RESIDENTIAL WARRANTY - ROYALT	0	0	0	0.00
100-00-0000-38-1005 ADDITIONAL RENT	168,000	1,887,504	1,719,504	1,023.51
100-00-0000-38-9001 MISCELLANEOUS REVENUE - OTHER	56,516	56,516	0	0.00
100-00-0000-38-9002 MISC REVENUE - CASH OVER/SHOR	500	500	0	0.00
100-00-0000-38-9003 MISC. REVENUE- EMPLOYEE CONTR	0	0	0	0.00
100-00-0000-38-9004 MAIN STREET BRICK PROGRAM	0	0	0	0.00
100-00-0000-38-9005 SPECIAL EVENTS TOWN CENTER	0	0	0	0.00
100-00-0000-38-9010 RESTITUTION REVENUE	0	0	0	0.00
TOTAL MISCELLANEOUS REVENUE	225,016	1,944,520	1,719,504	764.17
TOTAL REVENUES	26,189,004	25,782,820	(406,184)	1.55-

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CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

540-SANITATION FUND

REVENUES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>CHARGES FOR SERVICES</u>				
540-00-0000-34-4110 REFUSE COLLECTION CHARGES	2,420,000	2,650,000	230,000	9.50
540-00-0000-34-4130 OTHER REVENUE/SALE OF SCRAP I	22,350	26,400	4,050	18.12
540-00-0000-34-4190 OTHER CHARGES SANITATION PENA	35,500	30,400	(5,100)	14.37-
540-00-0000-34-4191 FEES FOR COMPACTORS	712,000	775,000	63,000	8.85
540-00-0000-34-4192 ROLL-OFF FEES	743,900	823,100	79,200	10.65
540-00-0000-34-4193 PERMIT FEES	0	0	0	0.00
540-00-0000-34-4194 HOST FEE	10,000	10,000	0	0.00
540-00-0000-34-4195 RECYCLING	0	0	0	0.00
TOTAL CHARGES FOR SERVICES	<u>3,943,750</u>	<u>4,314,900</u>	<u>371,150</u>	<u>9.41</u>
<u>INVESTMENT INCOME</u>				
540-00-0000-36-1000 INTEREST EARNED	0	0	0	0.00
TOTAL INVESTMENT INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
<u>MISCELLANEOUS REVENUE</u>				
540-00-0000-38-9001 MISCELLANEOUS REVENUE - OTHER	0	0	0	0.00
TOTAL MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
 TOTAL REVENUES	 3,943,750	 4,314,900	 371,150	 9.41

DEFINITIONS AND DISCUSSION
OF REVENUES

GENERAL FUND

REAL AND PERSONAL AD VALOREM TAXES

Each year the Mayor and Council set a millage rate based on the current needs of the City. The proposed millage rate for FY (fiscal year) 2020-2021 is 16.743 mils, which is the same as the current year rate. Estimated revenue of \$10,000,000 to be collected in real and personal property tax represents a realistic amount, based on collections in the current and prior years. Property reassessments are a function of the Clayton County Tax Assessor's office.

VEHICLE AD VALOREM TAXES

An Ad Valorem tax is levied on all automobiles in Georgia. Effective March 1, 2013, any motor vehicle title for which there is a transfer of ownership is exempt from sales and use taxes and is not subject to the annual ad valorem tax. Any such vehicle is subject to a Title Ad Valorem Tax based on the fair market value of the vehicle. The title ad valorem tax is to be paid to the tag agent in the county where the purchaser registers, at the time of titling and registration. The County collects the revenue and distributes it to the respective cities. Estimated revenue for FY 2020-2021 is \$600,000 from this tax based on actual revenue for the current year.

LIQUOR, BEER, AND WINE TAXES AND LICENSES

By law the City is allowed to levy a tax on all sales of alcoholic beverages sold in Forest Park. Anticipated tax revenues for FY 2020-2021 are \$397,000, which is an increase of \$2,000 based on current and prior year collections. An alcohol business license is required for the sale of alcoholic beverages. Estimated revenues for FY 2020-2021 are \$155,000 or no change based on current year actual revenues.

FRANCHISE TAXES

Estimated revenues for FY 2020-2021 are \$1,437,500 which represents a decrease of \$80,000 from the current year. These taxes are for right of way usage by utility companies. The funds are collected from Georgia Power, BellSouth, Comcast and cellular telephone companies.

INSURANCE PREMIUM TAXES

The State of Georgia collects a tax based on insurance premiums sold and collected. Estimated revenues for FY 2020-2021 are \$1,300,000. This amount is based on actual amounts received for the current and prior fiscal years.

LOCAL OPTION SALES TAX

Estimated revenue for FY 2020-2021 is \$5,000,000, or a reduction of \$1,000,000 based on current and prior year actual revenues. This amount is tentative depending upon the short and long range effect of the COVID-19 pandemic. The citizens approved a local option sales tax in 1994 at a rate of 1%. The State of Georgia collects this tax and distributes the tax collected on a monthly basis. The amount received each year must roll back property tax on a dollar for dollar basis. This benefits the citizens and businesses because it lowers property tax. One of the criteria for allocating this tax is population. Forest Park is the largest city in Clayton County with a population of 18,468, according to the 2010 census.

Clayton County and the cities in the County renegotiated the distribution of the sales tax in April 2013. Beginning with FY 2013-2014, Clayton County receives 68.59% of the tax collected in the county and the six cities receive the remaining 31.41%. Forest Park receives 10.58% of the total collections.

BUSINESS OCCUPATION TAX

The estimated revenue for FY 2020-2021 is \$1,200,000. The City charges an occupation tax to businesses that operate in the City. This tax is based on gross revenue plus a per employee fee. A \$75 administration fee is added to the cost of the license. The maximum amount of a license is \$20,000. We have based our ordinance on what the county charges to businesses. Currently, there are about 850 businesses in the City. Businesses range from small individual stores and home occupations to light industrial and distribution warehouses.

BUILDING PERMIT FEES

Estimated revenues for FY 2020-2021 are \$300,000, which is an increase of \$100,000 over FY 2019-2020. The City issues building permits and charges an inspection fee on all new construction and additions or upgrades to property. The City has contracted with the firm of Charles Abbott Associates for inspection of Construction, Electrical, HVAC, and Plumbing. Charles Abbott Associates receives 60% of the building permit fee.

EMERGENCY TRANSPORT FEES

Estimated revenue for FY 2020-2021 is \$500,000 based on current and prior year collections. The City provides emergency medical transport service to Forest Park citizens. A fee is charged for transport to area hospitals. The rate beginning July 1, 2016 is \$800. In previous years, variable rates were charged, depending on level of service. The new flat rate is used by other municipalities. Most insurance companies pay for this service. The City contracts with an agency for collection of outstanding charges.

FARMERS MARKET FEES

Prior to January 2020 the City was receiving \$580,188 per year for the purpose of providing police services at the State Farmers Market. The State of Georgia gave notice that this agreement would not be renewed, thus reducing overall revenues by this amount.

RECREATION AND LEISURE FEES

The revenue from Recreation and Leisure activities for FY 2020-2021 is estimated to be \$255,800. This amount is tentative depending on the short and long range effects of the COVID-19 pandemic. The City maintains an excellent Recreation and Leisure Department. A variety of classes, athletic programs, soccer, basketball, and indoor and outdoor pool facilities are offered. The City also sponsors special events like "Autumn in the Park". In addition, the City also operates and maintains four parks with a total of 67 ½ acres of land and is in the process of developing some smaller neighborhood parks.

PROBATION FUNDS COLLECTED

Estimated revenue for FY 2020-2021 is \$600,000. When a citizen is found guilty of an ordinance violation and must pay a fine, but cannot afford to pay the entire amount at that time, they are allowed to make payments to the probation service until the fine is paid. They may also be under court supervision and have to report to the probation service. There is a fee charged for this service. The City has contracted with a service company to collect the probation costs and provide related services. The probation company charges a fee for administering this service.

FINES AND FORFEITURES

The City operates a municipal court, and collects fines and forfeitures for violation of City Ordinances. Estimated revenues for FY 2020-2021 are \$1,000,000, a decrease of \$600,000 when compared to FY 2019-2020. A portion of the amounts collected are forwarded to other agencies.

ENVIRONMENTAL COURT FINES

Estimated revenue for FY 2020-2021 is \$15,000 which includes probation funds collected. There are very few housing courts operated in the State of Georgia. The City implemented this court to address building code violations, animal control, and property code violations. This court also helped reduce the workload in the municipal court. The purpose of this court is not to generate significant revenue but to improve the overall appearance of the City.

PAYMENTS IN LIEU OF TAXES

Beginning with FY 2019-2020 the City is receiving payments in lieu of taxes (PILOT) as a result of the sale of revenue bonds on property located at Ft. Gillem. This revenue stream will continue and increase through the year 2038. The amount to be received in FY 2020-2021 is \$1,887,504.

TRANSFER FROM SANITATION FUND

The estimated transfer amount from the Sanitation Fund to the General Fund for FY 2020-2021 is \$900,000, and would be from operations. The transfer is primarily to cover increases in personnel salaries and benefits for Police, Fire, Public Works and Code Enforcement. Additional services will continue to be needed in these areas with the City's development of the Ft. Gillem property.

ALL OTHER GENERAL FUND REVENUE

All other revenue for FY 2020-2021 is estimated to be \$1,290,016. This revenue includes sale of obsolete equipment, penalties and interest on taxes, regulatory fees, public works liens, miscellaneous taxes and other miscellaneous revenue.

USE OF FUND BALANCE

The Fund Balance is greater than what is reasonably needed. For FY 2020-2021 it will be used if required to fund expenditures not to exceed \$2,968,928.

SANITATION FUND REFUSE COLLECTION FEES

Estimated revenues for FY 2020-2021 are \$4,314,900, which is an increase of \$371,150 from the current year. The City contracts refuse collection services for both residential and commercial customers. The fee for residential service is billed on the property tax bill in October for the following year. Commercial charges are based on volume and container size. This fee is less than the rate charged by private companies. The City provides curbside service and cans to residential customers. The contractor also picks up yard waste and leaves at no additional charge. Disabled citizens receive backdoor pickup at no extra charge with proof of disability.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
LEGISLATIVE OFFICE				
=====				
PERSONAL SERV. & EE BENE				
100-20-1110-51-1101 MAYOR AND COUNCIL SALARY	95,040	95,040	0	0.00
100-20-1110-51-1113 MAYOR AND COUNCIL MONTHLY EXP	38,400	38,400	0	0.00
100-20-1110-51-2101 LIFE AND HEALTH INSURANCE	65,829	69,662	3,833	5.82
100-20-1110-51-2201 FICA	8,273	8,273	0	0.00
100-20-1110-51-2301 MEDICARE	1,935	1,935	0	0.00
100-20-1110-51-2401 RETIREMENT CONTRIBUTIONS	2,500	2,500	0	0.00
100-20-1110-51-2903 EMPLOYEE DEATH BENEFIT	0	0	0	0.00
100-20-1120-51-2201 FICA	248	248	0	0.00
100-20-1120-51-2301 MEDICARE	58	58	0	0.00
TOTAL PERSONAL SERV. & EE BENE	212,283	216,116	3,833	1.81
PURCHASED/CONTRACT SERV.				
100-20-1110-52-1104 CONTRIBUTIONS NON-PROFIT	1,000	0	(1,000)	100.00-
100-20-1110-52-1106 ELECTION EXPENSE	35,180	35,180	0	0.00
100-20-1110-52-3104 PUBLIC OFFICIALS INSURANCE	20,346	20,346	0	0.00
100-20-1110-52-3201 COMMUNICATIONS	0	2,000	2,000	0.00
100-20-1110-52-3402 PRINTING CITY CODE AMENDMENTS	8,000	8,000	0	0.00
100-20-1110-52-3601 DUES AND SUBSCRIPTIONS	12,000	12,000	0	0.00
100-20-1110-52-3602 CLAYTON COUNTY MUNICIPAL ASSN	1,000	1,000	0	0.00
100-20-1110-52-3702 MAYOR MTGS/CONVENTIONS	5,000	7,000	2,000	40.00
100-20-1110-52-3703 WARD 1 MTGS/CONV K JAMES	5,000	6,000	1,000	20.00
100-20-1110-52-3704 WARD 2 MTGS/CONV D ANTOINE	5,000	6,000	1,000	20.00
100-20-1110-52-3705 WARD 3 MTGS/CONV H GUTIERREZ	5,000	6,000	1,000	20.00
100-20-1110-52-3706 WARD 4 MTGS/CONV L WELLS	5,000	6,000	1,000	20.00
100-20-1110-52-3707 WARD 5 MTGS/CONV A MEARS	5,000	6,000	1,000	20.00
100-20-1110-52-3905 MAYOR'S PROJECTS	4,000	5,000	1,000	25.00
100-20-1110-52-3907 WARD 1 PROJECTS - K JAMES	4,000	4,000	0	0.00
100-20-1110-52-3908 WARD 2 PROJECTS - D ANTOINE	4,000	4,000	0	0.00
100-20-1110-52-3910 WARD 3 PROJECTS-H GUTIERREZ	4,000	4,000	0	0.00
100-20-1110-52-3911 WARD 4 PROJECTS - L WELLS	4,000	4,000	0	0.00
100-20-1110-52-3912 WARD 5 PROJECTS- A MEARS	4,000	4,000	0	0.00
100-20-1110-52-3913 PUBLIC RELATIONS	30,000	30,000	0	0.00
100-20-1110-52-3914 SPECIAL EVENTS - TOWN CENTER	2,000	0	(2,000)	100.00-
100-20-1110-52-3918 SPECIAL EVENTS - FRIDAY NIGHT	5,000	6,500	1,500	30.00
100-20-1110-52-3919 EMPLOYEE APPRECIATION EVENTS	3,000	8,000	5,000	166.67
100-20-1110-52-3920 SPECIAL EVENTS FOREST PARK DA	5,000	5,000	0	0.00
100-20-1110-52-3921 MAYOR/COUNCIL RETREATS	6,500	15,000	8,500	130.77
100-20-1110-52-3922 STATE OF THE CITY ADDRESS	0	5,000	5,000	0.00
100-20-1110-52-3923 WOMEN OF WORTH LUNCHEON	0	5,000	5,000	0.00
100-20-1110-52-3924 HISPANIC HERITAGE MONTH EVENT	0	5,000	5,000	0.00
100-20-1110-52-3925 DAY OF THE DEAD EVENT	0	2,500	2,500	0.00
100-20-1120-52-1103 A D R BOARD	1,300	1,300	0	0.00
100-20-1120-52-1104 PLANNING AND ZONING BOARD	2,500	2,500	0	0.00
100-20-1120-52-1105 ETHICS BOARD	2,500	2,500	0	0.00
100-20-1120-52-1107 DEVELOPMENT AUTHORITY	2,500	0	(2,500)	100.00-
100-20-1120-52-1108 DOWNTOWN DEVELOPMENT AUTHORIT	2,500	0	(2,500)	100.00-
TOTAL PURCHASED/CONTRACT SERV.	194,326	228,826	34,500	17.75

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CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>SUPPLIES</u>				
100-20-1110-53-1102 OFFICE SUPPLIES	850	1,200	350	41.18
TOTAL SUPPLIES	850	1,200	350	41.18
<u>CAPITAL OUTLAYS</u>				
100-20-1110-54-2502 CAPITAL OUTLAY	9,000	0	(9,000)	100.00-
100-20-1110-54-2503 PROJECTS FUND - MAYOR	0	47,188	47,188	0.00
100-20-1110-54-2504 WARD 1 PROJECTS - K JAMES	0	47,188	47,188	0.00
100-20-1110-54-2505 WARD 2 PROJECTS - D ANTOINE	0	47,188	47,188	0.00
100-20-1110-54-2506 WARD 3 PROJECTS - H GUTIERREZ	0	47,188	47,188	0.00
100-20-1110-54-2507 WARD 4 PROJECTS - L WELLS	0	47,188	47,188	0.00
100-20-1110-54-2508 WARD 5 PROJECTS - A MEARS	0	47,188	47,188	0.00
TOTAL CAPITAL OUTLAYS	9,000	283,128	274,128	3,045.87
TOTAL LEGISLATIVE OFFICE	416,459	729,270	312,811	75.11

**Legislative Office
Line Item Explanation Schedule (Continued)
FY 2020-2021**

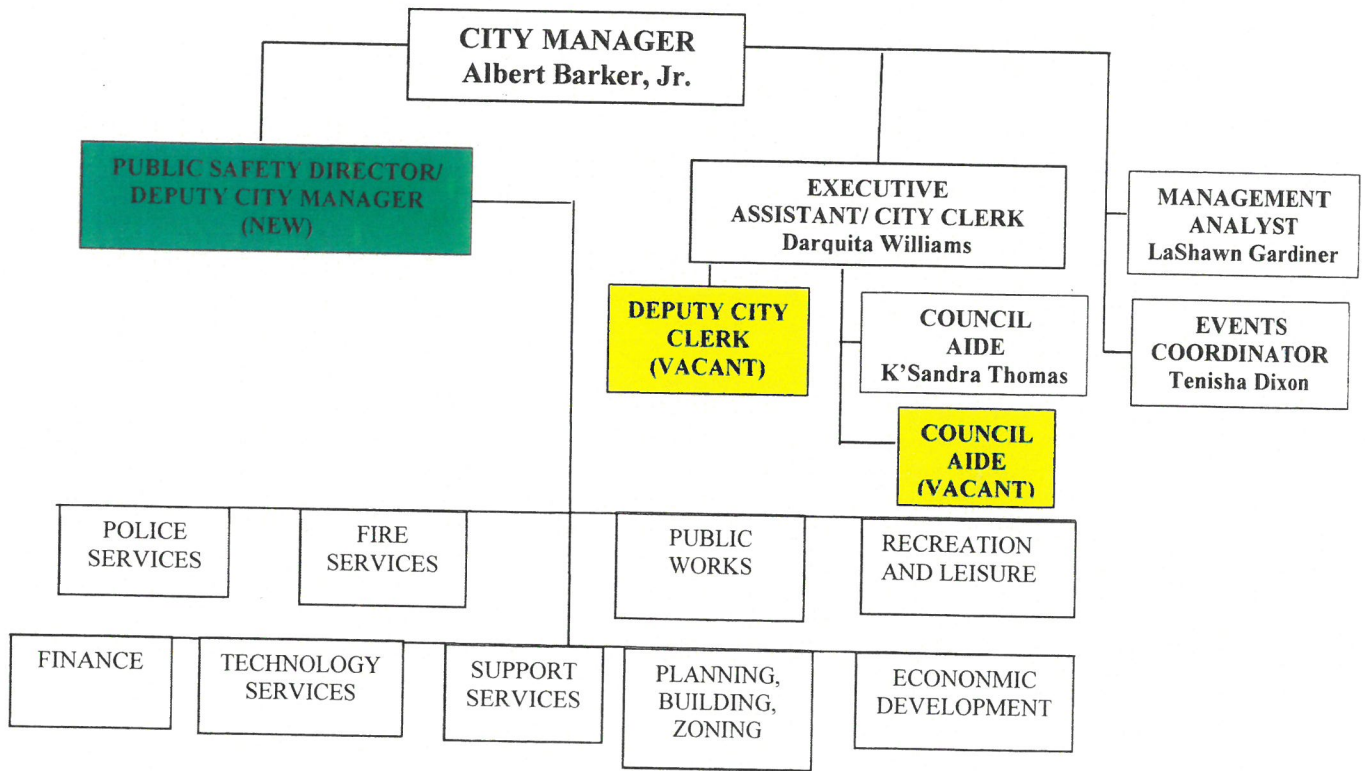
	<u>Budget Variance</u>
100-20-1110-52-3922 State of the City Address The line item increase is based on anticipated needs for FY 2020-2021	5,000
100-20-1110-52-3923 Women of Worth Luncheon The line item increase is based on anticipated needs for FY 2020-2021.	5,000
100-20-1110-52-3924 Hispanic Heritage Month Event The line item increase is based on anticipated needs for FY 2020-2021.	5,000
100-20-1110-52-3925 Day of the Dead Event The line item increase is based on anticipated needs for FY 2020-2021.	2,500
100-20-1120-52-1107 Development Authority The line item decrease is based on anticipated needs for FY 2020-2021.	(2,500)
100-20-1120-52-1107 Downtown Development Authority The line item decrease is based on anticipated needs for FY 2020-2021.	(2,500)
100-20-1110-53-1102 Office Supplies The line item increase is based on anticipated needs for FY 2020-2021.	350
100-20-1110-54-2502 Capital Outlay The line item decrease is based on anticipated needs for FY 2020-2021.	(9,000)
100-20-1110-54-2503 Projects Fund - Mayor The line item increase facilitates infrastructure improvements in the City.	47,188
100-20-1110-54-2504 Ward 1 Projects – K James The line item increase facilitates infrastructure improvements in the Ward.	47,188
100-20-1110-54-2505 Ward 2 Projects – D Antoine The line item increase facilitates infrastructure improvements in the Ward.	47,188
100-20-1110-54-2506 Ward 3 Projects – H Gutierrez The line item increase facilitates infrastructure improvements in the Ward.	47,188
100-20-1110-54-2507 Ward 4 Projects – L Wells The line item increase facilitates infrastructure improvements in the Ward.	47,188
100-20-1110-54-2508 Ward 5 Projects – A Mears The line item increase facilitates infrastructure improvements in the Ward.	47,188

