

Approved Budget

2023



CITY OF
FORESTPARK

Approved June 6, 2022

Fiscal Year 23'
July 1, 2022 – June 30, 2023



Dr. Marc-Antonie Cooper
City Manager

745 Forest Parkway
Forest Park, GA 30297
Phone: 404-388-1555

macooper@forestparkga.gov

May 16, 2022

CITY MANAGER'S BUDGET MESSAGE FOR FISCAL YEAR 2022-23

Dear Mayor and City Council:

In accordance with Article VI Section 6.32 of the Charter for the City of Forest Park, it is my honor and privilege to submit the Proposed Budget for Fiscal Year 2022-2023 to you and the community.

The presentation of the 2022-2023 budget represents my second year as your City Manager. However, it is the first where we were able to conduct an in-depth analysis reviewing city revenues and department expenditures that helped develop a budget focused on improving our city's effectiveness and efficiency, while also retaining flexibility to adapt as circumstances and needs change during the year.

As council and community is aware, we have faced multiple obstacles this year. The seamlessly never-ending challenges of the COVID Pandemic, recruitment, and retention, as well as internal challenges presented and requiring bold solutions. What you will see in this proposed budget are answers to those challenges.

To achieve this proposed balanced budget, the team took a conservative, but direct approach to planning for the next year. This budget focuses on:

- Prioritizing the delivery of essential services.
- Maintaining a focus on continuous process improvements and operational efficiencies.
- Seizing the opportunity to evolve and stabilize as an organization.
- Improving equity, diversity, and inclusion efforts within our city.
- Strengthening and building upon a 5-year Capital Improvement Plan that ensures stewardship of the City's critical information technology infrastructure.

The City of Forest Park, Georgia Proposed Fiscal Year 2022-2023 Budget presented herein outlines a balanced and fiscally prudent plan totaling \$34,800,288.00. Our budget is balanced with no property tax increases; minimum use fund balance; a minimum salary for current employees of \$17 per hour, and an additional 7% salary increase for those over the minimum, and a 15% increase for public safety personnel; as well as increased investments in capital improvements.

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As we slowly begin to return to a new normal this proposed budget plan assures our financial future remains solid. We are committed to efficient growth and will cautiously consider all the lessons learned over the last fifteen (15) months. We are optimistic about the positive turn in the local economy, as reported property values are up approximately 67%, however, the city must remain flexible and be ready to make operational adjustments to all services to remain fiscally viable.

I want to thank Mayor Angelyne Butler, MPA, Councilwoman Kimberly James, and Councilman Dabouze Antoine, and Councilman Hector Gutierrez, and Councilwoman Latresa Akin-Wells, and Councilman Allan Mears for your input, trust, and continued support regarding the initiatives of this City Administration. It is encouraging having an opportunity to serve and an honor to be a part of the Forest Park team.

Finally, I commend our Finance Director Chiquita Barkley, Deputy Finance Director Darquita Williams, as well as each of the Department Directors for their input and assistance with the preparation of this Fiscal Year 2022-23 Annual Budget. It is a privilege to work every day with staff members willing to take the extra steps, ensuring that essential services are provided throughout our city. As your City Manager, it is my belief that we continue to fulfill the promises we committed to our residents, and I deeply appreciate each employee's efforts.

Let us continue to P.R.O.G.R.E.S.S.


Dr. Marc-Antonie Cooper, ICMA-CM
City Manager

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Legislative

City Manager

Finance

Municipal & Environmental Court

Information Technology

Human Resources

Economic Development

Police Services

Recreation & Leisure

Planning & Community Development

Fire Services

Public Works

Capital Improvement Plan

Glossary

AN ORDINANCE BY THE CITY COUNCIL OF FOREST PARK, GEORGIA, TO
ADOPT A BUDGET FOR THE FISCAL YEAR, ENDING JUNE 30, 2023; TO
PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF FOREST PARK AND
IT IS HEREBY ORDAINED BY THE AUTHORITY OF SAME THAT:

Section 1: The annual budget for the operations, capital projects, grant programs and debt service for the city for the Fiscal Year ending June 30, 2023, is **\$34,687,288**. The budget includes all revenues and expenditures for governmental and enterprise purposes as detailed in the accompanying budget documents herein incorporated and is hereby adopted in accordance with Georgia Law. The Fund Summaries are as follows:

FY 23 FUND REVENUES

TAXES:	\$25,320,170.00
LICENSE AND PERMITS:	\$971,469.00
CHARGES FOR SERVICES:	\$957,944.00
FINES AND FORFEITURES:	\$806,298.00
INVESTMENT INCOME:	\$3,199.00
MISC INCOME:	\$3,597,604.00
OTHER FINANCING SOURCES:	\$3,030,604.00
TOTAL REVENUES:	\$34,687,288.00

**FY23 GENREAL FUND
EXPENDITURES**

LEGISLATIVE:	\$1,060,686.00
CHIEF EXECUTIVE:	\$842,151.00
FINANCE:	\$5,212,621.00
COURTS:	\$498,184.00
TECHNOLOGY SERVICES:	\$1,487,123.00
HUMAN RESOURCES:	\$604,791.00
ECONOMIC DEVELOPMENT:	\$357,486.00
FLEET SERVICES:	\$167,705.00
POLICE SERVICES:	\$7,725,397.00
E911 COMMUNICATIONS:	\$681,297.00
RECREATION AND LEISURE:	\$1,805,206.00
PUBLIC WORKS:	\$3,469,784.00
PUBLIC WORKS - PARKS:	\$103,500.00
PB&Z:	\$1,206,286.00
ANIMAL CONTROL:	\$121,773.00
FIRE - EMS SERVICES:	\$1,786,107.00
FIRE - FIREFIGHTERS ADMIN:	\$5,269,401.00
EMERGENCY MANAGEMENTSERVICES:	\$28,695.00
TOTAL GENREAL FUND EXPENDITURES:	\$32,428,193.00

This Ordinance having been duly advertised and public hearings thereon held, the same adopted and approved by the Mayor and Council of the City of Forest Park, this 6th day of June, 2022.



Mayor Angelyne Butler

ATTEST:



City Clerk



APPROVED AS TO FORM:



City Attorney

EXHIBIT A

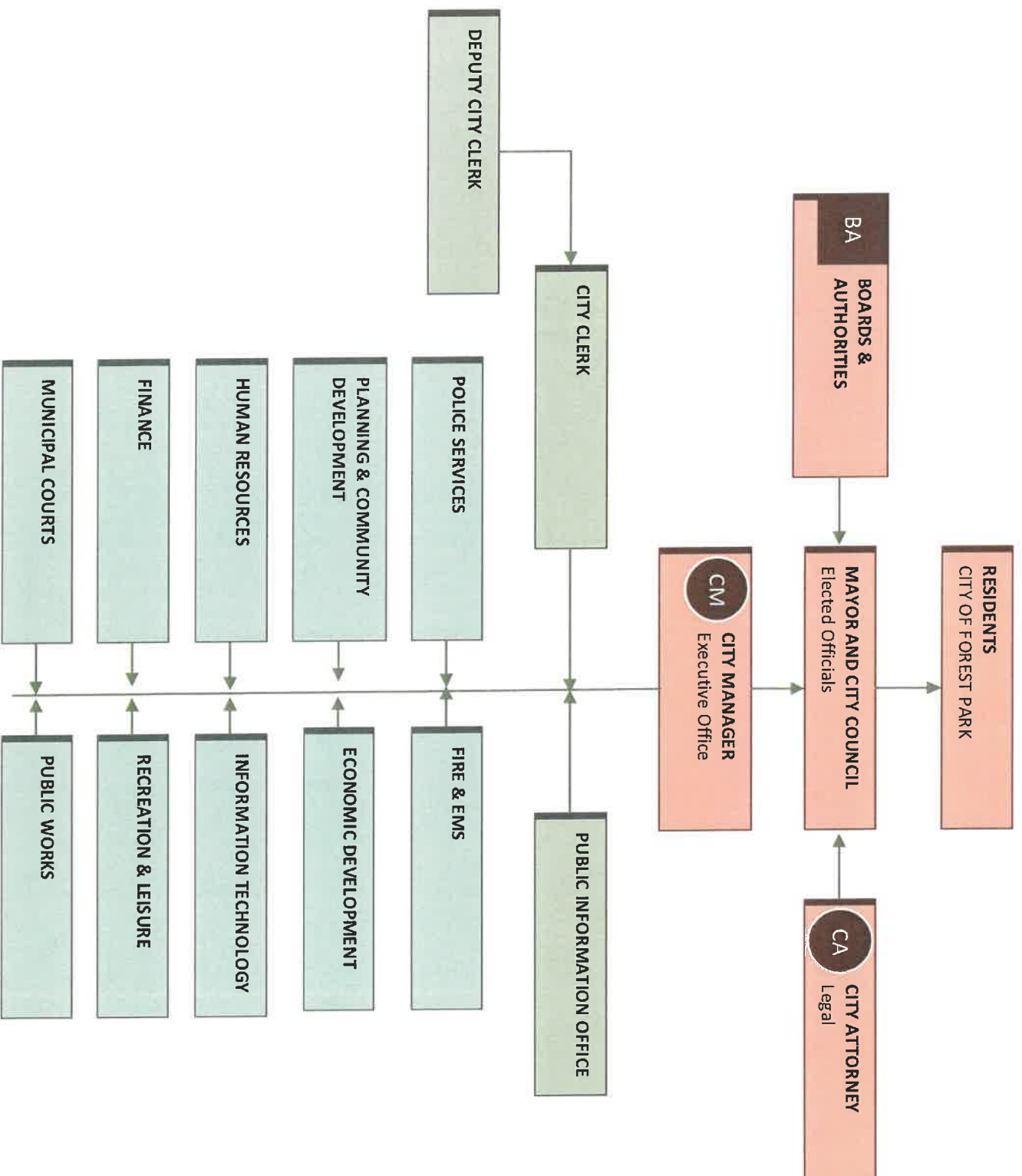
Sec. 2-3-1. - Departments established.