**Legislative Office
Line Item Explanation Schedule
FY 2020-2021**

		<u>Budget Variance</u>
100-20-1110-51-2101	Life and Health Insurance	3,833
The line item increase is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-1104	Contributions Non-Profit	(1,000)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-3201	Communications	2,000
The line item increase is based on the on-going need for virtual meetings.		
100-20-1110-52-3702	Mayor Mtgs/Conventions	2,000
The line item increase is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-3703	Ward 1 Mtgs/Conv K James	1,000
The line item increase is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-3704	Ward 2 Mtgs/Conv D Antoine	1,000
The line item increase is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-3705	Ward 3 Mtgs/Conv H Gutierrez	1,000
The line item increase is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-3706	Ward 4 Mtgs/Conv L. Wells	1,000
The line item increase is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-3707	Ward 5 Mtgs/Conv A Mears	1,000
The line item increase is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-3905	Mayor's Projects	1,000
The line item increase is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-3914	Special Events-Town Center	(2,000)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-3918	Special Events- Friday Nights	1,500
The line item increase is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-3919	Employee Appreciation Events	5,000
The line item increase is based on anticipated needs for FY 2020-2021.		
100-20-1110-52-3921	Mayor/Council Retreats	8,500
The line item increase is based on anticipated needs for FY 2020-2021.		

ORGANIZATION CHART

CITY MANAGER OFFICE



AUTHORIZED POSITIONS

1. (1) One City Manager
2. (1) One Public Safety Director/Deputy City Manager (New)
3. (1) One Executive Assistant/City Clerk
4. (1) Management Analyst
5. (1) One Deputy City Clerk (Vacant)
6. (2) Two Council Aides (One Vacant)
7. (1) One Part-time Event Coordinator

There are a total of eight (8) authorized positions.

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CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>CHIEF EXECUTIVE OFFICE</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-21-1320-51-1101 SALARIES	370,356	518,756	148,400	40.07
100-21-1320-51-1301 OVERTIME	1,000	5,000	4,000	400.00
100-21-1320-51-2101 LIFE AND HEALTH INSURANCE	83,038	92,703	9,665	11.64
100-21-1320-51-2201 FICA	23,024	32,225	9,201	39.96
100-21-1320-51-2301 MEDICARE	5,385	7,537	2,152	39.96
100-21-1320-51-2401 RETIREMENT CONTRIBUTIONS	8,900	21,420	12,520	140.67
100-21-1320-51-2702 WORKERS COMP -EXECUTIVE OFFIC	0	1,000	1,000	0.00
100-21-1320-51-2901 SICK LEAVE SELL BACK	1,000	1,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	492,703	679,641	186,938	37.94
<u>PURCHASED/CONTRACT SERV.</u>				
100-21-1320-52-1002 CONSULTING SERVICES	6,000	0	(6,000)	100.00-
100-21-1320-52-2202 COMPUTER EQUIPMENT MAINTENANC	0	0	0	0.00
100-21-1320-52-3101 VEHICLE INSURANCE	793	793	0	0.00
100-21-1320-52-3201 POSTAGE	200	200	0	0.00
100-21-1320-52-3210 INTERNET WEBSITE MAINTENANCE	3,120	6,000	2,880	92.31
100-21-1320-52-3301 LEGAL ADVERTISEMENTS	2,500	2,500	0	0.00
100-21-1320-52-3401 PRINTING	2,000	1,000	(1,000)	50.00-
100-21-1320-52-3601 DUES AND SUBSCRIPTIONS	3,500	3,500	0	0.00
100-21-1320-52-3701 SCHOOL, SEMINARS, TRAVEL	8,500	45,000	36,500	429.41
100-21-3920-52-1004 EMERGENCY PREPAREDNESS	0	60,000	60,000	0.00
TOTAL PURCHASED/CONTRACT SERV.	26,613	118,993	92,380	347.12
<u>SUPPLIES</u>				
100-21-1320-53-1102 OFFICE SUPPLIES	2,000	2,000	0	0.00
100-21-1320-53-1105 GENERAL DEPARTMENT EXPENSE	1,000	200	(800)	80.00-
100-21-1320-53-1133 CITY MANAGER EXPENSE ALLOWANC	2,000	2,000	0	0.00
100-21-1320-53-1270 FLEET GAS CHARGE	3,227	1,500	(1,727)	53.52-
100-21-1320-53-1713 FLEET LABOR CHARGE	2,138	2,138	0	0.00
100-21-1320-53-1714 FLEET EQUIPMENT MAINTENANCE	1,580	1,580	0	0.00
100-21-1320-53-1715 FLEET OVERHEAD CHARGE	494	494	0	0.00
TOTAL SUPPLIES	12,439	9,912	(2,527)	20.32-
<u>CAPITAL OUTLAYS</u>				
100-21-1320-54-2502 CAPITAL OUTLAY	0	40,000	40,000	0.00
TOTAL CAPITAL OUTLAYS	0	40,000	40,000	0.00
TOTAL CHIEF EXECUTIVE OFFICE	531,755	848,546	316,791	59.57

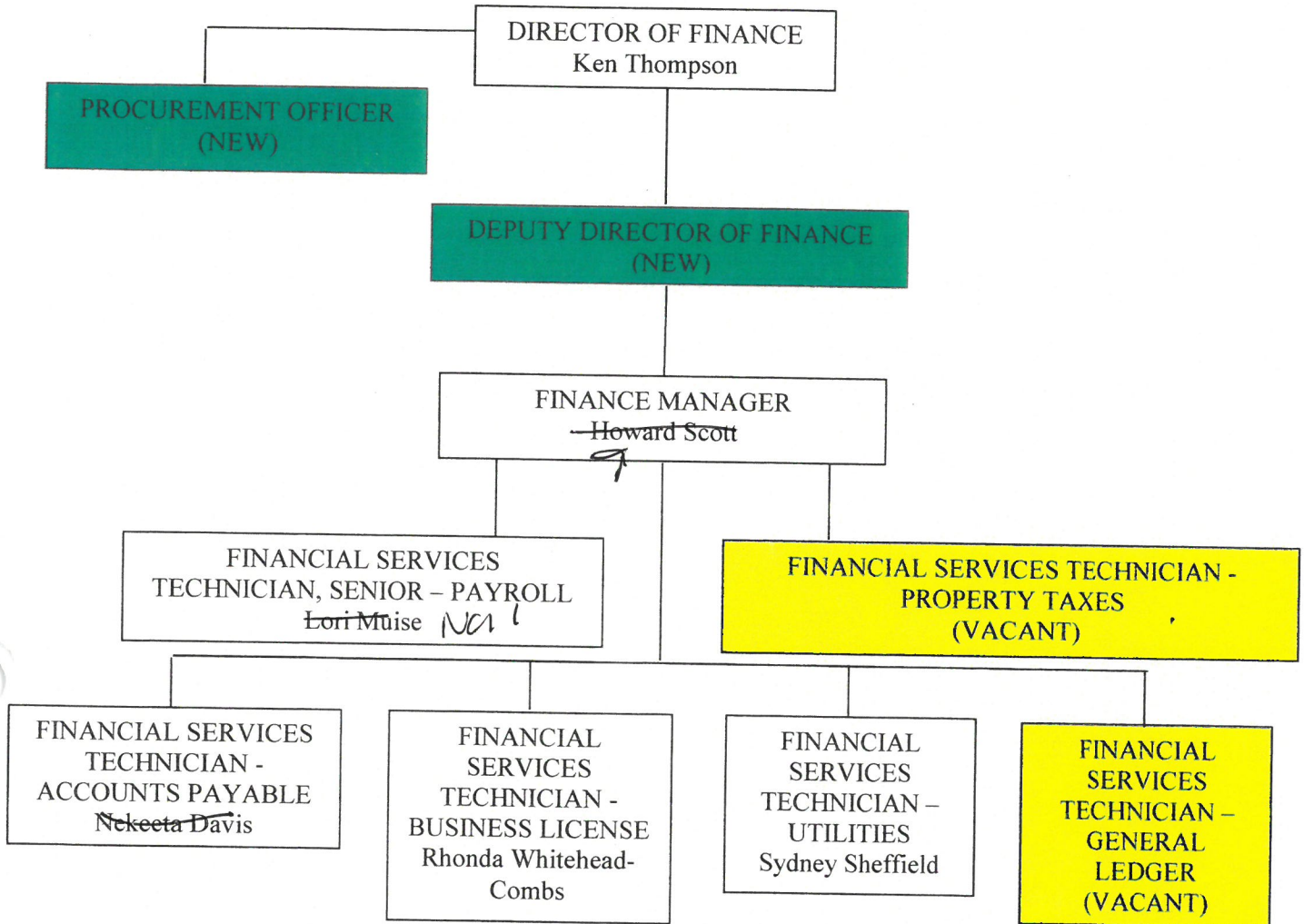
**City Manager Office
Line Item Explanation Schedule
FY 2020-2021**

	<u>Budget Variance</u>
100-21-1320-51-1101 Salaries	148,400
The line item increase is based on the addition of a Public Safety Director/ Deputy City Manager. Also budgeted is a second Council Aide position as previously requested by the City Council.	
100-21-1320-51-1301 Overtime	4,000
The line item increase is based on anticipated needs for FY 2020-2021.	
100-21-1320-51-2101 Life and Health Insurance	9,665
This line item increase is based on anticipated needs for FY 2020-2021.	
100-21-1320-51-2201 FICA	9,201
The line item increase is based on the increase in salaries as indicated above.	
100-21-1320-51-2301 Medicare	2,152
The line item increase is based on the increase in salaries as indicated above.	
100-21-1320-51-2401 Retirement Contributions	12,520
The line item increase is based on anticipated needs for FY 2020-2021.	
100-21-1320-51-2702 Workers Comp-Executive Office	1,000
The line item increase is based on anticipated needs for FY 2020-2021.	
100-21-1320-52-1002 Consulting Services	(6,000)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-21-1320-52-3210 Internet Website Maintenance	2,880
The line item increase is based on anticipated needs for FY 2020-2021.	
100-21-1320-52-3401 Printing	(1,000)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-21-1320-52-3701 School, Seminars, Travel	36,500
The line item increase is based on anticipated needs due to hiring of new personnel and certification of City Clerk.	
100-21-3920-52-1004 Emergency Preparedness	60,000
The line item increase is based on the need for readiness for future disasters (i.e. pandemics).	

City Manager Office
Line Item Explanation Schedule (Continued)
FY 2020-2021

	<u>Budget</u> <u>Variance</u>
100-21-1320-53-1105 General Department Expense The line item decrease is based on anticipated needs for FY 2020-2021.	(800)
100-21-1320-53-1270 Fleet Gas Charge The line item decrease is based on allocated (actual) amounts for FY 2018-2019 and current year expenditure trends.	(1,727)
100-21-1320-54-2502 Capital Outlay The line item increase is based on anticipated needs for FY 2020-2021.	40,000

ORGANIZATION CHART FINANCE DEPARTMENT



Finance Department Authorized Positions

- 1. One (1) Director**
- 2. One (1) Deputy Director (New)**
- 3. One (1) Finance Manager**
- 4. One (1) Financial Services Technician, Senior**
- 5. Five (5) Financial Services Technicians (2 Vacant)**
- 6. One (1) Procurement Officer (New)**

There are ten (10) authorized full-time positions.

CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
FINANCE OFFICE				
=====				
PERSONAL SERV. & EE BENE				
100-22-1510-51-1101 SALARIES	339,426	579,910	240,484	70.85
100-22-1510-51-1301 OVERTIME	10,000	10,000	0	0.00
100-22-1510-51-2101 LIFE AND HEALTH INSURANCE	126,168	248,114	121,946	96.65
100-22-1510-51-2201 FICA	21,665	37,092	15,427	71.21
100-22-1510-51-2301 MEDICARE	5,066	8,382	3,316	65.45
100-22-1510-51-2401 RETIREMENT CONTRIBUTIONS	12,000	16,000	4,000	33.33
100-22-1510-51-2402 RETIREMENT ADMINISTRATION FEE	60,000	50,000	(10,000)	16.67-
100-22-1510-51-2403 RETIREE MEDICAL PLAN (OPEB)	12,000	10,000	(2,000)	16.67-
100-22-1510-51-2404 HEALTH REIMBURSEMENT EXP	45,000	45,000	0	0.00
100-22-1510-51-2601 UNEMPLOYMENT TAX	10,000	10,000	0	0.00
100-22-1510-51-2701 WORKERS' COMP ADMINISTRATION	2,000	0	(2,000)	100.00-
100-22-1510-51-2702 WORKERS' COMP - ADMINISTRATIO	0	0	0	0.00
100-22-1510-51-2703 WORKERS COMP CHARGES POLICE	0	0	0	0.00
100-22-1510-51-2713 WORKERS' COMP - ADMINISTRATOR	8,000	12,000	4,000	50.00
100-22-1510-51-2714 STATE AUDIT FEES	12,000	12,000	0	0.00
100-22-1510-51-2901 SICK LEAVE SELL BACK	1,200	800	(400)	33.33-
100-22-1510-51-2904 EMPLOYEE RECOGNITION	100	100	0	0.00
TOTAL PERSONAL SERV. & EE BENE	664,625	1,039,398	374,773	56.39
PURCHASED/CONTRACT SERV.				
100-22-1510-52-1001 ANNUAL AUDIT	40,000	40,000	0	0.00
100-22-1510-52-1002 CONSULTING SERVICES	101,500	25,000	(76,500)	75.37-
100-22-1510-52-1003 SOFTWARE DEVELOPMENT	0	0	0	0.00
100-22-1510-52-1004 CITY ATTORNEY FEES	180,000	180,000	0	0.00
100-22-1510-52-1005 OTHER LEGAL FEES	95,000	95,000	0	0.00
100-22-1510-52-1006 PERSONNEL ATTORNEY FEES	25,000	40,000	15,000	60.00
100-22-1510-52-1101 BANK SERVICE CHARGES	50,000	50,000	0	0.00
100-22-1510-52-1301 SOFTWARE PROGRAM MAINTENANCE	50,000	40,000	(10,000)	20.00-
100-22-1510-52-2201 OFFICE EQUIPMENT MAINTENANCE	4,000	4,000	0	0.00
100-22-1510-52-2202 COMPUTER EQUIPMENT MAINTENANC	45,075	30,000	(15,075)	33.44-
100-22-1510-52-2204 HVAC MAINTENANCE	23,189	3,600	(19,589)	84.48-
100-22-1510-52-2214 FACILITY IMPROVEMENTS	500	500	0	0.00
100-22-1510-52-2310 LAND LEASE	0	0	0	0.00
100-22-1510-52-3102 PROPERTY & LIABILITY INSURANC	15,636	15,636	0	0.00
100-22-1510-52-3103 INSURANCE DEDUCTIBLE-LAWSU	40,000	20,000	(20,000)	50.00-
100-22-1510-52-3201 POSTAGE	18,000	18,000	0	0.00
100-22-1510-52-3202 TELEPHONES	36,000	30,000	(6,000)	16.67-
100-22-1510-52-3401 PRINTING	5,500	5,500	0	0.00
100-22-1510-52-3601 DUES AND SUBSCRIPTIONS	3,000	1,200	(1,800)	60.00-
100-22-1510-52-3701 SCHOOLS, SEMINARS, TRAVEL	5,000	15,000	10,000	200.00
100-22-1510-52-3850 FIXED ASSET INVENTORY	0	0	0	0.00
100-22-1510-52-3902 TAX COLLECTION EXPENSE	6,000	6,000	0	0.00
100-22-1510-52-3903 BAD DEBT EXPENSE	16,000	8,000	(8,000)	50.00-
100-22-1510-52-3904 REFUNDS PROPERTY TAX	0	10,000	10,000	0.00
100-22-1510-52-3905 OTHER	0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	759,400	637,436	(121,964)	16.06-

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CITY OF FOREST PARK
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100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>SUPPLIES</u>				
100-22-1510-53-1102 OFFICE SUPPLIES	12,000	12,000	0	0.00
100-22-1510-53-1103 COPIER EXPENSE	13,000	8,000	(5,000)	38.46-
100-22-1510-53-1104 FACILITY SUPPLIES	1,500	2,000	500	33.33
100-22-1510-53-1105 GENERAL DEPARTMENT EXPENSES	1,000	1,000	0	0.00
100-22-1510-53-1106 FACILITY MAINT & REPAIR	14,000	20,000	6,000	42.86
100-22-1510-53-1210 UTILITIES - WATER/SEWER	6,000	8,000	2,000	33.33
100-22-1510-53-1221 UTILITIES - NATURAL GAS	700	400	(300)	42.86-
100-22-1510-53-1231 UTILITIES-ELECTRICITY	30,000	30,000	0	0.00
100-22-1510-53-1604 OFFICE EQUIPMENT	500	500	0	0.00
TOTAL SUPPLIES	<u>78,700</u>	<u>81,900</u>	<u>3,200</u>	<u>4.07</u>
<u>CAPITAL OUTLAYS</u>				
100-22-1510-54-2502 CAPITAL OUTLAY	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
<u>OTHER COSTS</u>				
100-22-1510-57-9000 RESERVE FOR CONTINGENCIES	110,985	100,000	(10,985)	9.90-
TOTAL OTHER COSTS	<u>110,985</u>	<u>100,000</u>	<u>(10,985)</u>	<u>9.90-</u>
<u>LOAN</u>				
100-22-1510-58-2300 INTEREST - TAX ANTICIPATION L	3,500	3,500	0	0.00
100-22-1510-58-3000 FISCAL AGENT FEES	4,000	4,000	0	0.00
100-22-8000-58-1101 BOND PAYMENT	0	1,455,000	1,455,000	0.00
TOTAL LOAN	<u>7,500</u>	<u>1,462,500</u>	<u>1,455,000</u>	<u>9,400.00</u>
TOTAL FINANCE OFFICE	1,621,210	3,321,234	1,700,024	104.86

Finance
Line Item Explanation Schedule
FY 2020-2021

	<u>Budget</u> <u>Variance</u>
100-22-1510-51-1101 Salaries	240,484
The line item increase is based on the need to budget for a full year of the adjustments from the Wage and Comp Study implemented October 16, 2019. Also included is the addition of a Deputy Finance Director and a Procurement Officer.	
100-22-1510-51-2101 Life and Health Insurance	121,946
The line item increase is based on anticipated needs for FY 2020-2021.	
100-22-1510-51-2201 FICA	15,427
The line item increase is based on the increase in salaries as indicated above.	
100-22-1510-51-2301 Medicare	3,316
The line item increase is based on the increase in salaries as indicated above.	
100-22-1510-51-2401 Retirement Contributions	4,000
The line item increase is based on anticipated needs for FY 2020-2021.	
100-22-1510-51-2402 Retirement Administration Fee	(10,000)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-22-1510-51-2403 Retiree Medical Plan (OPEB)	(2,000)
The line item decrease is based on actual expenses for current and previous fiscal years.	
100-22-1510-51-2701 Worker's Comp Administration	(2,000)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-22-1510-51-2713 Worker's Comp Administrator	4,000
The line item increase is based on actual expenses for current and previous fiscal years	
100-22-1510-51-2901 Sick Leave Sell Back	(400)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-22-1510-52-1002 Consulting Services	(76,500)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-22-1510-52-1006 Personnel Attorney Fees	15,000
The line item increase is based on actual expenses for current and previous fiscal years.	