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

- (1) Court Services.*
- (2) Economic Development;*
- (3) Finance;*
- (4) Fire;*
- (5) Human Resources;*
- (6) Planning, Building and Zoning;*
- (7) Public Works;*
- (8) Police;*
- (9) Recreation and Leisure Services; and*
- (10) 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.

CITY OF FOREST PARK ORGANIZATION CHART



MAYOR & CITY COUNCIL

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



Angelyne Butler, MPA
Mayor



Kimberly James
Ward 1 - Councilmember



Dabbuze Antoine
Ward 2 - Councilmember
Mayor Pro-Tem



Hector Gutierrez
Ward 3 - Councilmember



Latresa Akins-Wells
Ward 4 - Councilmember



Allan Mears
Ward 5 - Councilmember

Department Overview

Finance

Accounts Payable
Property Tax Budget
Preparation Payroll
Sanitation Payments
Business Licenses
Purchasing

Technology Services

Infrastructure
Telephony
Security
Service Desk
Support

Human Resources

Personnel Services
Benefits
Physicals Want
Ads Staffing
Training
Worker's Comp
Archives

Economic Development

Business Recruitment
Business Retention
Local, State Incentives
Main Street Project
Development Guidance



CITY OF
FORESTPARK

Department Overview

Police Services

Business Recruitment
Business Retention
Local, State Incentives
Main Street Project
Development Guidance

Planning & Community Development

Permits
Code
Enforcement
Zoning Review
Board
Construction Inspections
General Inspections

Fire & EMS

Homeland Defense
Hazardous Materials
Fire Fighting
EMS Services Emergency
Management Disaster
Training Community
Emergency Response Team

Recreation & Leisure

Event Bookings
Facility Rentals
Adult/Youth Athletics
Instructional Activities
Aquatics
Day Camps
Special Events