Finance
Line Item Explanation Schedule (Continued)
FY 2020-2021

		<u>Budget Variance</u>
100-22-1510-52-1301	Software Program Maintenance The line item decrease is based on anticipated needs for FY 2020-2021.	(10,000)
100-22-1510-52-2202	Computer Equipment Maintenance The line item decrease is based on anticipated needs for FY 2020-2021.	(15,075)
100-22-1510-52-2204	HVAC Maintenance The line item decrease is based on anticipated needs for FY 2020-2021.	(19,589)
100-22-1510-52-3103	Insurance Deductible-Lawsuit The line item decrease is based on anticipated needs for FY 2020-2021.	(20,000)
100-22-1510-52-3202	Telephones The line item decrease is based on actual expenses for current and previous fiscal years.	(6,000)
100-22-1510-52-3601	Dues and Subscriptions The line item decrease is based on anticipated needs for FY 2020-2021.	(1,800)
100-22-1510-52-3701	Schools, Seminars, Travel The line item increase is based on anticipated needs for FY 2020-2021.	10,000
100-22-1510-52-3903	Bad Debt Expense The line item decrease is based on anticipated needs for FY 2020-2021.	(8,000)
100-22-1510-52-3904	Refunds Property Tax The line item increase is based on anticipated needs for FY 2020-2021.	10,000
100-22-1510-53-1103	Copier Expense The line item decrease is based on anticipated needs for FY 2020-2021.	(5,000)
100-22-1510-53-1104	Facility Supplies The line item increase is based on anticipated needs for FY 2020-2021.	500
100-22-1510-53-1106	Facility Maint & Repair The line item increase is based on anticipated needs for FY 2020-2021.	6,000
100-22-1510-53-1210	Utilities – Water / Sewer The line item increase is based on actual expenses for current and previous fiscal years.	2,000

Finance
Line Item Explanation Schedule (Continued)
FY 2020-2021

	<u>Budget Variance</u>
<p>100-22-1510-53-1221 Utilities-Natural Gas The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(300)
<p>100-22-1510-57-9000 Reserve For Contingencies The line item decrease reflects the change in the amount available for FY 2020-2021. This line item was established beginning FY 2016-17 to provide a reserve amount for unexpected costs incurred by departments during the fiscal year. Prior to any funds being used, Mayor & Council approval would be required to amend the budget and transfer the resources to the appropriate department.</p>	(10,985)
<p>100-22-8000-58-1101 Bond Payment The line item increase is based on anticipated issuance of bonds for improvement of Starr Park and construction of a Public Safety Building.</p>	1,455,000

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CITY OF FOREST PARK
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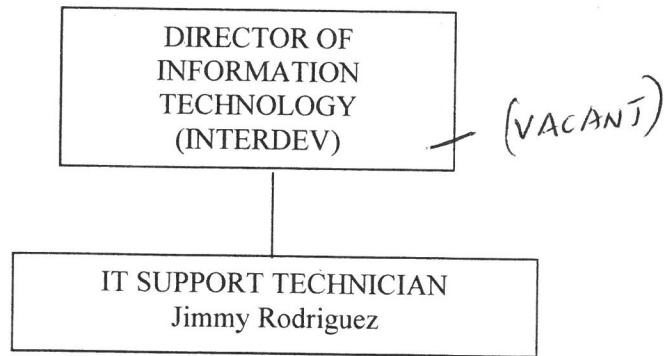
100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>JUDGE AND SOLICITORS</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-23-2650-51-1106 JUDGES - MUNICIPAL COURT	62,000	62,000	0	0.00
100-23-2650-51-1107 SOLICITORS-MUNICIPAL COURT	47,000	47,000	0	0.00
100-23-2650-51-1108 JUDGE - ENVIRONMENTAL COURT	15,600	11,000	(4,600)	29.49-
100-23-2650-51-1109 SOLICITORS-ENVIRONMENTAL COUR	3,600	1,200	(2,400)	66.67-
100-23-2650-51-2201 FICA	7,948	7,948	0	0.00
100-23-2650-51-2301 MEDICARE	1,859	1,859	0	0.00
TOTAL PERSONAL SERV. & EE BENE	<u>138,007</u>	<u>131,007</u>	<u>(7,000)</u>	<u>5.07-</u>
<u>PURCHASED/CONTRACT SERV.</u>				
100-23-2650-52-3601 BAILIFF WITNESS FEES	2,500	8,000	5,500	220.00
100-23-2650-52-3701 JUDGES SEMINARS /SUBSCRIPTION	1,200	0	(1,200)	100.00-
TOTAL PURCHASED/CONTRACT SERV.	<u>3,700</u>	<u>8,000</u>	<u>4,300</u>	<u>116.22</u>
<hr/>				
TOTAL JUDGE AND SOLICITORS	141,707	139,007	(2,700)	1.91-

**Judge and Solicitors
Line Item Explanation Schedule
FY 2020-2021**

	<u>Budget Variance</u>
100-23-2650-51-1108 Judge- Environmental Court The line item decrease is based on anticipated needs for FY 2020-2021.	(4,600)
100-23-2650-51-1109 Solicitors-Environmental Court The line item decrease is based on anticipated needs for FY 2020-2021.	(2,400)
100-23-2650-52-3601 Bailiff Witness Fees The line item increase is based on anticipated needs for FY 2020-2021.	5,500
100-23-2650-52-3701 Judges Seminars/Subscriptions The line item decrease is based on anticipated needs for FY 2020-2021.	(1,200)

**ORGANIZATION CHART
TECHNOLOGY SERVICES DEPARTMENT**



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CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
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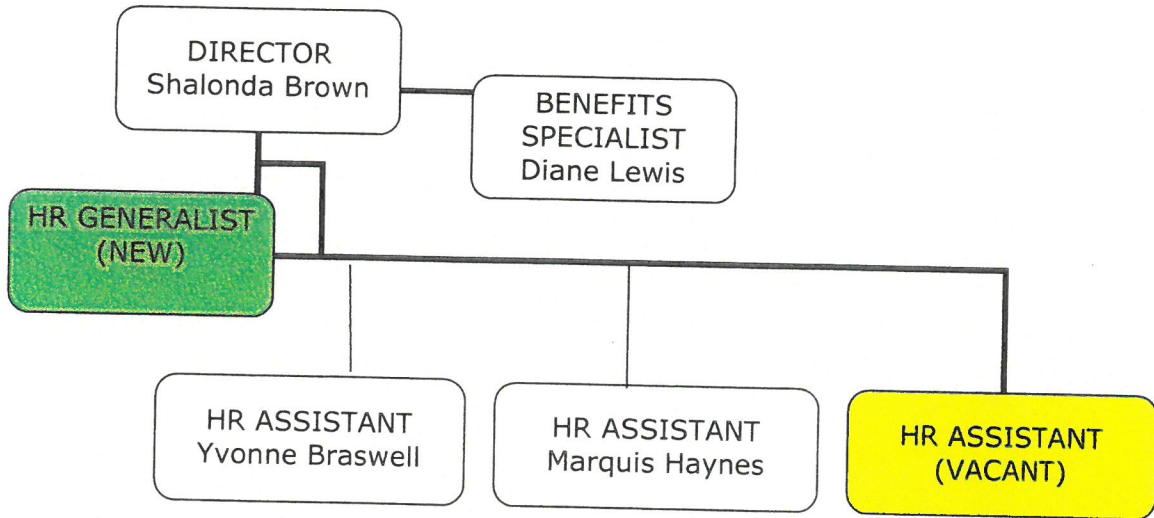
100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>TECHNOLOGY SERVICES</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-24-1535-51-1101 SALARIES	128,908	384,788	255,879	198.50
100-24-1535-51-1301 OVERTIME	0	1,000	1,000	0.00
100-24-1535-51-2101 LIFE AND HEALTH INSURANCE	28,466	26,826	(1,640)	5.76-
100-24-1535-51-2201 FICA	8,240	8,240	0	0.00
100-24-1535-51-2301 MEDICARE	1,928	1,928	0	0.00
100-24-1535-51-2401 RETIREMENT CONTRIBUTIONS	6,946	6,946	0	0.00
100-24-1535-51-2702 WORKERS' COMPENSATION CLAIMS	0	500	500	0.00
TOTAL PERSONAL SERV. & EE BENE	174,488	430,228	255,739	146.57
<u>PURCHASED/CONTRACT SERV.</u>				
100-24-1535-52-3201 POSTAGE AND SHIPPING	150	150	0	0.00
100-24-1535-52-3202 TELEPHONES	3,200	3,200	0	0.00
100-24-1535-52-3701 SCHOOLS, SEMINARS, TRAVEL	17,000	17,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	20,350	20,350	0	0.00
<u>SUPPLIES</u>				
100-24-1535-53-1102 OFFICE SUPPLIES	1,500	1,500	0	0.00
100-24-1535-53-1105 GENERAL DEPARTMENT EXPENSES	1,000	1,000	0	0.00
100-24-1535-53-1601 TOOLS	750	750	0	0.00
100-24-1535-53-2401 COMPUTERS HARDWARE/SOFTWARE	27,500	27,500	0	0.00
TOTAL SUPPLIES	30,750	30,750	0	0.00
<u>CAPITAL OUTLAYS</u>				
100-24-1535-54-2502 CAPITAL OUTLAY	42,000	0	(42,000)	100.00-
TOTAL CAPITAL OUTLAYS	42,000	0	(42,000)	100.00-
<hr/>				
TOTAL TECHNOLOGY SERVICES	267,588	481,328	213,739	79.88

**Technology Services
Line Item Explanation Schedule
FY 2020-2021**

		<u>Budget Variance</u>
100-24-1535-51-1101	Salaries	255,879
The line item increase is based on the cost of a contract with Interdev for providing technology services. Also included is the impact of a full year of the adjustments from the Wage and Comp Study implemented October 16, 2019.		
100-24-1535-51-1301	Overtime	1,000
The line item increase is based on anticipated needs for FY 2020-2021.		
100-24-1535-51-2101	Life and Health Insurance	(1,640)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-24-1535-51-2702	Worker's Compensation Claims	500
The line item increase is based on anticipated needs for FY 2020-2021.		
100-24-1535-54-2502	Capital Outlay	(42,000)
The line item decrease is based on anticipated needs for FY 2020-2021.		

Organization Chart HUMAN RESOURCES



AUTHORIZED POSITIONS

HUMAN RESOURCES

1. One (1) Director of Human Resources
2. One (1) HR Generalist
3. One (1) Benefits Specialist
4. Three (3) HR Assistants

Total of six (6) Full-time Positions

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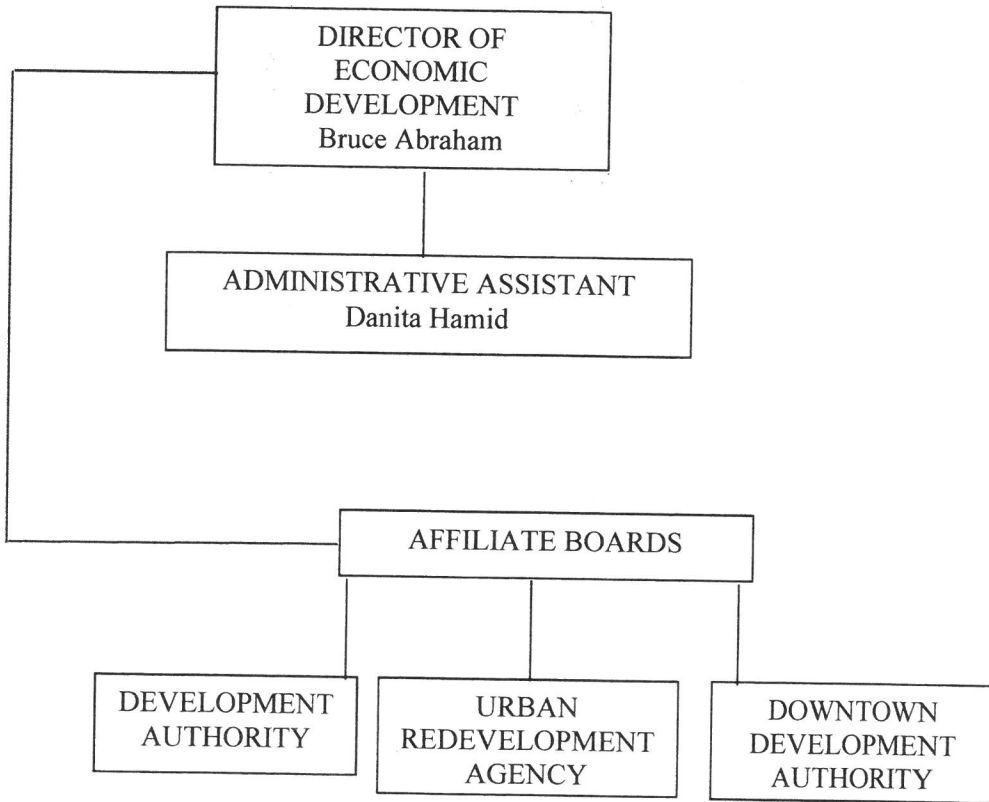
100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>SUPPORT SERVICES</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-25-1540-51-1101 SALARIES	225,251	288,303	63,052	27.99
100-25-1540-51-1301 OVERTIME	4,000	4,000	0	0.00
100-25-1540-51-2101 LIFE AND HEALTH INSURANCE	83,833	82,157	(1,676)	2.00-
100-25-1540-51-2201 FICA	14,276	17,996	3,720	26.06
100-25-1540-51-2301 MEDICARE	3,339	4,209	870	26.06
100-25-1540-51-2401 RETIREMENT CONTRIBUTIONS	8,983	12,000	3,017	33.59
100-25-1540-51-2702 WORKERS' COMPENSATION CLAIMS	0	0	0	0.00
100-25-1540-51-2901 SICK LEAVE SELL BACK	1,000	1,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	340,681	409,665	68,983	20.25
<u>PURCHASED/CONTRACT SERV.</u>				
100-25-1540-52-2201 OFFICE EQUIPMENT MAINTENANCE	150	150	0	0.00
100-25-1540-52-2202 COMPUTER EQUIPMENT MAINTENANC	54,450	8,000	(46,450)	85.31-
100-25-1540-52-2204 HVAC MAINTENANCE	2,483	2,483	0	0.00
100-25-1540-52-3302 WANT ADS	4,500	6,000	1,500	33.33
100-25-1540-52-3401 PRINTING	1,000	1,000	0	0.00
100-25-1540-52-3601 DUES AND SUBSCRIPTIONS	1,400	1,400	0	0.00
100-25-1540-52-3701 SCHOOLS, SEMINARS, TRAVEL	6,000	12,000	6,000	100.00
100-25-1540-52-3709 EMPLOYEE SAFETY TRAINING	5,000	5,000	0	0.00
100-25-1540-52-3710 BOOKS FOR LIBRARY	250	250	0	0.00
100-25-1540-52-3711 TRAINING	1,400	1,400	0	0.00
100-25-1540-52-3917 PERSONNEL SERVICES	25,000	32,500	7,500	30.00
TOTAL PURCHASED/CONTRACT SERV.	101,633	70,183	(31,450)	30.94-
<u>SUPPLIES</u>				
100-25-1540-53-1102 OFFICE SUPPLIES	3,000	3,000	0	0.00
100-25-1540-53-1103 COPIER EXPENSE	2,500	2,500	0	0.00
100-25-1540-53-1104 FACILITY SUPPLIES	750	750	0	0.00
100-25-1540-53-1105 GENERAL DEPARTMENT EXPENSES	450	450	0	0.00
100-25-1540-53-1201 EMPLOYEE ASSISTANCE PROGRAM	2,500	2,500	0	0.00
100-25-1540-53-1604 OFFICE IMPROVEMENTS	500	500	0	0.00
100-25-1580-53-1701 ARCHIVES - RECORDS MANAGEMENT	8,650	8,650	0	0.00
TOTAL SUPPLIES	18,350	18,350	0	0.00
<u>CAPITAL OUTLAYS</u>				
100-25-1540-54-2502 CAPITAL OUTLAY	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	0	0	0	0.00
 TOTAL SUPPORT SERVICES	 460,664	 498,198	 37,533	 8.15

**Support Services
Line Item Explanation Schedule
FY 2020-2021**

	<u>Budget Variance</u>
100-25-1540-51-1101 Salaries	63,052
The line item increase is based on the need to budget for a full year of the adjustments from the Wage and Comp Study implemented October 16, 2019. Also included is the addition of a Benefits Specialist position. In addition, it is requested that the current Administrative Supervisor position be reclassified to an HR Generalist.	
100-25-1540-51-2101 Life and Health Insurance	(1,676)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-25-1540-51-2201 FICA	3,720
The line item increase is based on the increase in salaries as indicated above.	
100-25-1540-51-2301 Medicare	870
The line item increase is based on the increase in salaries as indicated above.	
100-25-1540-51-2401 Retirement Contributions	3,017
The line item increase is based on anticipated needs for FY 2020-2021.	
100-25-1540-52-2202 Computer Equipment Maintenance	(46,450)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-25-1540-52-3302 Want Ads	1,500
The line item increase is based on anticipated needs for FY 2020-2021.	
100-25-1540-52-3701 Schools, Seminars, and Travel	6,000
The line item increase is based on anticipated needs for FY 2020-2021.	
100-25-1540-52-3917 Personnel Services	7,500
The line item increase is based on anticipated needs for FY 2020-2021.	

ORGANIZATION CHART ECONOMIC DEVELOPMENT DEPARTMENT



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CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>ECONOMIC DEVELOPMENT</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-26-7520-51-1101 SALARIES	150,000	140,000	(10,000)	6.67-
100-26-7520-51-1301 OVERTIME	0	0	0	0.00
100-26-7520-51-2101 LIFE AND HEALTH INSURANCE	57,000	27,072	(29,928)	52.51-
100-26-7520-51-2201 FICA	9,300	9,300	0	0.00
100-26-7520-51-2301 MEDICARE	2,175	2,175	0	0.00
100-26-7520-51-2401 RETIREMENT CONTRIBUTIONS	5,000	5,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	<u>223,475</u>	<u>183,547</u>	<u>(39,928)</u>	<u>17.87-</u>
<u>PURCHASED/CONTRACT SERV.</u>				
100-26-7520-52-1002 CONSULTING SERVICES	10,000	0	(10,000)	100.00-
100-26-7520-52-2202 COMPUTER EQUIPMENT MAINTENANC	3,000	3,000	0	0.00
100-26-7520-52-3401 PRINTING	2,000	2,000	0	0.00
100-26-7520-52-3406 DUES AND SUBSCRIPTIONS	2,000	2,000	0	0.00
100-26-7520-52-3701 SCHOOL, SEMINARS, TRAVEL	5,000	5,000	0	0.00
100-26-7520-52-3913 PUBLIC RELATIONS	11,000	11,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	<u>33,000</u>	<u>23,000</u>	<u>(10,000)</u>	<u>30.30-</u>
<u>SUPPLIES</u>				
100-26-7520-53-1102 OFFICE SUPPLIES	2,000	2,000	0	0.00
100-26-7520-53-1105 GENERAL DEPARTMENT EXPENSE	2,000	2,000	0	0.00
TOTAL SUPPLIES	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>0.00</u>
TOTAL ECONOMIC DEVELOPMENT	260,475	210,547	(49,928)	19.17-

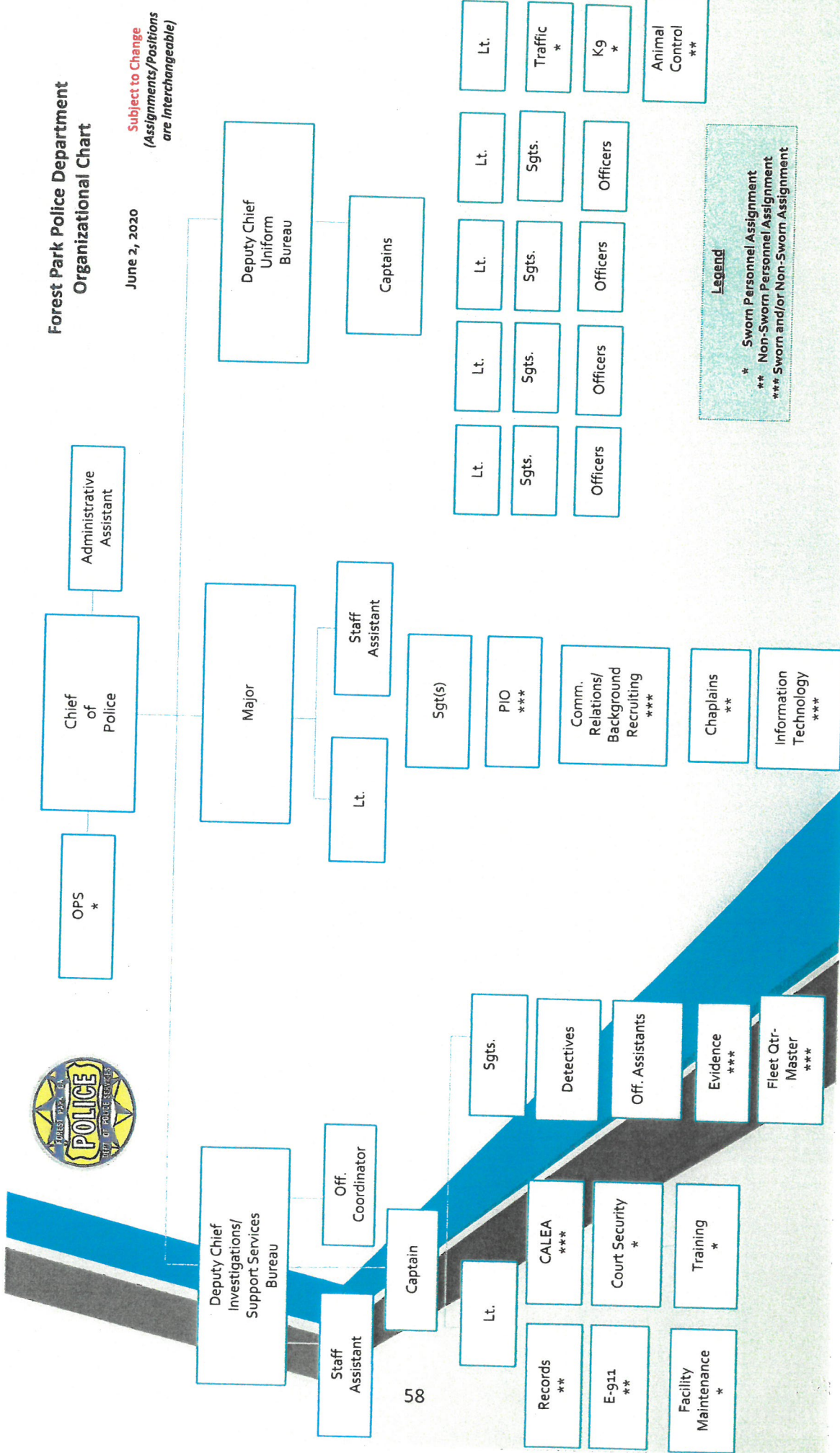
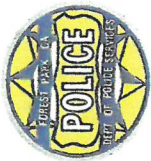
**Economic Development
Line Item Explanation Schedule
FY 2020-2021**

	<u>Budget Variance</u>
100-26-7520-51-1101 Salaries The line item decrease is based on anticipated needs for FY 2020-2021.	(10,000)
100-26-7520-51-2101 Life and Health Insurance The line item decrease is based on anticipated needs for FY 2020-2021.	(29,928)
100-26-7520-52-1002 Consulting Services The line item decrease is based on anticipated needs for FY 2020-2021.	(10,000)

Forest Park Police Department Organizational Chart

June 2, 2020

*Subject to Change
(Assignments/Positions
are Interchangeable)*



Legend
 * Sworn Personnel Assignment
 ** Non-Sworn Personnel/Assignment
 *** Sworn and/or Non-Sworn Assignment

*Department of Police Services
Position Allocation
06/02/2020
FY 20/21*

One (1) Chief of Police
 Two (2) Deputy Chief
 Two (2) Major *One Frozen*
 Five (5) Captains
 Seven (7) Lieutenants
 Thirteen (13) Sergeants *Three (3) Sergeants positions reallocated as Patrol Officers*
 Sixty-three (63) Officers
 Two (2) Reserve Officers (*Unpaid*)

Total: Ninety-Five (95) Sworn Positions

One (1) Office Coordinator
 One (1) Administrative Assistant
 One (1) Records Supervisor
 Two (2) Staff Assistants
 Four (4) Sr. Office Assistants
 Three (3) Office Assistants (*1 Office Assistant reallocated to Civilian Crime Scene Technician*)
 One (1) Analyst
 One (1) Crime Scene Technician

Total: Fourteen (14) Administrative Positions

Four (4) Sr. Communication Operators
 Eight (8) Communications operators
 Three (3) Part-time Communication Operators

Total: Fifteen (15) Communications Positions

Two (2) Animal Control Officers

Total: Two (2) Animal Control Officers

126 Total Positions (121 Fulltime / 3 Part-time / 2 Reserves)

Vacancies: 30 sworn - 7 civilian support staff to include 2 part time

Organizational Chart in process of being revised

CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
POLICE SERVICES				
=====				
PERSONAL SERV. & EE BENE				
100-31-3210-51-1101 SALARIES	4,399,212	4,464,288	65,076	1.48
100-31-3210-51-1103 HOLIDAY PAY	150,150	150,150	0	0.00
100-31-3210-51-1104 EXTRA DUTY/WITNESS FEE	30,000	30,000	0	0.00
100-31-3210-51-1105 RESERVE SALARY	10,000	10,000	0	0.00
100-31-3210-51-1301 OVERTIME	158,500	158,500	0	0.00
100-31-3210-51-2101 LIFE AND HEALTH INSURANCE	1,622,457	1,472,037	(150,420)	9.27-
100-31-3210-51-2201 FICA	308,937	294,426	(14,511)	4.70-
100-31-3210-51-2301 MEDICARE	72,251	68,858	(3,393)	4.70-
100-31-3210-51-2401 RETIREMENT CONTRIBUTIONS	137,500	125,798	(11,702)	8.51-
100-31-3210-51-2701 WORKER'S COMPENSATION INSURAN	30,293	30,293	0	0.00
100-31-3210-51-2702 WORKERS' COMP CLAIMS - POLICE	140,000	140,000	0	0.00
100-31-3210-51-2901 SICK LEAVE SELL BACK	12,000	12,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	7,071,300	6,956,350	(114,950)	1.63-
PURCHASED/CONTRACT SERV.				
100-31-3210-52-1003 SOFTWARE DEVELOPMENT	15,000	15,000	0	0.00
100-31-3210-52-1201 ATTORNEY FEES COLLECTED	15,500	15,500	0	0.00
100-31-3210-52-1202 PSYCHOLOGICAL SERVICES	2,000	2,000	0	0.00
100-31-3210-52-1203 JAIL TERTIARY CARE	20,000	20,000	0	0.00
100-31-3210-52-1300 SPECIAL INVESTIGATION	2,000	2,000	0	0.00
100-31-3210-52-1301 SOFTWARE PROGRAM MAINTENANCE	15,000	15,000	0	0.00
100-31-3210-52-2201 OFFICE EQUIP MAINT	7,500	7,500	0	0.00
100-31-3210-52-2202 COMPUTER EQUIPMENT MAINTENANC	140,000	140,000	0	0.00
100-31-3210-52-2203 AIR CARD EXPENSE / MAINTENANC	30,000	30,000	0	0.00
100-31-3210-52-2209 RADIO EQUIPMENT	10,000	10,000	0	0.00
100-31-3210-52-2211 RADAR EQUIPMENT	10,000	10,000	0	0.00
100-31-3210-52-2214 FACILITY IMPROVEMENTS	7,500	7,500	0	0.00
100-31-3210-52-3101 VEHICLE INSURANCE	86,406	86,406	0	0.00
100-31-3210-52-3102 PROPERTY & LIABILITY INSURANC	83,307	83,307	0	0.00
100-31-3210-52-3105 LAW ENFORCEMENT LIABILITY INS	85,081	85,081	0	0.00
100-31-3210-52-3201 POSTAGE	6,000	6,000	0	0.00
100-31-3210-52-3202 TELEPHONES	55,000	55,000	0	0.00
100-31-3210-52-3203 RADIOS/PAGERS MAINTENANCE	45,000	45,000	0	0.00
100-31-3210-52-3204 WALKIE TALKIE RADIO MAINTENAN	5,000	5,000	0	0.00
100-31-3210-52-3401 PRINTING	6,000	6,000	0	0.00
100-31-3210-52-3601 DUES AND SUBSCRIPTIONS	5,000	5,000	0	0.00
100-31-3210-52-3610 POAB MANDATES	79,000	54,000	(25,000)	31.65-
100-31-3210-52-3611 STATE MANDATES	300,000	225,000	(75,000)	25.00-
100-31-3210-52-3612 COUNTY MANDATES	215,000	140,000	(75,000)	34.88-
100-31-3210-52-3701 SCHOOLS, SEMINARS, TRAVEL	45,000	45,000	0	0.00
100-31-3210-52-3710 EDUCATION INCENTIVE	15,000	15,000	0	0.00
100-31-3210-52-3711 POST CERTIFICATION	3,000	3,000	0	0.00
100-31-3210-52-3712 TRAINING	35,000	55,000	20,000	57.14
100-31-3210-52-3925 PRISONER EXPENSE	20,000	20,000	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	1,363,294	1,208,294	(155,000)	11.37-

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>SUPPLIES</u>				
100-31-3210-53-1102 OFFICE SUPPLIES	13,500	13,500	0	0.00
100-31-3210-53-1103 COPIER EXPENSE	10,000	10,000	0	0.00
100-31-3210-53-1105 GENERAL DEPARTMENT EXPENSES	3,650	3,650	0	0.00
100-31-3210-53-1210 UTILITIES WATER/SEWER	6,000	10,000	4,000	66.67
100-31-3210-53-1221 UTILITIES -NATURAL GAS	7,000	7,000	0	0.00
100-31-3210-53-1231 UTILITIES ELECTRICITY	75,000	75,000	0	0.00
100-31-3210-53-1270 FLEET GAS CHARGE	219,588	219,588	0	0.00
100-31-3210-53-1604 OFFICE IMPROVEMENTS	7,500	7,500	0	0.00
100-31-3210-53-1702 UNIFORMS & RAINWEAR	45,000	45,000	0	0.00
100-31-3210-53-1703 FIRST AID /MEDICAL SUPPLIES	3,000	3,000	0	0.00
100-31-3210-53-1704 DETECTIVE SUPPLIES	8,500	8,500	0	0.00
100-31-3210-53-1705 CRIME PREVENTION EXPENSE	10,500	10,500	0	0.00
100-31-3210-53-1707 POLICE EQUIPMENT	50,000	30,000	(20,000)	40.00-
100-31-3210-53-1708 K-9 SUPPLIES AND EQUIPMENT	0	10,000	10,000	0.00
100-31-3210-53-1709 FILM/PUB. RELATIONS /EVENTS	20,000	20,000	0	0.00
100-31-3210-53-1710 SERVICE WEAPONS AND AMMUNITIO	35,000	20,000	(15,000)	42.86-
100-31-3210-53-1711 RADIO/SURVEILLANCE EQUIP	6,500	6,500	0	0.00
100-31-3210-53-1713 FLEET LABOR CHARGE	82,099	82,099	0	0.00
100-31-3210-53-1714 FLEET EQUIPMENT MAINTENANCE	120,631	120,631	0	0.00
100-31-3210-53-1715 FLEET OVERHEAD CHARGE	65,884	65,884	0	0.00
100-31-3260-53-1104 FACILITY SUPPLIES	18,000	18,000	0	0.00
100-31-3260-53-1106 FACILITY MAINT & REPAIRS	45,000	45,000	0	0.00
TOTAL SUPPLIES	852,352	831,352	(21,000)	2.46-
<u>CAPITAL OUTLAYS</u>				
100-31-3210-54-2401 COMPUTER HARDWARE /SOFTWARE	524,350	199,350	(325,000)	61.98-
100-31-3210-54-2502 CAPITAL OUTLAY	391,000	300,000	(91,000)	23.27-
TOTAL CAPITAL OUTLAYS	915,350	499,350	(416,000)	45.45-
TOTAL POLICE SERVICES	10,202,296	9,495,346	(706,950)	6.93-

**Police Services
Line Item Explanation Schedule
FY 2020-2021**

	<u>Budget Variance</u>
100-31-3210-51-1101 Salaries	65,076
The line item increase is based on the need to budget for a full year of the adjustments from the Wage and Comp Study implemented October 16, 2019.	
100-31-3210-51-2101 Life and Health Insurance	(150,420)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-31-3210-51-2201 FICA	(14,511)
The line item decrease is based on the decrease in salaries as indicated above.	
100-31-3210-51-2301 Medicare	(3,393)
The line item decrease is based on the decrease in salaries as indicated above.	
100-31-3210-51-2401 Retirement Contributions	(11,702)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-31-3210-52-3610 POAB Mandates	(25,000)
The line item decrease is based on actual expenses for current and previous fiscal years.	
100-31-3210-52-3611 State Mandates	(75,000)
The line item decrease is based on actual expenses for current and previous fiscal years.	
100-31-3210-52-3612 County Mandates	(75,000)
The line item decrease is based on actual expenses for current and previous fiscal years.	
100-31-3210-52-3712 Training	20,000
The line item increase is based on the need for on-site training for supervisors.	
100-31-3210-53-1210 Utilities-Water/Sewer	4,000
The line item increase is based on actual expenses for current and previous fiscal years.	
100-31-3210-53-1707 Police Equipment	(20,000)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-31-3210-53-1708 K-9 Supplies and Equipment	10,000
The line item increase is based on anticipated needs for FY 2020-2021.	

Police Services
Line Item Explanation Schedule (Continued)
FY 2020-2021

	<u>Budget</u> <u>Variance</u>
100-31-3210-53-1710 Service Weapons and Ammunition	(15,000)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-31-3210-54-2401 Computer Hardware/Software	(325,000)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-31-3210-54-2502 Capital Outlay	(91,000)
The line item decrease is based on anticipated needs for FY 2020-2021. Included in this budget is the purchase of marked and unmarked replacement Vehicle.	

CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>E911 COMMUNICATIONS</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-32-3801-51-1101 SALARIES	419,042	427,520	8,477	2.02
100-32-3801-51-1103 HOLIDAY PAY	9,900	9,900	0	0.00
100-32-3801-51-1301 OVERTIME	44,000	44,000	0	0.00
100-32-3801-51-2101 LIFE AND HEALTH INSURANCE	186,923	226,216	39,293	21.02
100-32-3801-51-2201 FICA	29,323	29,323	0	0.00
100-32-3801-51-2301 MEDICARE	6,858	6,858	0	0.00
100-32-3801-51-2401 RETIREMENT CONTRIBUTIONS	10,120	10,120	0	0.00
100-32-3801-51-2901 SICK LEAVE SELL BACK	1,000	1,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	<u>707,166</u>	<u>754,936</u>	<u>47,770</u>	<u>6.76</u>
<u>PURCHASED/CONTRACT SERV.</u>				
100-32-3801-52-1202 PSYCHOLOGICAL SERVICES	450	450	0	0.00
100-32-3801-52-1301 CPU/SOFTWARE PROG MAINT	5,000	5,000	0	0.00
100-32-3801-52-2209 RADIO EQUIPMENT	0	0	0	0.00
100-32-3801-52-3701 SCHOOLS, SEMINARS, TRAVEL	6,000	2,000	(4,000)	66.67-
TOTAL PURCHASED/CONTRACT SERV.	<u>11,450</u>	<u>7,450</u>	<u>(4,000)</u>	<u>34.93-</u>
<u>SUPPLIES</u>				
100-32-3801-53-1102 OFFICE SUPPLIES	1,000	1,000	0	0.00
100-32-3801-53-1702 UNIFORMS & RAINWEAR	1,000	1,000	0	0.00
TOTAL SUPPLIES	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.00</u>
TOTAL E911 COMMUNICATIONS	720,616	764,386	43,770	6.07

**E911 Communications
Line Item Explanation Schedule
FY 2020-2021**

	<u>Budget Variance</u>
100-32-3801-51-1101 Salaries	8,477
The line item increase is based on the need to budget for a full year of the adjustments from the Wage and Comp Study implemented October 16, 2019.	
100-32-3801-51-2101 Life and Health Insurance	39,293
The line item increase is based on anticipated needs for FY 2020-2021.	
100-32-3801-52-3701 Schools, Seminars, Travel	(4,000)
The line item decrease is based on anticipated needs for FY 2020-2021.	