Department Overview

Public Works

Street, PA, & Building
Maintenance

Sanitation

Vehicle Maintenance

Engine Repair

Municipal & Environmental Court

Department of Driving Services

Probation Services

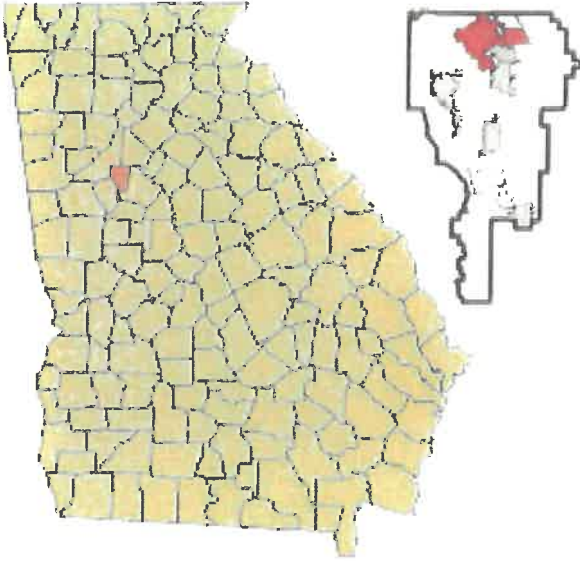
State and Superior Courts

Juvenile Court Law enforcement agencies



CITY OF
FORESTPARK

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). 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 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.

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

OPERATING BUDGET

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.

OPERATING BUDGET

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.

OPERATING BUDGET

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 2020 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.

OPERATING BUDGET

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.

FINANCIAL POLICIES

Budgeting and Accounting Control

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.

FINANCIAL POLICIES

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.

<u>Class Title</u>	<u>Grade</u>	<u>Min</u>	<u>Mid</u>	<u>Max</u>
LEAD LIFEGUARD	101	\$35,360.00	\$44,608.00	\$53,856.00
LIFEGUARD - P/T	101	\$27,200.00	\$36,448.00	\$45,696.00
RECREATION LEADER	101	\$35,360.00	\$44,608.00	\$53,856.00
HUMAN RESOURCES ASSISTANT	102	\$35,360.00	\$45,070.40	\$54,780.80
MAINTENANCE WORKER	102	\$35,360.00	\$45,070.40	\$54,780.80
MAINTENANCE WORKER P/T	102	\$35,360.00	\$45,070.40	\$547,801.80
OFFICE ASSISTANT (COUNCIL AIDE)	102	\$35,360.00	\$45,070.40	\$54,780.80
OFFICE ASSISTANT	102	\$35,360.00	\$45,070.40	\$54,780.80
RECYCLE CENTER P/T	102	\$35,360.00	\$45,070.40	\$54,780.80
PERMIT TECH	103	\$36,788.00	\$46,983.92	\$57,179.84
FINANCIAL SERVICES TECH (BUSINESS LICENSE)	104	\$36,859.40	\$47,585.12	\$58,290.84
FINANCIAL SERVICES TECH	104	\$36,859.40	\$47,585.12	\$58,290.84
MAINTENANCE WORKER SR	104	\$36,859.40	\$47,585.12	\$58,290.84
SENIOR OFFICE ASSISTANT	104	\$36,859.40	\$47,585.12	\$58,290.84
ANIMAL CONTROL OFFICER	105	\$36,934.37	\$48,175.37	\$59,416.37
SIGN TECHNICIAN	105	\$36,934.37	\$48,175.37	\$59,416.37
STAFF ASSISTANT	105	\$36,934.37	\$48,175.37	\$59,416.37
STAFF ASSISTANT (SUPPORT 3 BOARDS	105	\$36,934.37	\$48,175.37	\$59,416.37
CODE COMPLIANCE OFFICER	106	\$37,013.09	\$48,816.14	\$60,619.19
COMMUNICATIONS OPERATOR	106	\$37,013.09	\$48,816.14	\$60,619.19
FINANCIAL SERVICES TECH, SR	106	\$37,013.09	\$48,816.14	\$60,619.19
HEAVY EQUIPMENT OPERATOR	106	\$37,013.09	\$48,816.14	\$60,619.19
IT SUPPORT TECH	106	\$37,013.09	\$48,816.14	\$60,619.19
MECHANIC	106	\$37,013.09	\$48,816.14	\$60,619.19