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CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

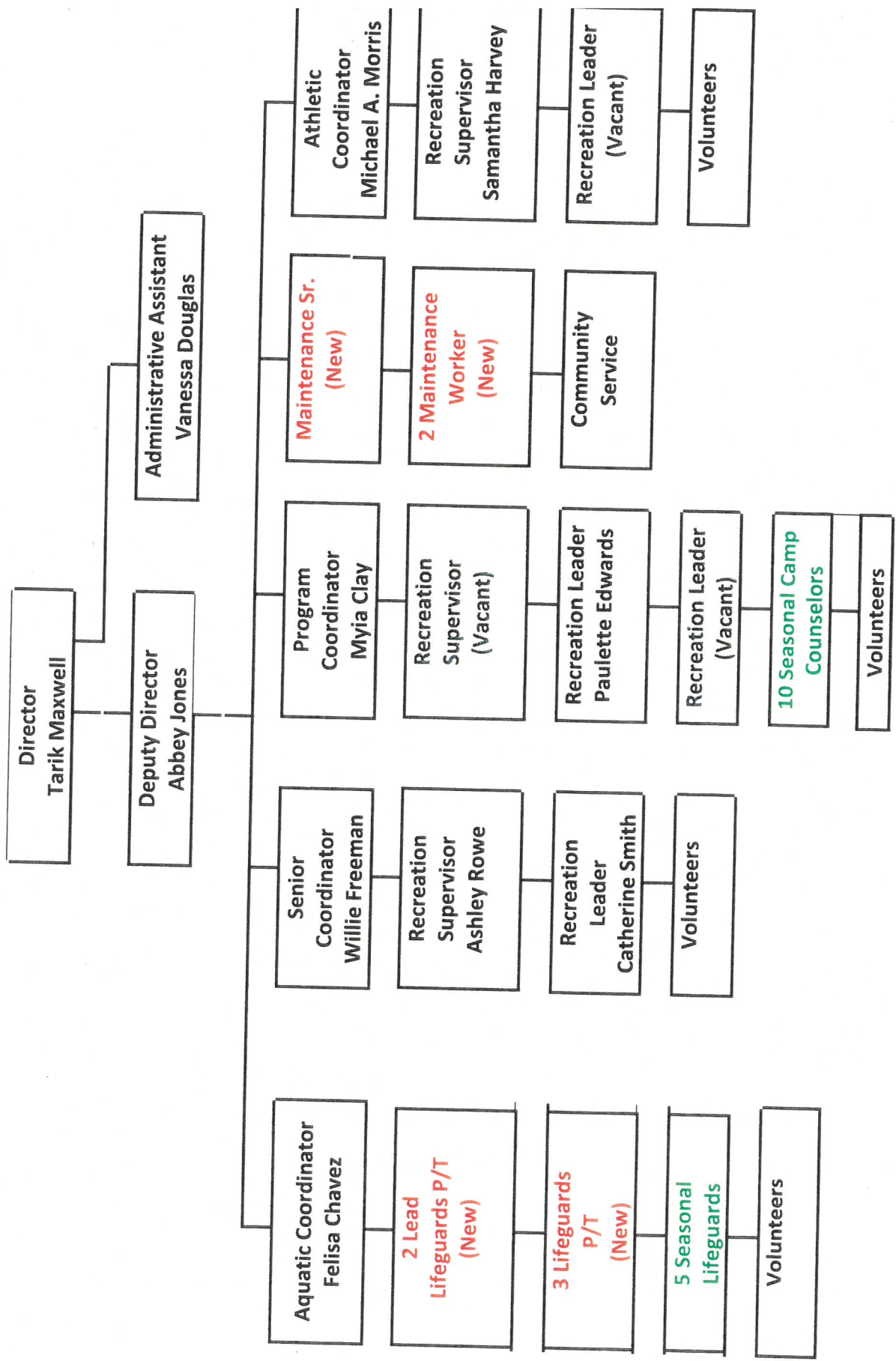
100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>ANIMAL CONTROL</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-56-3910-51-1101 SALARIES	84,524	85,354	830	0.98
100-56-3910-51-1103 HOLIDAY PAY	500	500	0	0.00
100-56-3910-51-1301 OVERTIME	550	550	0	0.00
100-56-3910-51-2101 LIFE AND HEALTH INSURANCE	27,788	18,970	(8,818)	31.73-
100-56-3910-51-2201 FICA	5,305	5,305	0	0.00
100-56-3910-51-2301 MEDICARE	1,241	1,241	0	0.00
100-56-3910-51-2401 RETIREMENT CONTRIBUTIONS	4,473	4,473	0	0.00
100-56-3910-51-2901 SICK LEAVE SELL BACK	500	500	0	0.00
TOTAL PERSONAL SERV. & EE BENE	<u>124,882</u>	<u>116,894</u>	<u>(7,988)</u>	<u>6.40-</u>
<u>PURCHASED/CONTRACT SERV.</u>				
100-56-3910-52-1102 OFFICE SUPPLIES	500	500	0	0.00
100-56-3910-52-3101 VEHICLE INSURANCE	893	893	0	0.00
100-56-3910-52-3203 RADIOS / PAGERS MAINTENANCE	2,400	2,400	0	0.00
100-56-3910-52-3204 SCHOOLS, SEMINARS, TRAVEL	500	500	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	<u>4,293</u>	<u>4,293</u>	<u>0</u>	<u>0.00</u>
<u>SUPPLIES</u>				
100-56-3910-53-1270 FLEET GAS CHARGE	3,065	3,065	0	0.00
100-56-3910-53-1701 ANIMAL CONTROL EXPENSES	400	400	0	0.00
100-56-3910-53-1702 UNIFORMS & RAINWEAR	350	350	0	0.00
100-56-3910-53-1713 FLEET LABOR CHARGE	1,733	1,733	0	0.00
100-56-3910-53-1714 FLEET EQUIPMENT MAINTENANCE	928	928	0	0.00
100-56-3910-53-1715 FLEET OVERHEAD CHARGE	399	399	0	0.00
TOTAL SUPPLIES	<u>6,875</u>	<u>6,875</u>	<u>0</u>	<u>0.00</u>
TOTAL ANIMAL CONTROL	136,050	128,062	(7,988)	5.87-

**Animal Control
Line Item Explanation Schedule
FY 2020-2021**

	<u>Budget Variance</u>
100-56-3910-51-1101 Salaries	830
The line item increase is based on the need to budget for a full year of the adjustments from the Wage and Comp Study implemented October 16, 2019.	
100-56-3910-51-2101 Life and Health Insurance	(8,818)
The line item decrease is based on anticipated needs for FY 2020-2021.	

FY21 RECREATION & LEISURE ORGANIZATION CHART



AUTHORIZED POSITIONS
RECREATION AND LEISURE SERVICES DEPARTMENT

1. One (1) Director of Recreation and Leisure
2. One (1) Deputy Director of Recreation
3. One (1) Administrative Assistant
4. One (1) Athletic Coordinator
5. One (1) Program Coordinator
6. One (1) Senior Coordinator
7. One (1) Aquatics Coordinator
8. One (1) Maintenance Work Sr.
9. Three (3) Recreation Supervisors

There are eleven (11) full-time employees in this Department.

NOTE: The following personnel are part-time or seasonal with a work week range of eight (8) to forty (40) hours per week with duration of eight (8) to fifty-two (52) weeks.

1. Two (2) Lead lifeguards (P/T)
2. Five (5) Seasonal Lifeguards (Seasonal May – September)
3. Three (3) Lifeguards (P/T)
4. Ten (10) Summer Camp Counselors (Seasonal May – September)
5. Four (4) Recreation/senior Leaders (P/T)
6. Two (2) Maintenance Workers (P/T)

There are twenty-six (26) part-time or part-time/seasonal employees in this Department.

Revised 6/6/2020

CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>RECREATION AND LEISURE</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-41-6110-51-1101 SALARIES	678,055	691,310	13,255	1.95
100-41-6110-51-1301 OVERTIME	4,329	1,000	(3,329)	76.90-
100-41-6110-51-2101 LIFE AND HEALTH INSURANCE	150,961	133,609	(17,352)	11.49-
100-41-6110-51-2201 FICA	42,308	42,308	0	0.00
100-41-6110-51-2301 MEDICARE	9,894	9,894	0	0.00
100-41-6110-51-2401 RETIREMENT CONTRIBUTIONS	15,000	15,000	0	0.00
100-41-6110-51-2701 WORKER'S COMP INSURANCE	3,835	3,835	0	0.00
100-41-6110-51-2702 WORKERS' COMP CLAIMS - REC	0	0	0	0.00
100-41-6110-51-2901 SICK LEAVE SELL BACK	1,800	1,800	0	0.00
TOTAL PERSONAL SERV. & EE BENE	906,182	898,757	(7,426)	0.82-
<u>PURCHASED/CONTRACT SERV.</u>				
100-41-6110-52-1300 TECHNICAL SERVICES	9,200	9,200	0	0.00
100-41-6110-52-1301 SOFTWARE PROGRAM MAINTENANCE	27,400	5,000	(22,400)	81.75-
100-41-6110-52-2100 JANITORIAL CONTRACT	16,200	16,200	0	0.00
100-41-6110-52-2201 OFFICE EQUIPMENT MAINTENANCE	3,000	3,000	0	0.00
100-41-6110-52-2202 COMPUTER EQUIPMENT MAINTENANC	0	12,000	12,000	0.00
100-41-6110-52-3101 VEHICLE INSURANCE	3,928	3,928	0	0.00
100-41-6110-52-3102 PROPERTY & LIABILITY INSURANC	10,547	10,547	0	0.00
100-41-6110-52-3201 POSTAGE	7,000	3,000	(4,000)	57.14-
100-41-6110-52-3202 TELEPHONES	16,900	14,000	(2,900)	17.16-
100-41-6110-52-3203 RADIOS/PAGERS MAINTENANCE	8,520	6,500	(2,020)	23.71-
100-41-6110-52-3402 PRINTING PROGRAMS	20,000	8,000	(12,000)	60.00-
100-41-6110-52-3601 DUES AND SUBSCRIPTIONS	1,450	1,500	50	3.45
100-41-6110-52-3701 SCHOOLS, SEMINARS, TRAVEL	1,000	3,500	2,500	250.00
100-41-6610-52-2213 ELECTRICAL MAINTENANCE	3,500	3,500	0	0.00
100-41-7321-52-1008 REDEVELOPMENT PLANNING	0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	128,645	99,875	(28,770)	22.36-
<u>SUPPLIES</u>				
100-41-6110-53-1102 OFFICE SUPPLIES	5,000	5,000	0	0.00
100-41-6110-53-1103 COPIER EXPENSE	6,200	6,200	0	0.00
100-41-6110-53-1104 FACILITY SUPPLIES	6,800	6,800	0	0.00
100-41-6110-53-1105 GENERAL DEPARTMENT EXPENSES	1,500	1,500	0	0.00
100-41-6110-53-1106 FACILITY MAINT & REPAIRS	41,000	41,000	0	0.00
100-41-6110-53-1210 UTILITIES -WATER/SEWER	19,800	19,800	0	0.00
100-41-6110-53-1221 UTILITIES -NATURAL GAS	16,000	16,000	0	0.00
100-41-6110-53-1231 UTILITIES - ELECTRICITY	71,500	71,500	0	0.00
100-41-6110-53-1270 FLEET GAS CHARGE	5,281	5,281	0	0.00
100-41-6110-53-1604 OFFICE IMPROVEMENTS	2,500	2,500	0	0.00
100-41-6110-53-1702 UNIFORMS & RAINWEAR	4,500	2,500	(2,000)	44.44-
100-41-6110-53-1713 FLEET LABOR CHARGE	3,032	3,032	0	0.00
100-41-6110-53-1714 FLEET EQUIPMENT MAINTENANCE	2,175	2,175	0	0.00
100-41-6110-53-1715 FLEET OVERHEAD CHARGE	800	800	0	0.00
100-41-6110-53-1717 SAFETY EQUIPMENT	0	500	500	0.00
100-41-6120-53-1107 SOCCER/SELF PAY	19,400	15,000	(4,400)	22.68-

CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-41-6120-53-1108 SENIOR PROGRAMS	7,550	6,000	(1,550)	20.53-
100-41-6120-53-1109 ADULT RECREATION	16,765	10,000	(6,765)	40.35-
100-41-6120-53-1110 YOUTH BASKETBALL	25,000	20,000	(5,000)	20.00-
100-41-6120-53-1111 T-BALL	6,640	5,000	(1,640)	24.70-
100-41-6120-53-1112 ATHLETIC PROGRAM	8,000	6,000	(2,000)	25.00-
100-41-6120-53-1113 DAY CAMP	4,500	6,000	1,500	33.33
100-41-6120-53-1114 CONCESSIONS	0	0	0	0.00
100-41-6120-53-1115 INSTRUCTIONAL CLASSES	29,992	29,992	0	0.00
100-41-6120-53-1116 GIRL'S FAST PITCH SOFTBALL	2,400	2,000	(400)	16.67-
100-41-6120-53-1117 YOUTH BASEBALL	0	4,500	4,500	0.00
100-41-6124-53-1117 POOLS	16,500	16,500	0	0.00
100-41-6149-53-1116 COMMUNITY BUILDINGS	1,500	1,500	0	0.00
100-41-6190-53-1118 SPECIAL EVENTS	24,365	24,365	0	0.00
100-41-6190-53-1119 SPECIAL PROJECTS	11,700	11,700	0	0.00
TOTAL SUPPLIES	<u>360,400</u>	<u>343,145</u>	<u>(17,255)</u>	<u>4.79-</u>
<u>CAPITAL OUTLAYS</u>				
100-41-6110-54-2502 CAPITAL OUTLAY	<u>46,000</u>	<u>0</u>	<u>(46,000)</u>	<u>100.00-</u>
TOTAL CAPITAL OUTLAYS	<u>46,000</u>	<u>0</u>	<u>(46,000)</u>	<u>100.00-</u>
TOTAL RECREATION AND LEISURE	1,441,227	1,341,777	(99,451)	6.90-

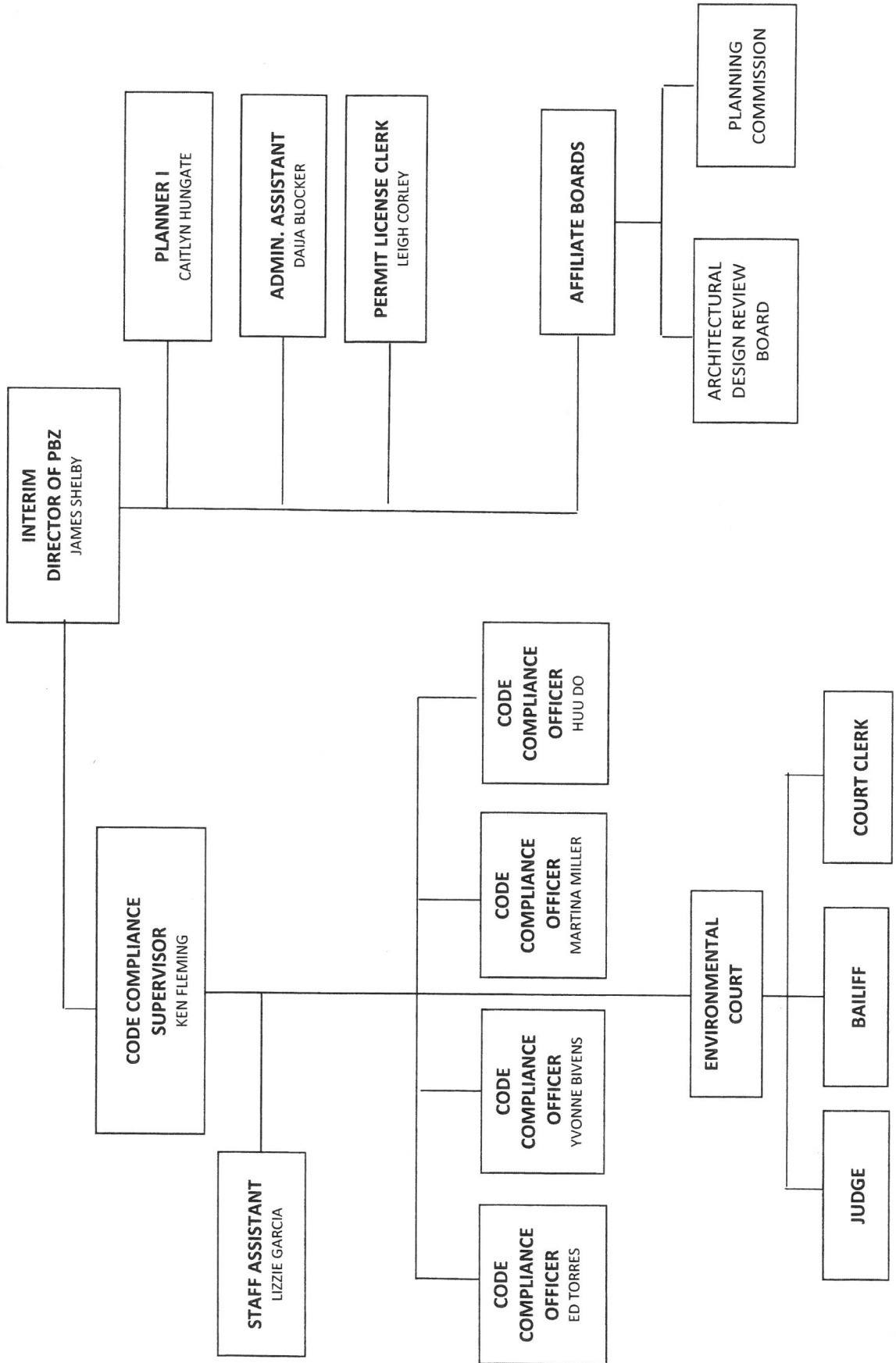
**Recreation and Leisure
Line Item Explanation Schedule
FY 2020-2021**

		<u>Budget Variance</u>
100-41-6110-51-1101	Salaries	13,255
The line item increase is based on the need to budget for a full year of the adjustments from the Wage and Comp Study implemented October 16, 2019.		
100-41-6110-51-1301	Overtime	(3,329)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-41-6110-51-2101	Life and Health Insurance	(17,352)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-41-6110-52-1301	Software Program Maintenance	(22,400)
The line item decrease is based on actual expenses for current year and previous fiscal years..		
100-41-6110-52-2202	Computer Equipment Maintenance	12,000
The line item increase is based on anticipated needs for FY 2020-2021.		
100-41-6110-52-3201	Postage	(4,000)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-41-6110-52-3202	Telephones	(2,900)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-41-6110-52-3203	Radios/Pagers Maintenance	(2,020)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-41-6110-52-3402	Printing Programs	(12,000)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-41-6110-52-3601	Dues and Subscriptions	50
The line item increase is based on anticipated needs for FY 2020-2021.		
100-41-6110-52-3701	Schools, Seminars, Travel	2,500
The line item increase is based on anticipated needs for FY 2020-2021.		
100-41-6110-53-1702	Uniforms & Rainwear	(2,000)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-41-6110-53-1717	Safety Equipment	500
The line item increase is based on anticipated needs for FY 2020-2021.		

**Recreation and Leisure
Line Item Explanation Schedule (Continued)
FY 2020-2021**

	<u>Budget Variance</u>
100-41-6120-53-1107 Soccer/Self Pay The line item decrease is based on anticipated needs for FY 2020-2021.	(4,400)
100-41-6120-53-1108 Senior Programs The line item decrease is based on anticipated needs for FY 2020-2021.	(1,550)
100-41-6120-53-1109 Adult Recreation The line item decrease is based on anticipated needs for FY 2020-2021.	(6,765)
100-41-6120-53-1110 Youth Basketball The line item decrease is based on anticipated needs for FY 2020-2021.	(5,000)
100-41-6120-53-1111 T-Ball The line item decrease is based on anticipated needs for FY 2020-2021.	(1,640)
100-41-6120-53-1112 Athletic Program The line item decrease is based on anticipated needs for FY 2020-2021.	(2,000)
100-41-6120-53-1113 Day Camp The line item increase is based on anticipated needs for FY 2020-2021.	1,500
100-41-6120-53-1116 Girls Fast Pitch Softball The line item decrease is based on anticipated needs for FY 2020-2021.	(400)
100-41-6120-53-1117 Youth Baseball The line item increase is based on anticipated needs for FY 2020-2021.	4,500
100-41-6110-54-2502 Capital Outlay The line item decrease is based on anticipated needs for FY 2020-2021.	(46,000)

PLANNING BUILDING AND ZONING ORGANIZATION CHART



Authorized Positions
Planning, Building and Zoning Department

- 1. One (1) Director**
- 2. One (1) Planner 1**
- 3. One (1) Code Compliance Supervisor**
- 4. One (1) Administrative Assistant**
- 5. One (1) Staff Assistant**
- 6. Four (4) Code Compliance Officers**
- 7. One (1) Permits and License Clerk**

There are ten (10) authorized positions within the PB&Z Department.

CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
PB&Z				
=====				
PERSONAL SERV. & EE BENE				
100-55-7410-51-1101 SALARIES	417,038	418,458	1,421	0.34
100-55-7410-51-1301 OVERTIME	2,000	2,000	0	0.00
100-55-7410-51-2101 LIFE AND HEALTH INSURANCE	165,996	88,024	(77,972)	46.97-
100-55-7410-51-2201 FICA	25,980	25,980	0	0.00
100-55-7410-51-2301 MEDICARE	6,076	6,076	0	0.00
100-55-7410-51-2401 RETIREMENT CONTRIBUTIONS	5,800	5,800	0	0.00
100-55-7410-51-2701 WORKER'S COMP INSURANCE	2,728	2,728	0	0.00
100-55-7410-51-2901 SICK LEAVE SELL BACK	500	500	0	0.00
TOTAL PERSONAL SERV. & EE BENE	626,118	549,566	(76,551)	12.23-
PURCHASED/CONTRACT SERV.				
100-55-7410-52-1200 MUNICIPAL PLANNING	20,000	120,000	100,000	500.00
100-55-7410-52-1202 STARR PARK MASTER PLAN	90,000	0	(90,000)	100.00-
100-55-7410-52-1203 LCI GRANT MATCH	0	30,000	30,000	0.00
100-55-7410-52-1301 SOFTWARE PROGRAM MAINTENANCE	1,830	1,830	0	0.00
100-55-7410-52-2201 OFFICE EQUIPMENT MAINTENANCE	250	250	0	0.00
100-55-7410-52-2202 COMPUTER EQUIPMENT MAINTENANC	14,300	12,000	(2,300)	16.08-
100-55-7410-52-2204 HVAC MAINTENANCE	2,483	2,483	0	0.00
100-55-7410-52-2214 FACILITY IMPROVEMENTS	0	0	0	0.00
100-55-7410-52-3101 VEHICLE INSURANCE	3,574	3,574	0	0.00
100-55-7410-52-3102 PROPERTY & LIABILITY INSURANC	7,502	7,502	0	0.00
100-55-7410-52-3201 POSTAGE	2,000	2,000	0	0.00
100-55-7410-52-3202 TELEPHONES	15,000	15,000	0	0.00
100-55-7410-52-3401 PRINTING	2,500	2,000	(500)	20.00-
100-55-7410-52-3601 DUES AND SUBSCRIPTIONS	760	3,000	2,240	294.74
100-55-7410-52-3611 STATE MANDATES	0	0	0	0.00
100-55-7410-52-3612 COUNTY MANDATES	0	0	0	0.00
100-55-7410-52-3701 SCHOOLS, SEMINARS, TRAVEL	5,000	4,800	(200)	4.00-
100-55-7410-52-3920 SOIL EROSION /HYDRO STUDY EXP	250	250	0	0.00
100-55-7410-52-3921 INSPECTION EXPENSE	140,000	139,240	(760)	0.54-
100-55-7410-52-3922 RE-INSPECTION EXPENSE	200	200	0	0.00
100-55-7410-52-3923 INSPECTION ADJUSTMENTS & APPE	500	500	0	0.00
100-55-7410-52-3924 ENGINEERING CONSULTATION	8,000	8,000	0	0.00
100-55-7410-52-3925 GEO. INFORMATION SYSTEM (GIS)	13,000	10,000	(3,000)	23.08-
100-55-7450-52-1302 CODE ENFORCEMENT EXPENSES	2,500	1,500	(1,000)	40.00-
TOTAL PURCHASED/CONTRACT SERV.	329,649	364,129	34,480	10.46
SUPPLIES				
100-55-7410-53-1102 OFFICE SUPPLIES	4,000	4,000	0	0.00
100-55-7410-53-1103 COPIER EXPENSE	1,800	1,800	0	0.00
100-55-7410-53-1104 FACILITY SUPPLIES	1,850	1,850	0	0.00
100-55-7410-53-1105 GENERAL DEPARTMENT EXPENSES	1,400	1,400	0	0.00
100-55-7410-53-1106 FACILITY MAINT & REPAIRS	14,000	14,000	0	0.00
100-55-7410-53-1132 PHOTOGRAPHY	250	250	0	0.00
100-55-7410-53-1210 UTILITIES -WATER/SEWER	3,000	3,000	0	0.00
100-55-7410-53-1221 UTILITIES -NATURAL GAS	3,500	3,500	0	0.00

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CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

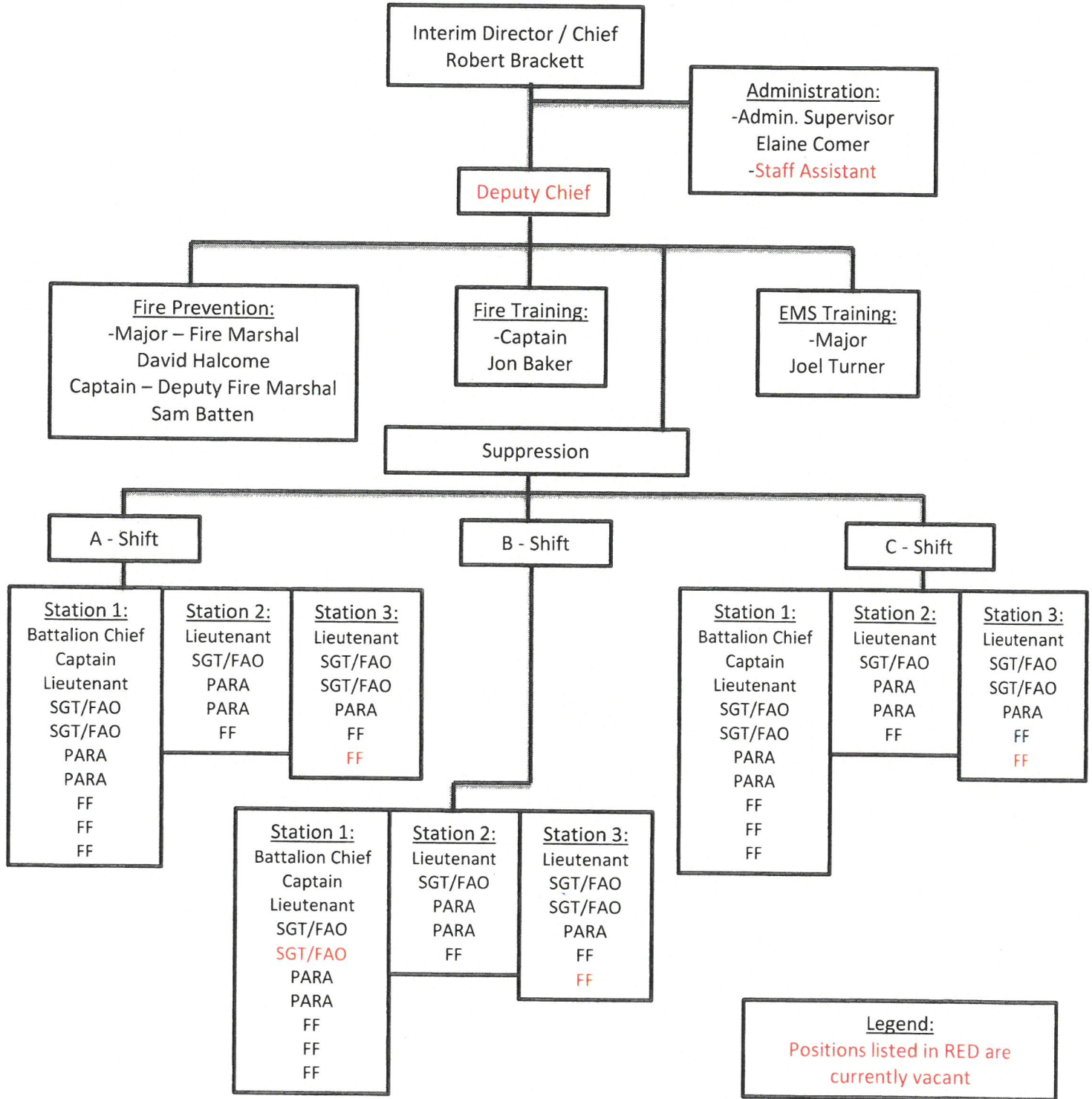
100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-55-7410-53-1231 UTILITIES -ELECTRICITY	12,000	12,000	0	0.00
100-55-7410-53-1270 FLEET GAS CHARGE	4,795	4,795	0	0.00
100-55-7410-53-1604 OFFICE IMPROVEMENTS	0	0	0	0.00
100-55-7410-53-1702 UNIFORMS & RAINWEAR	1,500	1,500	0	0.00
100-55-7410-53-1713 FLEET LABOR CHARGE	3,291	3,291	0	0.00
100-55-7410-53-1714 FLEET EQUIPMENT MAINTENANCE	998	998	0	0.00
100-55-7410-53-1715 FLEET OVERHEAD CHARGE	399	399	0	0.00
TOTAL SUPPLIES	<u>52,783</u>	<u>52,783</u>	<u>0</u>	<u>0.00</u>
<u>CAPITAL OUTLAYS</u>				
100-55-7410-54-2502 CAPITAL OUTLAY	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>	<u>100.00-</u>
TOTAL CAPITAL OUTLAYS	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>	<u>100.00-</u>
 TOTAL PB&Z	 1,108,550	 966,478	 (142,071)	 12.82-

**Planning, Building and Zoning
Line Item Explanation Schedule
FY 2020-2021**

		<u>Budget Variance</u>
100-55-7410-51-1101	Salaries	1,421
The line item increase is based on the need to budget for a full year of the adjustments from the Wage and Comp Study implemented October 16, 2019.		
100-55-7410-51-2101	Life and Health Insurance	(77,972)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-55-7410-52-1200	Municipal Planning	100,000
The line item increase is based on the need for updating the City's zoning ordinance for FY 2020-2021.		
100-55-7410-52-1202	Starr Park Maintenance	(90,000)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-55-7410-52-1203	LCI Grant Match	30,000
The line item increase reflects the City's match to the Livable Centers Initiative Grant awarded by the Atlanta Regional Commission.		
100-55-7410-52-2202	Computer Equipment Maintenance	(2,300)
The line item decrease is based on actual expenses for current year and previous fiscal years which were paid from SPLOST funds.		
100-55-7410-52-3401	Printing	(500)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-55-7410-52-3601	Dues and Subscriptions	2,240
The line item increase is based on anticipated needs for FY 2020-2021.		
100-55-7410-52-3701	Schools, Seminars, Travel	(200)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-55-7410-52-3921	Inspection Expense	(760)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-55-7450-52-3925	GEO. Information System (GIS)	(3,000)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-55-7450-52-1302	Code Enforcement Expenses	(1,000)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-55-7410-54-2502	Capital Outlay	(100,000)
The line item decrease is due to the need for replacement vehicles.		

**City of Forest Park
Department of Fire and Emergency Services
2020-2021 Organization Chart**



A SHIFT

Station #1

Batt. Chief Oliver
Capt. Flagg
Sgt. Sanders
Sgt. Busby
Para. Gregg
FF Cook
Lt. Ferguson

Station #2

Lt. Loggins
Sgt. Landrum
Para. Flood
FF Richardson
FF Myers
Sgt. Daniel
FF Gatlin

Station #3

Lt. Mahoney
Sgt. Gaddy
Para. Armstrong
FF Whitley
FF Kidd
Para. Gelmini

B SHIFT

Station #1

Batt. Chief Brackett
Capt. Williams
Lt. King
Sgt. Mathis
Sgt. Puckett
Para. Costa
FF Hudson
FF Harris
FF Thompson

Station #2

Lt. Hall
Sgt. Taylor
Para. Mims
FF Garner
FF Crosby

Station #3

Lt. Boyle
Sgt. Bryant
Para. Payne
FF Underwood
FF Muller

C SHIFT

Station #1

Batt. Chief May
Capt. Tyson
Sgt. Cobb
Sgt. Morris
Para. Channell
FF Holmes
FF Smith
FF Durward
FF Boone

Station #2

Lt. Lemacks
Sgt. Tant
Para. Joyner
FF Arana
FF B. Taylor

Station #3

Lt. Gaskin
Sgt. Oglesby
Para. Barlow
FF Johnson
FF Holtzman

AUTHORIZED POSITIONS
FIRE AND EMERGENCY SERVICES
FISCAL YEAR 2020-2021

One (1) Director
One (1) Deputy Chief (Frozen)
One (1) Fire Marshal (Major)
One (1) Deputy Fire Marshal (Captain)
One (1) EMS Training (Major)
One (1) Fire Training (Captain)
Three (3) Shift Commanders (Battalion Chief)
Three (3) Captains
Nine (9) Lieutenants
Fifteen (15) Firefighter/Paramedics
Fifteen (15) Fire Apparatus Operators/Sergeant
Eighteen (18) Firefighter/EMT
One (1) Administrative Supervisor
One (1) Staff Assistant (Vacant)

There are seventy one (71) employees in the Fire Department.

CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
FIRE - EMS SERVICES				
=====				
PERSONAL SERV. & EE BENE				
100-60-3610-51-1101 SALARIES	1,137,099	1,054,266	(82,833)	7.28-
100-60-3610-51-1103 HOLIDAY PAY	32,560	32,560	0	0.00
100-60-3610-51-1301 OVERTIME	49,000	49,000	0	0.00
100-60-3610-51-2101 LIFE AND HEALTH INSURANCE	314,703	340,226	25,523	8.11
100-60-3610-51-2201 FICA	75,557	75,557	0	0.00
100-60-3610-51-2301 MEDICARE	17,670	17,670	0	0.00
100-60-3610-51-2401 RETIREMENT CONTRIBUTIONS	37,000	37,000	0	0.00
100-60-3610-51-2701 WORKER'S COMP INSURANCE	5,277	5,277	0	0.00
100-60-3610-51-2702 WORKERS' COMP CLAIMS - EMS SV	4,000	4,000	0	0.00
100-60-3610-51-2901 SICK LEAVE SELL BACK	3,500	3,500	0	0.00
TOTAL PERSONAL SERV. & EE BENE	1,676,366	1,619,056	(57,310)	3.42-
PURCHASED/CONTRACT SERV.				
100-60-3610-52-1009 EMS MEDICAL DIRECTOR	8,000	8,000	0	0.00
100-60-3610-52-1202 PSYCHOLOGICAL SERVICES	1,000	940	(60)	6.00-
100-60-3610-52-1301 SOFTWARE MAINTENANCE	7,600	6,646	(954)	12.55-
100-60-3610-52-2203 E M S EQUIPMENT MAINTENANCE	875	822	(53)	6.06-
100-60-3610-52-2209 RADIO EQUIPMENT	297	279	(18)	6.06-
100-60-3610-52-3101 VEHICLE INSURANCE	16,023	16,023	0	0.00
100-60-3610-52-3106 EMT LIABILITY INSURANCE	14,646	14,646	0	0.00
100-60-3610-52-3203 RADIOS/PAGERS MAINTENANCE	294	276	(18)	6.12-
100-60-3610-52-3204 WALKIE TALKIE RADIO MAINT	300	282	(18)	6.00-
100-60-3610-52-3701 SCHOOLS, SEMINARS, TRAVEL-EMS	2,500	2,350	(150)	6.00-
100-60-3610-52-3712 TRAINING AIDS	3,000	2,820	(180)	6.00-
100-60-3610-52-3714 PARAMEDIC RE-CERTIFICATION	5,500	5,500	0	0.00
100-60-3610-52-3900 DIVERSIFIED COLLECTION AGENCY	0	0	0	0.00
100-60-3610-52-3926 AMBULANCE LICENSING FEE	9,500	9,500	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	69,535	68,084	(1,451)	2.09-
SUPPLIES				
100-60-3610-53-1137 RESCUE TRUCK EQUIPMENT	6,500	6,110	(390)	6.00-
100-60-3610-53-1270 FLEET GAS CHARGE	43,050	26,000	(17,050)	39.61-
100-60-3610-53-1702 UNIFORMS & RAINWEAR	4,688	4,407	(281)	5.99-
100-60-3610-53-1703 FIRST AID/MEDICAL SUPPLIES	32,340	30,400	(1,940)	6.00-
100-60-3610-53-1713 FLEET LABOR CHARGE	13,443	13,443	0	0.00
100-60-3610-53-1714 FLEET EQUIPMENT MAINTENANCE	25,298	25,298	0	0.00
100-60-3610-53-1715 FLEET OVERHEAD CHARGE	9,193	9,193	0	0.00
TOTAL SUPPLIES	134,512	114,851	(19,661)	14.62-
CAPITAL OUTLAYS				
100-60-3610-54-2401 E M S COMPUTER EQUIPMENT	27,500	25,850	(1,650)	6.00-
TOTAL CAPITAL OUTLAYS	27,500	25,850	(1,650)	6.00-
TOTAL FIRE - EMS SERVICES	1,907,913	1,827,841	(80,072)	4.20-

**Department of Fire and Emergency Services
Line Item Explanation Schedule
FY 2020-2021**

	<u>Budget Variance</u>
100-60-3610-51-1101 Salaries	(82,833)
The line item decrease is based on actual salaries, but includes adjustments from the Wage and Comp Study implemented October 16, 2019.	
100-60-3610-51-2101 Life and Health Insurance	25,523
The line item increase is based on anticipated needs for FY 2020-2021.	
100-60-3610-52-1202 Psychological Service	(60)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-60-3610-52-1301 Software Maintenance	(954)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-60-3610-52-2203 E M S Equipment Maintenance	(53)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-60-3610-52-2209 Radio Equipment	(18)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-60-3610-52-3203 Radios/Pagers Maintenance	(18)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-60-3610-52-3204 Walkie Talkie Radio Maint.	(18)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-60-3610-52-3701 Schools, Seminars, Travel - EMS	(150)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-60-3610-52-3712 Training Aids	(180)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-60-3610-53-1137 Rescue Truck Equipment	(390)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-60-3610-53-1270 Fleet Gas Charge	(17,050)
The line item decrease is based on allocated (actual) amounts for FY 2018-2019 and current year expenditure trends.	