ADMINISTRATIVE ASSISTANT	107	\$39,002.14	\$52,262.88	\$65,523.60
DEPUTY CITY CLERK	107	\$39,002.14	\$52,262.88	\$65,523.60
DEPUTY CITY MANAGER	107	\$39,002.14	\$52,262.88	\$65,523.60
PROCUREMENT ASSISTANT	107	\$39,002.14	\$52,262.88	\$65,523.60
STAFF ACCOUNTANT	107	\$39,002.14	\$52,262.88	\$65,523.60
TRADES SPECIALIST	107	\$39,002.14	\$52,262.88	\$65,523.60
PARTS MANAGER	108	\$40,952.25	\$54,876.02	\$68,799.78
RECORDS SUPERVISOR	108	\$40,952.25	\$54,876.02	\$68,799.78
RECREATION SUPERVISOR	108	\$40,952.25	\$54,876.02	\$68,799.78
SR. HEAVY EQUIPMENT OPERATOR	108	\$40,952.25	\$54,876.02	\$68,799.78
BUILDING FOREMAN	109	\$42,999.87	\$57,619.82	\$72,239.77
CITY CLERK/EXECUTIVE ASSISTANT	109	\$42,999.87	\$57,619.82	\$72,239.77
FLEET FOREMAN	109	\$42,999.87	\$57,619.82	\$72,239.77
MANAGEMENT ANALYST	109	\$42,999.87	\$57,619.82	\$72,239.77
MANAGEMENT ANALYST -GRANTS	109	\$42,999.87	\$57,619.82	\$72,239.77
PARK FOREMAN	109	\$42,999.87	\$57,619.82	\$72,239.77
POLICE ANALYST	109	\$42,999.87	\$57,619.82	\$72,239.77
SENIOR COMMUNICATIONS OPERATOR	109	\$42,999.87	\$57,619.82	\$72,239.77
STREET FOREMAN	109	\$42,999.87	\$57,619.82	\$72,239.77
ADMINISTRATIVE SUPERVISOR	110	\$45,149.86	\$60,500.81	\$75,851.75
AQUATICS COORDINATOR	110	\$45,149.86	\$60,500.81	\$75,851.75
ATHLETIC COORDINATOR	110	\$45,149.86	\$60,500.81	\$75,851.75
HUMAN RESOURCES GENERALIST	110	\$45,149.86	\$60,500.81	\$75,851.75
OFFICE COORDINATOR	110	\$45,149.86	\$60,500.81	\$75,851.75

OFFICE COORDINATOR - ACCREDITATION & QUALITY ASSURANCE	110	\$45,149.86	\$60,500.81	\$75,851.75
PROGRAM COORDINATOR	110	\$45,149.86	\$60,500.81	\$75,851.75
SANITATION ADMINISTRATOR	110	\$45,149.86	\$60,500.81	\$75,851.75
SENIOR CENTER COORDINATOR	110	\$45,149.86	\$60,500.81	\$75,851.75
CITY PLANNER	111	\$47,407.35	\$63,525.85	\$79,644.35
CODE COMPLIANCE SUPERVISOR	111	\$47,407.35	\$63,525.85	\$79,644.35
BUILDING MAINTENANCE SUPERVISOR	112	\$49,777.72	\$66,702.14	\$83,626.57
PARK SUPERVISOR	112	\$49,777.72	\$66,702.14	\$83,626.57
STREET SUPERVISOR	112	\$49,777.72	\$66,702.14	\$83,626.57
FLEET MAINTENANCE SUPERVISOR	113	\$52,266.60	\$70,037.25	\$87,807.89
FINANCE MANAGER	116	\$61,663.09	\$82,628.55	\$103,594.00
PROCUREMENT OFFICER	116	\$61,663.09	\$82,628.55	\$103,594.00
PUBLIC INFORMATION OFFICER	116	\$61,663.09	\$82,628.55	\$103,594.00
DEPUTY DIRECTOR OF FINANCE	119	\$73,441.91	\$98,411.91	\$123,382.11
DEPUTY DIRECTOR OF HUMAN RESOURCES	119	\$73,441.91	\$98,411.91	\$123,382.11
DEPUTY DIRECTOR OF PUBLIC WORKS	119	\$73,441.91	\$98,411.91	\$123,382.11
DEPUTY DIRECTOR OF RECREATION AND LEISURE	119	\$73,441.91	\$98,411.91	\$123,382.11
PROJECT MANAGER	119	\$73,441.91	\$98,411.91	\$123,382.11
DIRECTOR OF ECONOMIC DEVELOPMENT	121	\$84,076.10	\$112,661.96	\$141,247.83
DIRECTOR OF HUMAN RESOURCES	121	\$84,076.10	\$112,661.96	\$141,247.83
DIRECTOR OF INFORMATION TECHNOLOGY	121	\$84,076.10	\$112,661.96	\$141,247.83
DIRECTOR OF PLANNING, BUILDING AND ZONING	121	\$84,076.10	\$112,661.96	\$141,247.83
DIRECTOR RECREATION AND LEISURE	121	\$84,076.10	\$112,661.96	\$141,247.83
DIRECTOR OF FINANCE	122	\$90,802.18	\$121,674.92	\$152,547.66