**Department of Fire and Emergency Services
Line Item Explanation Schedule (Continued)
FY 2020-2021**

	<u>Budget Variance</u>
100-60-3610-53-1702 Uniforms & Rainwear	(281)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-60-3610-53-1703 First Aid/Medical Supplies	(1,940)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-60-3610-54-2401 E M S Computer Equipment	(1,650)
The line item decrease is based on anticipated needs for FY 2020-2021.	

CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>FIRE-FIREFIGHTERS & ADMIN</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-61-3510-51-1101 SALARIES	2,874,145	3,112,010	237,865	8.28
100-61-3510-51-1103 HOLIDAY PAY	68,505	68,505	0	0.00
100-61-3510-51-1301 OVERTIME	105,786	105,786	0	0.00
100-61-3510-51-2101 LIFE AND HEALTH INSURANCE	1,051,543	1,060,955	9,412	0.90
100-61-3510-51-2201 FICA	189,003	194,706	5,703	3.02
100-61-3510-51-2301 MEDICARE	44,202	45,536	1,334	3.02
100-61-3510-51-2401 RETIREMENT CONTRIBUTIONS	61,645	66,244	4,599	7.46
100-61-3510-51-2701 WORKER'S COMPENSATION INSURAN	13,309	13,309	0	0.00
100-61-3510-51-2702 WORKERS' COMP CLAIMS - FIRE S	0	5,000	5,000	0.00
100-61-3510-51-2901 SICK LEAVE SELL BACK	10,000	10,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	4,418,139	4,682,051	263,912	5.97
<u>PURCHASED/CONTRACT SERV.</u>				
100-61-3510-52-1003 SOFTWARE DEVELOPMENT	0	0	0	0.00
100-61-3510-52-1202 PSYCHOLOGICAL SERVICES	900	846	(54)	6.00-
100-61-3510-52-1301 SOFTWARE PROGRAM MAINTENANCE	1,800	1,692	(108)	6.00-
100-61-3510-52-2201 OFFICE EQUIPMENT MAINTENANCE	500	470	(30)	6.00-
100-61-3510-52-2202 COMPUTER EQUIPMENT MAINTENANC	900	846	(54)	6.00-
100-61-3510-52-2203 FIRE EQUIPMENT MAINTENANCE	5,500	5,170	(330)	6.00-
100-61-3510-52-2209 RADIO EQUIPMENT	814	765	(49)	6.02-
100-61-3510-52-2214 FACILITY IMPROVEMENTS	2,700	2,538	(162)	6.00-
100-61-3510-52-3101 VEHICLE INSURANCE	72,992	72,992	0	0.00
100-61-3510-52-3102 PROPERTY & LIABILITY INSURANC	51,114	51,114	0	0.00
100-61-3510-52-3201 POSTAGE	400	376	(24)	6.00-
100-61-3510-52-3202 TELEPHONES	41,000	38,540	(2,460)	6.00-
100-61-3510-52-3203 RADIOS/PAGERS MAINTENANCE	1,700	1,598	(102)	6.00-
100-61-3510-52-3401 PRINTING	600	564	(36)	6.00-
100-61-3510-52-3600 DUES AND SUBSCRIPTIONS	1,500	1,410	(90)	6.00-
100-61-3510-52-3701 SCHOOLS, SEMINARS, TRAVEL	4,500	4,230	(270)	6.00-
100-61-3510-52-3712 TRAINING AIDS	1,000	940	(60)	6.00-
100-61-3510-52-3713 COMPUTER TRAINING	1,000	940	(60)	6.00-
100-61-3520-52-3718 SUPPRESSION UNIFORM SUPPLY	38,500	36,190	(2,310)	6.00-
100-61-3570-52-2204 HVAC MAINTENANCE	15,989	0	(15,989)	100.00-
TOTAL PURCHASED/CONTRACT SERV.	243,409	221,221	(22,188)	9.12-
<u>SUPPLIES</u>				
100-61-3510-53-1102 OFFICE SUPPLIES	1,800	1,692	(108)	6.00-
100-61-3510-53-1103 COPIER EXPENSE	1,800	1,692	(108)	6.00-
100-61-3510-53-1104 FACILITY SUPPLIES	9,500	8,930	(570)	6.00-
100-61-3510-53-1105 GENERAL DEPARTMENT EXPENSES	2,000	1,180	(820)	41.00-
100-61-3510-53-1106 FACILITY MAINT & REPAIRS	15,000	30,000	15,000	100.00
100-61-3510-53-1210 UTILITIES -WATER/SEWER	5,000	5,000	0	0.00
100-61-3510-53-1221 UTILITIES -NATURAL GAS	18,000	18,000	0	0.00
100-61-3510-53-1231 UTILITIES - ELECTRICITY	39,400	39,400	0	0.00
100-61-3510-53-1270 FLEET GAS CHARGE	61,525	46,000	(15,525)	25.23-
100-61-3510-53-1604 OFFICE IMPROVEMENTS	500	470	(30)	6.00-

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CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-61-3510-53-1702 UNIFORMS & RAINWEAR	18,000	16,920	(1,080)	6.00-
100-61-3510-53-1709 FILM /PUB. RELATIONS EVENTS	1,000	940	(60)	6.00-
100-61-3510-53-1713 FLEET LABOR CHARGE	25,751	25,751	0	0.00
100-61-3510-53-1714 FLEET EQUIPMENT MAINTENANCE	44,607	44,607	0	0.00
100-61-3510-53-1715 FLEET OVERHEAD CHARGE	12,091	12,091	0	0.00
100-61-3520-53-1133 FIRE HOSE	1,500	1,410	(90)	6.00-
100-61-3520-53-1134 DORMITORY EXPENSE	2,750	2,085	(665)	24.18-
100-61-3520-53-1135 BREATHING APPARATUS	4,000	3,760	(240)	6.00-
100-61-3520-53-1136 FIRE FIGHTING EQUIPMENT	5,500	5,170	(330)	6.00-
100-61-3520-53-3717 FIRE PREVENTION EDUCATION	3,020	2,839	(181)	5.99-
TOTAL SUPPLIES	<u>272,744</u>	<u>267,937</u>	<u>(4,807)</u>	<u>1.76-</u>
CAPITAL OUTLAYS				
100-61-3510-54-2401 COMPUTER EQUIPMENT OUTLAY	80,420	80,420	0	0.00
100-61-3510-54-2502 CAPITAL OUTLAY	35,000	0	(35,000)	100.00-
TOTAL CAPITAL OUTLAYS	<u>115,420</u>	<u>80,420</u>	<u>(35,000)</u>	<u>30.32-</u>
TOTAL FIRE-FIREFIGHTERS &ADMIN	5,049,712	5,251,629	201,917	4.00

**Department of Fire and Emergency Services
Line Item Explanation Schedule
FY 2020-2021**

		<u>Budget Variance</u>
100-61-3510-51-1101	Salaries	237,865
The line item increase is based on actual salaries and the cost of the addition of the Deputy Chief position which had previously been frozen. It also includes adjustments from the Wage and Comp Study implemented October 16, 2019.		
100-61-3510-51-2101	Life and Health Insurance	9,412
The line item increase is based on anticipated needs for FY 2020-2021.		
100-61-3510-51-2201	FICA	5,703
The line item increase is based on anticipated needs for FY 2020-2021.		
100-61-3510-51-2301	Medicare	1,334
The line item increase is based on anticipated needs for FY 2020-2021.		
100-61-3510-51-2401	Retirement Contributions	4,599
The line item increase is based on anticipated needs for FY 2020-2021.		
100-61-3510-51-2702	Workers' Comp Claims-Fire	5,000
The line item increase is based on anticipated needs for FY 2020-2021.		
100-61-3510-52-1202	Psychological Services	(54)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-61-3510-52-1301	Software Program Maintenance	(108)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-61-3510-52-2201	Office Equipment Maintenance	(30)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-61-3510-52-2202	Computer Equipment Maintenance	(54)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-61-3510-52-2203	Fire Equipment Maintenance	(330)
The line item decrease is based on anticipated needs for FY 2020-2021.		
100-61-3510-52-2209	Radio Equipment	(49)
The line item decrease is based on anticipated needs for FY 2020-2021.		

**Department of Fire and Emergency Services
Line Item Explanation Schedule (Continued)
FY 2020-2021**

	<u>Budget Variance</u>
<p>100-61-3510-52-2214 Facility Improvements The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(162)
<p>100-61-3510-52-3201 Postage The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(24)
<p>100-61-3510-52-3202 Telephones The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(2,460)
<p>100-61-3510-52-3203 Radios/Pagers Maintenance The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(102)
<p>100-61-3510-52-3401 Printing The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(36)
<p>100-61-3510-52-3600 Dues and Subscriptions The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(90)
<p>100-61-3510-52-3701 Schools, Seminars, Travel The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(270)
<p>100-61-3510-52-3712 Training Aids The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(60)
<p>100-61-3510-52-3713 Computer Training The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(60)
<p>100-61-3520-52-3718 Suppression Uniform Supply The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(2,310)
<p>100-61-3570-52-2204 HVAC Maintenance The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(15,989)
<p>100-61-3510-53-1102 Office Supplies The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(108)
<p>100-61-3510-53-1103 Copier Expense The line item decrease is based on anticipated needs for FY 2020-2021.</p>	(108)

**Department of Fire and Emergency Services
Line Item Explanation Schedule (Continued)
FY 2020-2021**

	<u>Budget Variance</u>
100-61-3510-53-1104 Facility Supplies The line item decrease is based on anticipated needs for FY 2020-2021.	(570)
100-61-3510-53-1105 General Department Expenses The line item decrease is based on anticipated needs for FY 2020-2021.	(820)
100-61-3510-53-1106 Facility Maintenance and Repairs The line item increase is based on actual expenses for current and previous fiscal years.	15,000
100-61-3510-53-1270 Fleet Gas Charge The line item decrease is based on allocated (actual) amounts for FY 2018-2019 and current year expenditure trends.	(15,525)
100-61-3510-53-1604 Office Improvements The line item decrease is based on anticipated needs for FY 2020-2021.	(30)
100-61-3510-53-1702 Uniforms & Rainwear The line item decrease is based on anticipated needs for FY 2020-2021.	(1,080)
100-61-3510-53-1709 Film/Pub. Relations Events The line item decrease is based on anticipated needs for FY 2020-2021.	(60)
100-61-3520-53-1133 Fire Hose The line item decrease is based on anticipated needs for FY 2020-2021.	(90)
100-61-3520-53-1134 Dormitory Expense The line item decrease is based on anticipated needs for FY 2020-2021.	(665)
100-61-3520-53-1135 Breathing Apparatus The line item decrease is based on anticipated needs for FY 2020-2021.	(240)
100-61-3520-53-1136 Fire Fighting Equipment The line item decrease is based on anticipated needs for FY 2020-2021.	(330)
100-61-3520-53-3717 Fire Prevention Education The line item decrease is based on anticipated needs for FY 2020-2021.	(181)
100-61-3510-54-2401 Capital Outlay The line item decrease is based on anticipated needs for FY 2020-2021.	(35,000)

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CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
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100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>EMERGENCY MGMT SERVICES</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-62-3920-51-1101 SALARIES	0	0	0	0.00
100-62-3920-51-1301 OVERTIME	0	0	0	0.00
100-62-3920-51-2101 LIFE AND HEALTH INSURANCE	0	0	0	0.00
100-62-3920-51-2201 FICA	0	0	0	0.00
100-62-3920-51-2301 MEDICARE	0	0	0	0.00
100-62-3920-51-2401 RETIREMENT CONTRIBUTIONS	0	0	0	0.00
100-62-3920-51-2901 SICK LEAVE SELL BACK	0	0	0	0.00
TOTAL PERSONAL SERV. & EE BENE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
<u>PURCHASED/CONTRACT SERV.</u>				
100-62-3920-52-3201 POSTAGE	250	250	0	0.00
100-62-3920-52-3202 TELEPHONES	930	930	0	0.00
100-62-3920-52-3203 RADIOS/PAGERS MAINTENANCE	100	0	(100)	100.00-
100-62-3920-52-3601 DUES AND SUBSCRIPTIONS	100	0	(100)	100.00-
100-62-3920-52-3701 SCHOOLS, SEMINARS, TRAVEL	500	500	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	<u>1,880</u>	<u>1,680</u>	<u>(200)</u>	<u>10.64-</u>
<u>SUPPLIES</u>				
100-62-3920-53-1102 OFFICE SUPPLIES	500	500	0	0.00
100-62-3920-53-1105 GENERAL DEPARTMENT EXPENSES	300	300	0	0.00
100-62-3920-53-1138 EQUIPMENT	1,500	1,020	(480)	32.00-
TOTAL SUPPLIES	<u>2,300</u>	<u>1,820</u>	<u>(480)</u>	<u>20.87-</u>
TOTAL EMERGENCY MGMT SERVICES	4,180	3,500	(680)	16.27-

**Department of Fire and Emergency Services
Line Item Explanation Schedule
FY 2020-2021**

	<u>Budget Variance</u>
100-62-3920-52-3203 Radios/Pagers Maintenance The line item decrease is based on anticipated needs for FY 2020-2021.	(100)
100-62-3920-52-3601 Dues and Subscriptions The line item decrease is based on anticipated needs for FY 2020-2021.	(100)
100-62-3920-53-1138 Equipment The line item decrease is based on anticipated needs for FY 2020-2021.	(480)

Public Works Department Authorized Positions

Maintenance Division

1. One (1) Director of Public Works
2. One (1) Deputy Director
3. One (1) Street Supervisor
4. One (1) Parks Supervisor
5. One (1) Building Maintenance Supervisor
6. One (1) Administrative Supervisor
7. One (1) Foreman – Building Maintenance
8. Five (5) Trade Specialists
9. One (1) Sign Shop Tech
10. One (1) Small Equip Repair / Tool Room
11. Two (2) Foreman - Streets
12. Four (4) Heavy Equipment Operators
13. One (1) Maintenance Worker, Sr.
14. Three (3) Foreman (Parks)
15. Thirteen (13) Maintenance Workers
16. Two (2) Part-Time Maintenance Workers

There are 37 (thirty-seven) full-time positions and two (2) part-time positions in the Maintenance Division.

Sanitation Division

1. One (1) Administrative Assistant
2. Two (2) Sanitation Administrators

There are three (3) full-time positions in the Sanitation Division.

Fleet Division

1. One (1) Fleet Supervisor
2. One (1) Fleet Foreman
3. One (1) Parts Manager
4. One (1) Mechanic III
5. Two (2) Mechanic II

There are six (6) full-time positions in the Fleet Division.

There are a total of forty-six (46) full time positions and two (2) part-time positions in the Department of Public Works.

CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
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100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>FLEET SERVICES</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-27-4900-51-1101 SALARIES	288,129	254,382	(33,747)	11.71-
100-27-4900-51-1301 OVERTIME	4,000	4,000	0	0.00
100-27-4900-51-2101 LIFE AND HEALTH INSURANCE	131,120	129,438	(1,682)	1.28-
100-27-4900-51-2201 FICA	18,174	18,174	0	0.00
100-27-4900-51-2301 MEDICARE	4,250	4,250	0	0.00
100-27-4900-51-2401 RETIREMENT CONTRIBUTIONS	4,455	4,455	0	0.00
100-27-4900-51-2701 WORKERS' COMP INSURANCE	3,279	3,279	0	0.00
100-27-4900-51-2702 WORKERS' COMP CLAIMS - FLEET	1,000	1,000	0	0.00
100-27-4900-51-2901 SICK LEAVE SELLBACK	1,000	1,000	0	0.00
TOTAL PERSONAL SERV. & EE BENE	455,407	419,977	(35,429)	7.78-
<u>PURCHASED/CONTRACT SERV.</u>				
100-27-4900-52-1102 OFFICE SUPPLIES	650	650	0	0.00
100-27-4900-52-1301 SOFTWARE MAINTENANCE	4,700	4,700	0	0.00
100-27-4900-52-1712 EQPT MAINT/ALL DEPARTMENTS	300,000	300,000	0	0.00
100-27-4900-52-2202 COMPUTER EQUIPMENT MAINTENANC	36,550	4,761	(31,789)	86.97-
100-27-4900-52-2214 FACILITY IMPROVMENTS	1,000	1,000	0	0.00
100-27-4900-52-3101 VEHICLE INSURANCE	3,157	3,157	0	0.00
100-27-4900-52-3102 PROPERTY & LIABILITY INSURANC	9,018	9,018	0	0.00
100-27-4900-52-3202 TELEPHONES	2,000	2,000	0	0.00
100-27-4900-52-3701 SCHOOLS, SEMINARS, TRAVEL	3,000	3,000	0	0.00
100-27-4900-52-3919 FUEL MASTER MAINTENANCE CONTR	4,300	4,500	200	4.65
TOTAL PURCHASED/CONTRACT SERV.	364,375	332,786	(31,589)	8.67-
<u>SUPPLIES</u>				
100-27-4900-53-1103 COPIER EXPENSE	2,110	1,800	(310)	14.69-
100-27-4900-53-1104 FACILITY SUPPLIES	2,000	2,000	0	0.00
100-27-4900-53-1105 GENERAL DEPARTMENT EXPENSES	1,500	1,000	(500)	33.33-
100-27-4900-53-1106 FACILITY MAINT & REPAIRS	12,500	11,500	(1,000)	8.00-
100-27-4900-53-1221 UTILITIES NATURAL GAS	4,430	3,500	(930)	20.99-
100-27-4900-53-1231 UTILITIES ELECTRICITY	10,000	10,500	500	5.00
100-27-4900-53-1270 GAS ALL DEPARTMENTS	325,940	300,000	(25,940)	7.96-
100-27-4900-53-1601 SMALL TOOLS AND EQUIPMENT	2,500	2,500	0	0.00
100-27-4900-53-1604 OFFICE IMPROVEMENTS	1,000	0	(1,000)	100.00-
100-27-4900-53-1701 UNIFORMS/SHOP RAGS	7,000	7,000	0	0.00
TOTAL SUPPLIES	368,980	339,800	(29,180)	7.91-
<u>CAPITAL OUTLAYS</u>				
100-27-4900-54-2502 CAPITAL OUTLAY	0	0	0	0.00
100-27-4900-54-2503 TOOL ALLOWANCE	2,400	2,400	0	0.00
TOTAL CAPITAL OUTLAYS	2,400	2,400	0	0.00
<u>ALLOCATION</u>				
100-27-4900-99-9999 ALLOCATE FLEET SVCS EXPENSES	(1,191,162)	(1,094,963)	96,199	8.08-
TOTAL ALLOCATION	(1,191,162)	(1,094,963)	96,199	8.08-
TOTAL FLEET SERVICES	(0)	0	0	100.00-