DIRECTOR OF PUBLIC WORKS	122	\$90,802.18	\$121,674.92	\$152,547.66
CITY MANAGER	123	\$98,066.36	\$131,408.92	\$164,751.47
SEASONAL ELECTION ASSISTANT	E01	\$12.00 per hour		
SEASONAL ELECTION SUPERVISOR	E02	\$20.00 per hour		
FIREFIGHTER/EMT	F109	\$46,852.00	\$61,927.85	\$77,640.87
FIRE APPARATUS OPERATOR	F111	\$50,951.82	\$68,275.44	\$85,599.07
FIREFIGHTER/PARAMEDIC	F112	\$53,499.41	\$71,689.22	\$89,879.02
HEALTH SAFETY OFFICER	F112	\$53,499.41	\$71,689.22	\$89,879.02
EMERGENCY MANAGEMENT COORDINATOR	F114	\$58,983.11	\$79,037.36	\$99,091.61
FIRE LIEUTENANT	F114	\$58,983.11	\$79,037.36	\$99,091.61
FIRE LIEUTENANT (TRAINING)	F114	\$58,983.11	\$79,037.36	\$99,091.61
MEDICAL SERVICES OFFICER	F114	\$58,983.11	\$79,037.36	\$99,091.61
DEPUTY FIRE MARSHAL	F115	\$62,522.51	\$83,779.60	\$105,037.11
FIRE CAPTAIN	F117	\$70,249.82	\$94,134.52	\$118,019.71
FIRE BATTALION CHIEF	F118	\$74,464.81	\$99,782.84	\$125,100.89
FIRE DIVISION CHIEF TRAINING	F118	\$74,464.81	\$99,782.84	\$125,100.89
FIRE MARSHAL	F118	\$74,464.81	\$99,782.84	\$125,100.89
DEPUTY FIRE CHIEF OPERATIONS	F119	\$78,932.70	\$105,769.82	\$132,606.94
FIRE CHIEF	F122	\$90,802.18	\$121,674.92	\$152,547.66
POLICE OFFICER	P12	\$46,680.78	\$60,334.72	\$73,988.64
CIVILIAN CRIME SCENE TECHNICIAN	P14	\$49,014.82	\$64,158.99	\$79,303.17
SENIOR POLICE OFFICER	P14	\$49,014.82	\$64,158.99	\$79,303.17
MASTER POLICE OFFICER	P16	\$52,325.08	\$66,767.82	\$81,210.54
POLICE DETECTIVE	P16	\$52,325.08	\$66,767.82	\$81,210.54

POLICE SERGEANT	P21	\$61,087.55	\$80,503.24	\$99,918.93
POLICE SERGEANT TRAINING	P21	\$61,087.55	\$80,503.24	\$99,918.93
POLICE LIEUTENANT	P22	\$62,840.84	\$82,852.26	\$102,863.67
POLICE CAPTAIN	P26	\$72,479.95	\$95,768.83	\$119,057.69
POLICE MAJOR	P28	\$74,464.81	\$99,782.84	\$125,100.89
DEPUTY POLICE CHIEF	P119	\$78,932.70	\$105,769.82	\$132,606.94
POLICE CHIEF	P122	\$90,802.18	\$121,674.92	\$152,547.66
LIFEGUARD-SEASONAL	R01	\$35,360.00	\$44,608.00	\$53,856.00

Revised 03.30.2022 sdb

CITY OF FOREST PARK, GEORGIA

MISCELLANEOUS STATISTICS

June 30, 2022

Date of Incorporation	August 14, 1908
Form of Government	Council/Manager
Area	9.3 Square Miles 80
Miles of Street	20,020
Population (July 2019 Census Estimate) Fire Protection:	
Number of Stations	3
Number personnel – total	64
Police Protection:	
Number of Stations	1
Number of Police Personnel	75
Schools in Forest Pane	
Ash Street Center-Special Education Edmonds Elementary School Fountain Elementary School Huie Elementary School	
Babb Middle School Forest Park Middle School Unidos (Hendrix) Elementary School Forest Park High School	
School Enrollment Recreation and Culture:	6,403
Number of Parks Number of Libraries	1
Employees:	263
Classified Service Exempt	31
Unemployment Rate (Clayton County)	5%
Per Capita Income (2010 Census)	\$13,778

**PROJECTED REVENUES AND REQUESTED BUDGETS
FY 2022-2023**

GENERAL FUND	FY 2021-22	FY 2022-23	VARIANCE
PROJECTED REVENUES			
REVENUES - GENERAL FUND	\$ 30,058,146	\$ 32,174,828	\$ 2,116,682
TRANSFER FROM SANITATION FUND	\$ 1,675,603	\$ 1,675,603	\$ -
USE OF FUND BALANCE	\$ 2,980,603	\$ 836,857	\$ (2,143,746)
TOTAL ANTICIPATED REVENUE	\$ 34,714,352	\$ 34,687,288	\$ (27,064)

DEPARTMENT EXPENDITURE REQUESTS	FY 2021-22	FY 2022-23	VARIANCE
LEGISLATIVE OFFICE	\$ 819,770	\$ 1,060,686	\$ 240,916
CITY MANAGER OFFICE	\$ 1,222,133	\$ 842,151	\$ (379,982)
FINANCE OFFICE	\$ 5,425,249	\$ 5,212,621	\$ (212,628)
MUNICIPAL & ENVIORMENTAL COURT DIVISION	\$ 139,007	\$ 498,184	\$ 359,177
TECHNOLOGY SERVICES	\$ 724,540	\$ 1,487,123	\$ 762,583
HUMAN RESOURCES	\$ 578,652	\$ 604,791	\$ 26,139
ECONOMIC DEVELOPMENT	\$ 291,638	\$ 357,486	\$ 65,848
POLICE SERVICES	\$ 10,179,524	\$ 7,725,397	\$ (2,454,127)
E911 COMMUNICATIONS	\$ 764,386	\$ 681,297	\$ (83,089)
ANIMAL CONTROL	\$ 129,212	\$ 121,773	\$ (7,439)
RECREATION AND LEISURE	\$ 1,333,520	\$ 1,805,206	\$ 471,686
PLANNING & COMMUNITY DEVELOPMENT	\$ 967,478	\$ 1,206,286	\$ 238,808
FIRE EMS SERVICES	\$ 2,323,415	\$ 1,786,107	\$ (537,308)
FIRE FIGHTER ADMIM SERVICES	\$ 6,004,077	\$ 5,269,401	\$ (734,676)
EMERGENCY MGT.	\$ 3,500	\$ 28,695	\$ 25,195
PUBLIC WORKS FLEET SERVICES (included in Department Totals)	\$ 108,300	\$ 167,705	\$ 59,405
PUBLIC WORKS STREETS MAINTENANCE	\$ 3,562,050	\$ 3,469,784	\$ (92,266)
PUBLIC WORKS PARKS MAINTENANCE	\$ 137,901	\$ 103,500	\$ (34,401)
TOTAL GENERAL FUND REQUESTS	\$ 34,714,352	\$ 32,428,193	\$ (2,286,159)
CAPITAL IMPROVEMENT (CIP) BUDGET REQUESTS		\$ 2,259,096	\$ 2,259,096

GENERAL FUND REVENUES OVER (UNDER) EXPENDITURES	0	(0)	\$ (0)
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SCHEDULE OF REVENUES