**Public Works
Line Item Explanation Schedule - Fleet
FY 2020-2021**

	<u>Budget Variance</u>
100-27-4900-51-1101 Salaries The line item decrease is based on actual salaries, but includes adjustments from the Wage and Comp Study implemented October 16, 2019.	(33,747)
100-27-4900-51-2101 Life and Health Insurance The line item decrease is based on anticipated needs for FY 2020-2021.	(1,682)
100-27-4900-52-2202 Computer Equipment Maintenance The line item decrease is based on actual expenses for current year and previous fiscal years.	(31,789)
100-27-4900-52-3919 Fuel Master Maintenance Cont The line item increase is based on anticipated needs for FY 2020-2021.	200
100-27-4900-53-1103 Copier Expense The line item decrease is based on anticipated needs for FY 2020-2021.	(310)
100-27-4900-53-1105 General Department Expenses The line item decrease is based on anticipated needs for FY 2020-2021.	(500)
100-27-4900-53-1106 Facility Maintenance & Repairs The line item decrease is based on allocation of actual amounts to be billed for FY 2020-2021.	(1,000)
100-27-4900-53-1221 Utilities-Natural Gas The line item decrease is based on anticipated needs for FY 2020-2021.	(930)
100-27-4900-53-1231 Utilities-Electricity The line item increase is based on anticipated needs for FY 2020-2021.	500
100-27-4900-53-1270 Gas All Departments The line item decrease is based on anticipated needs for FY 2020-2021.	(25,940)
100-27-4900-53-1604 Office Improvements The line item decrease is based on anticipated needs for FY 2020-2021.	(1,000)
100-27-4900-99-9999 Allocate Fleet Services Expenses The change reflects an increase in the total amount of fleet expenses to be allocated to all other departments during FY 2020-2021.	96,199

CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>PUBLIC WORKS - STREETS</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
100-51-4210-51-1101 SALARIES	1,509,815	1,427,512	(82,303)	5.45-
100-51-4210-51-1301 OVERTIME	49,000	49,000	0	0.00
100-51-4210-51-2101 LIFE AND HEALTH INSURANCE	663,558	664,738	1,180	0.18
100-51-4210-51-2201 FICA	96,646	96,646	0	0.00
100-51-4210-51-2301 MEDICARE	22,603	22,603	0	0.00
100-51-4210-51-2401 RETIREMENT CONTRIBUTIONS	24,000	24,000	0	0.00
100-51-4210-51-2701 WORKER'S COMP INSURANCE	10,098	10,098	0	0.00
100-51-4210-51-2702 WORKERS' COMP CLAIMS - STREET	15,000	15,000	0	0.00
100-51-4210-51-2901 SICK LEAVE SELL BACK	2,000	2,000	0	0.00
100-51-4210-51-2904 EMPLOYEE RECOGNITION	1,200	1,200	0	0.00
TOTAL PERSONAL SERV. & EE BENE	2,393,921	2,312,798	(81,123)	3.39-
<u>PURCHASED/CONTRACT SERV.</u>				
100-51-4210-52-1301 TOPOGRAPHIC SURVEYS	0	0	0	0.00
100-51-4210-52-1302 SOFTWARE PROGRAM MAINTENANCE	28,050	28,050	0	0.00
100-51-4210-52-1601 SMALL TOOLS AND EQUIPMENT	8,600	8,000	(600)	6.98-
100-51-4210-52-3101 VEHICLE INSURANCE	42,933	42,933	0	0.00
100-51-4210-52-3102 PROPERTY & LIABILITY INSURANC	27,769	27,769	0	0.00
100-51-4210-52-3201 POSTAGE	300	300	0	0.00
100-51-4210-52-3202 TELEPHONES	26,000	26,000	0	0.00
100-51-4210-52-3203 RADIOS/PAGERS MAINTENANCE	2,300	1,500	(800)	34.78-
100-51-4210-52-3401 PRINTING	1,000	1,000	0	0.00
100-51-4210-52-3601 DUES AND SUBSCRIPTIONS	850	850	0	0.00
100-51-4210-52-3701 SCHOOLS, SEMINARS, TRAVEL	5,150	5,000	(150)	2.91-
100-51-4270-52-1232 WARNING REGULATORY	5,000	20,000	15,000	300.00
100-51-7410-52-3924 ENGINEERING CONSULTING	0	0	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	147,952	161,402	13,450	9.09
<u>SUPPLIES</u>				
100-51-4210-53-1102 OFFICE SUPPLIES	2,300	2,300	0	0.00
100-51-4210-53-1103 COPIER EXPENSE	1,700	1,700	0	0.00
100-51-4210-53-1104 FACILITY SUPPLIES	2,800	3,000	200	7.14
100-51-4210-53-1105 GENERAL DEPARTMENT EXPENSES	2,800	2,000	(800)	28.57-
100-51-4210-53-1106 FACILITY MAINT AND REPAIR	20,000	20,000	0	0.00
100-51-4210-53-1122 MOSQUITO CONTROL CHEMICALS	8,000	4,000	(4,000)	50.00-
100-51-4210-53-1210 UTILITIES -WATER/SEWER	12,000	12,000	0	0.00
100-51-4210-53-1221 UTILITIES -NATURAL GAS	2,500	2,000	(500)	20.00-
100-51-4210-53-1231 UTILITIES - ELECTRICITY	20,000	20,000	0	0.00
100-51-4210-53-1270 FLEET GAS CHARGE	134,210	130,000	(4,210)	3.14-
100-51-4210-53-1602 TRASH EQUIPMENT	0	0	0	0.00
100-51-4210-53-1702 UNIFORMS & RAINWEAR	23,450	25,000	1,550	6.61
100-51-4210-53-1713 FLEET LABOR CHARGE	92,347	79,500	(12,847)	13.91-
100-51-4210-53-1714 FLEET EQUIPMENT MAINTENANCE	118,825	104,000	(14,825)	12.48-
100-51-4210-53-1715 FLEET OVERHEAD CHARGE	32,199	30,000	(2,199)	6.83-
100-51-4210-53-1717 SAFETY EQUIPMENT	3,000	2,000	(1,000)	33.33-
100-51-4221-53-1120 ASBESTOS REMOVAL	0	0	0	0.00

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CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
100-51-4221-53-1122 RIGHT-OF-WAY ENHANCEMENTS	16,000	16,000	0	0.00
100-51-4221-53-1123 STREET MAINTENANCE	25,000	30,000	5,000	20.00
100-51-4250-53-1153 LMIG SAFETY GRANT 2016	0	0	0	0.00
100-51-4250-53-1154 LMIG SAFETY GRANT 2017	0	0	0	0.00
100-51-4250-53-1155 LMIG ROAD GRANT 2017	0	0	0	0.00
100-51-4250-53-1156 LMIG ROAD GRANT 2018	0	0	0	0.00
100-51-4250-53-1157 LMIG RD GRANT 2018-2019	190,000	0	(190,000)	100.00-
100-51-4250-53-1158 LMIG RD GRANT 2019-2020	195,000	0	(195,000)	100.00-
100-51-4250-53-1159 LMIG RD GRANT 2020-2021	0	198,000	198,000	0.00
100-51-4260-53-1233 STREET LIGHTING	340,000	335,000	(5,000)	1.47-
100-51-4270-53-1231 UTILITIES-TRAFFIC ELECTRICITY	11,000	11,000	0	0.00
TOTAL SUPPLIES	1,253,131	1,027,500	(225,631)	18.01-
<u>CAPITAL OUTLAYS</u>				
100-51-4210-54-2502 CAPITAL OUTLAY	396,000	40,000	(356,000)	89.90-
TOTAL CAPITAL OUTLAYS	396,000	40,000	(356,000)	89.90-
<hr/>				
TOTAL PUBLIC WORKS - STREETS	4,191,004	3,541,700	(649,304)	15.49-

Public Works
Line Item Explanation Schedules- Streets
FY 2020-2021

	<u>Budget</u> <u>Variance</u>
100-51-4210-51-1101 Salaries	(82,303)
The line item decrease is based on actual salaries, but includes adjustments from the Wage and Comp Study implemented October 16, 2019.	
100-51-4210-51-2101 Life and Health Insurance	1,180
The line item increase is based on anticipated needs for FY 2020-2021.	
100-51-4210-52-1601 Small Tools and Equipment	(600)
The line item decrease is based on actual expenses for current and previous fiscal years.	
100-51-4210-52-3203 Radios/Pagers Maintenance	(800)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-51-4210-52-3701 Schools, Seminars, Travel	(150)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-51-4270-52-1232 Warning Regulatory	15,000
The line item increase is based on anticipated needs for FY 2020-2021.	
100-51-4210-53-1104 Facility Supplies	200
The line item increase is based on anticipated needs for FY 2020-2021.	
100-51-4210-53-1105 General Department Expense	(800)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-51-4210-53-1122 Mosquito Control Chemicals	(4,000)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-51-4210-53-1221 Utilities-Natural Gas	(500)
The line item decrease is based on anticipated needs for FY 2020-2021.	
100-51-4210-53-1270 Fleet Gas Charge	(4,210)
The line item decrease is based on allocated (actual) amounts for FY 2018-19 and current year expenditure trends.	
100-51-4210-53-1702 Uniform & Rainwear	1,550
The line item increase is based on anticipated needs for FY 2020-2021.	

Public Works
Line Item Explanation Schedules- Streets (Continued)
FY 2020-2021

	<u>Budget Variance</u>
100-51-4210-53-1713 Fleet Labor Charge The line item decrease is based on allocated (actual) amounts for FY 2018-19 and current year expenditure trends.	(12,847)
100-51-4210-53-1714 Fleet Equipment Maintenance The line item decrease is based on allocated (actual) amounts for FY 2018-19 and current year expenditure trends.	(14,825)
100-51-4210-53-1715 Fleet Overhead Charge The line item decrease is based on allocated (actual) amounts for FY 2018-19 and current year expenditure trends.	(2,199)
100-51-4210-53-1717 Safety Equipment The line item decrease is based on anticipated needs for FY 2020-2021.	(1,000)
100-51-4221-53-1123 Street Maintenance The line item increase is based on anticipated needs for FY 2020-2021.	5,000
100-51-4250-53-1157 LMIG RD Grant 2018-2019 This line decrease is based on the anticipated grant from state.	(190,000)
100-51-4250-53-1158 LMIG RD Grant 2019-2020 This line decrease is based on the anticipated grant from state.	(195,000)
100-51-4250-53-1159 LMIG RD Grant 2020-2021 This line increase is based on the anticipated grant from state.	198,000
100-51-4260-53-1233 Street Lighting The line item decrease is based on anticipated needs for FY 2020-2021.	(5,000)
100-51-4210-54-2502 Capital Outlay The line item decrease is based on anticipated needs for FY 2020-2021.	(356,000)

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CITY OF FOREST PARK
BUDGET COMPARISON REPORT
AS OF: JUNE 30TH, 2020

100-GENERAL FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>PUBLIC WORKS - PARKS</u> =====				
<u>SUPPLIES</u>				
100-54-6210-53-1128 MAINTENANCE CITY LIMIT SIGNS	0	0	0	0.00
100-54-6210-53-1601 SMALL TOOLS AND EQUIPMENT	20,000	15,000	(5,000)	25.00-
100-54-6210-53-1602 SMALL EQUIPMENT MAINTENANCE	6,400	6,400	0	0.00
100-54-6210-53-2212 MAINTENANCE CONTRACTS	32,500	32,500	0	0.00
100-54-6220-53-1129 PARKS MAINTENANCE	34,000	34,000	0	0.00
100-54-6230-53-1127 LANDSCAPING CITY	15,000	15,000	0	0.00
TOTAL SUPPLIES	<u>107,900</u>	<u>102,900</u>	<u>(5,000)</u>	<u>4.63-</u>
<u>CAPITAL OUTLAYS</u>				
100-54-6149-54-2300 STARR PARK IMPROVEMENTS - CAP	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
 TOTAL PUBLIC WORKS - PARKS	 107,900	 102,900	 (5,000)	 4.63-

**Public Works-Parks
Line Item Explanation Schedule
FY 2020-2021**

100-54-6210-53-1601 Small Equipment Maintenance
The line item decrease is based on anticipates needs for FY 2020-2021.

**Budget
Variance**

(5,000)

CITY OF FOREST PARK
 BUDGET COMPARISON REPORT
 AS OF: JUNE 30TH, 2020

540-SANITATION FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	BUDGET	VARIANCE	PERCENT
<u>SOLID WASTE COLLECTION</u>				
=====				
<u>PERSONAL SERV. & EE BENE</u>				
540-72-4520-51-1101 SALARIES - SOLID WASTE COLLEC	142,881	135,314	(7,568)	5.30-
540-72-4520-51-1301 OVERTIME	5,000	5,000	0	0.00
540-72-4520-51-2101 LIFE AND HEALTH INSURANCE	74,092	74,092	0	0.00
540-72-4520-51-2201 FICA	9,355	9,355	0	0.00
540-72-4520-51-2301 MEDICARE	2,188	2,188	0	0.00
540-72-4520-51-2401 RETIREMENT CONTRIBUTIONS	5,000	5,000	0	0.00
540-72-4520-51-2701 WORKER'S COMPENSATION INSURAN	7,803	7,803	0	0.00
540-72-4520-51-2901 SICK LEAVE SELL BACK	800	800	0	0.00
540-72-4520-51-2904 EMPLOYEE RECOGNITION	0	0	0	0.00
TOTAL PERSONAL SERV. & EE BENE	247,119	239,551	(7,568)	3.06-
<u>PURCHASED/CONTRACT SERV.</u>				
540-72-4520-52-3000 SOLID WASTE COLLECTION FEES	1,400,000	1,500,000	100,000	7.14
540-72-4520-52-3101 VEHICLE INSURANCE	4,162	4,162	0	0.00
540-72-4520-52-3102 PROPERTY & LIABILITY INSURANC	11,811	11,811	0	0.00
540-72-4520-52-3201 POSTAGE	300	500	200	66.67
540-72-4520-52-3202 TELEPHONE	1,100	1,100	0	0.00
540-72-4520-52-3401 PRINTING	50	0	(50)	100.00-
540-72-4520-52-3601 DUES AND SUBSCRIPTIONS	0	0	0	0.00
540-72-4530-52-3000 SOLID WASTE DISPOSAL	10,500	12,000	1,500	14.29
540-72-4530-52-3001 ROLL OFF CONTAINERS	875,000	1,300,000	425,000	48.57
540-72-4530-52-3002 RECYCLING	1,800	3,000	1,200	66.67
540-72-4540-52-3001 CLEAN SWEEP	1,500	1,500	0	0.00
TOTAL PURCHASED/CONTRACT SERV.	2,306,223	2,834,073	527,850	22.89
<u>SUPPLIES</u>				
540-72-4520-53-1102 OFFICE SUPPLIES	400	400	0	0.00
540-72-4520-53-1103 COPIER EXPENSE	1,750	1,799	49	2.80
540-72-4520-53-1105 GENERAL DEPARTMENT EXPENSES	300	300	0	0.00
540-72-4520-53-1270 FLEET GAS CHARGE	4,522	4,000	(522)	11.54-
540-72-4520-53-1600 TRASH EQUIPMENT	0	0	0	0.00
540-72-4520-53-1702 UNIFORMS AND RAINWEAR	0	0	0	0.00
540-72-4520-53-1713 FLEET LABOR CHARGE	3,946	3,000	(946)	23.97-
540-72-4520-53-1714 FLEET EQUIPMENT MAINTENANCE C	2,486	2,400	(86)	3.46-
540-72-4520-53-1715 FLEET OVERHEAD CHARGE	1,300	1,000	(300)	23.08-
TOTAL SUPPLIES	14,704	12,899	(1,805)	12.28-
<u>CAPITAL OUTLAYS</u>				
540-72-4520-54-2502 CAPITAL OUTLAY	0	0	0	0.00
TOTAL CAPITAL OUTLAYS	0	0	0	0.00
TOTAL SOLID WASTE COLLECTION	2,568,046	3,086,523	518,477	20.19

Public Works
Line Item Explanation Schedules- Sanitation
FY 2020-2021

	<u>Budget Variance</u>
540-72-4520-51-1101 Salaries The line item decrease is based on actual salaries, but includes adjustments From the Wage and Comp Study implemented October 16, 2019.	(7,568)
540-72-4520-52-3000 Solid Waste Collection Fees The line item increase is based on anticipated needs for FY 2020-2021.	100,000
540-72-4520-52-3201 Postage The line item increase is based on anticipated needs for FY 2020-2021,	200
540-72-4520-52-3401 Printing The line item decrease is based on actual expenses for current and previous fiscal years.	(50)
540-72-4530-52-3000 Solid Waste Disposal The line item increase is based on actual expenses for current and previous fiscal years.	1,500
540-72-4530-52-3001 Roll Off Containers The line item increase is based on actual expenses for current and previous fiscal years.	425,000
540-72-4530-52-3002 Recycling The line item increase is based on anticipated needs for FY 2020-2021,	1,200
540-72-4520-53-1103 Copier Expense The line item increase is based on anticipated needs for FY 2020-2021.	49
540-72-4520-53-1270 Fleet Gas Charge The line item decrease is based on allocated (actual) amounts for FY 2018-19 and current year expenditure trends.	(522)
540-72-4520-53-1713 Fleet Labor Charge The line item decrease is based on allocated (actual) amounts for FY 2018-19 and current year expenditure trends.	(946)
540-72-4520-53-1714 Fleet Equipment Maintenance The line item decrease is based on allocated (actual) amounts for FY 2018-19 and current year expenditure trends.	(86)

Public Works
Line Item Explanation Schedules- Sanitation (Continued)
FY 2020-2021

540-72-4520-53-1715 **Fleet Overhead Charge**
The line item decrease is based on anticipated needs for FY 2020-2021.

Budget
Variance

(300)

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

The City's budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, a glossary has been included in this document.

- Adopted (Approved) Budget:*** The funds appropriated by the City Council at the beginning of the year.
- Ad Valorem Tax:*** A tax based on the value of property.
- Appropriation:*** An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.
- Assessed Valuation:*** The value placed on property for purposes of taxation. The City of Forest Park accepts Clayton County's assessment of real and personal property at 100% of fair market value.
- Budget:*** The financial plan for the operation of a department, program or project for the current year or for the duration of the project.
- Budget Calendar:*** The schedule of key dates or milestones, which the City follows in the preparation, adoption, and administration of the budget.
- Budget Ordinance:*** The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.
- Budget Control:*** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
- Capital Outlay:*** An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than \$200 are not considered capital outlay.
- Capital Projects:*** Projects, which result in the acquisition or construction of fixed assets of a local government which, are of a long-term and permanent nature. Such assets include land, buildings and related improvements, streets and highways, bridges, and parks.
- Contingency:*** Funds set aside for unforeseen future needs and budgeted in a "non-departmental" account. Can be transferred to a departmental budget only by action of the City Council.

Department: A major administrative division of the City with indicated overall management responsibility for an operation or group of related operations within a functional area.

Encumbrance: A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchasing requisition, or a contract for goods and services.

Enterprise Fund: A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

**Expenditure/
Expense:** This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. "Expenditure" applies to the Governmental Funds, and "Expense" to Proprietary Funds

Fiscal Year: The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves, and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

Governmental

Funds: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.

Millage Rate: The ad valorem tax rate expressed in the amount-levied per thousand dollars of taxable assessed value of property. One mill is equal to one dollar per thousand.

- Operating Budget:** The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.
- Proprietary Funds:** Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.
- Retained Earnings:** A fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.
- Reserve:** An account used to indicate that a portion of funds has been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.
- Revenue:** Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines and penalties, and grants.
- Revenue Bonds:** Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.
- Special Revenue Fund:** A fund in which the revenues are designated for use for specific purposes or activities.
- Tax Digest:** Official list of all property owners, their assessed value (100% of fair market value), and the tax due on their property.
- Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Forest Park are approved by the City Council and are within limits determined by the State.
- Working Capital:** A dollar amount reserved in (General Fund) fund balance which is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.