REVENUES

	FY 2022 APPROVED BUDGET	FY 2023 PROJECTED BUDGET	VARIANCE
TAXES			
REAL PROP TAX CURRENT	\$ 6,405,434.00	\$ 9,894,857.23	\$ 3,489,423.23
PROPERTY TAX - UTILITY	\$ 1,887,095.00	\$ -	\$ (1,887,095.00)
LIQUOR TAXES	\$ 127,204.00	\$ 206,918.15	\$ 79,714.15
BEER TAXES	\$ 285,326.00	\$ 326,740.71	\$ 41,414.71
WINE TAXES	\$ 35,229.00	\$ 31,847.16	\$ (3,381.84)
REAL PROPERTY-PRIOR	\$ 712.00	\$ -	\$ (712.00)
PROPERTY - PERSONAL CURRENT	\$ 4,445,234.00	\$ 5,829,039.31	\$ 1,383,805.31
PROPERTY TAX - MOTOR VEHICLE	\$ 767,920.00	\$ 1,000,118.71	\$ 232,198.71
PROP TAX-PERSONAL MH	\$ 1,698.00	\$ 920.13	\$ (777.87)
INTANGIBLE TAXES	\$ 25,804.00	\$ 34,895.95	\$ 9,091.95
HEAVY DUTY EQUIPMENT TAX	\$ 27,654.00	\$ 125.07	\$ (27,528.93)
REAL ESTATE TRANS - INTANGIBL	\$ 14,155.00	\$ 64,440.67	\$ 50,285.67
FRANCHISE GA POWER	\$ 1,150,000.00	\$ 1,542,173.95	\$ 392,173.95
FRANCHISE - ATL GAS	\$ 31,000.00	\$ 91,064.13	\$ 60,064.13
FRANCHISE - COMCAST	\$ 125,000.00	\$ 117,908.65	\$ (7,091.35)
FRANCHISE FEES AT&T/BELLSOUTH	\$ 55,000.00	\$ 51,182.51	\$ (3,817.49)
FRANCHISE TAXES - BIRCH COMM.	\$ 1,000.00	\$ -	\$ (1,000.00)
FRANCHISE TAXES - MCI/VERIZON	\$ 19,000.00	\$ -	\$ (19,000.00)
SOUTHERN COMPANY GAS FRANCHIS	\$ 100,000.00	\$ 91,064.13	\$ (8,935.87)
FRANCHISE - OTHER	\$ 1,000.00	\$ 8,869.85	\$ 7,869.85
LOCAL OPTION SALES TAX	\$ 6,000,000.00	\$ 3,730,865.57	\$ (2,269,134.43)
BUSINESS OCCUPATION TAXES	\$ 1,200,000.00	\$ 2,191,731.53	\$ 991,731.53
BUS LIC & OCC TAX PENALTY	\$ 25,000.00	\$ -	\$ (25,000.00)
INSURANCE PREMIUM TAXES	\$ 1,300,000.00	\$ 31,400.00	\$ (1,268,600.00)
PENALTY & INT - DELINQUENT TAX	\$ 62,918.00	\$ 64,094.32	\$ 1,176.32
PUBLIC WORKS LIENS	\$ 17,783.00	\$ 9,912.95	\$ (7,870.05)
TOTAL TAXES	\$ 24,111,166.00	\$ 25,320,170.67	\$ 1,209,004.67

	FY 2022 APPROVED BUDGET	FY 2023 PROJECTED BUDGET	VARIANCE
LICENSES & PERMITS			
BUSINESS LIC - BEER	\$ 98,250.00	\$ 136,000.00	\$ 37,750.00
BUSINESS LIC - WINE	\$ 42,435.00	\$ 62,666.67	\$ 20,231.67
BUSINESS LIC-LIQUOR	\$ 32,085.00	\$ 38,666.67	\$ 6,581.67
LICENSE AGREEMENTS	\$ -	\$ -	\$ -
ZONING AND LAND USE FEES	\$ -	\$ -	\$ -
REG FEES - ADULT ENTERT	\$ 145,204.00	\$ 194,600.00	\$ 49,396.00
REG FEES - LIQUOR	\$ 6,469.00	\$ 16,318.08	\$ 9,849.08
BUILDING STRUCTURES & EQPT	\$ 336,291.00	\$ 515,524.59	\$ 179,233.59
PERMITS - FILMING	\$ 1,345.00	\$ 7,333.33	\$ 5,988.33
PERMIT FEES - OTHER	\$ 21,093.00	\$ 360.00	\$ (20,733.00)
PENALTIES & INT ON BUSN LICEN	\$ -	\$ -	\$ -
TOTAL LICENSES & PERMITS	\$ 683,172.00	\$ 871,469.33	\$ 288,297.33

	FY 2022 APPROVED BUDGET	FY 2023 PROJECTED BUDGET	VARIANCE
CHARGES FOR SERVICES			
OTHER - SOIL / HYDRO STUDY	\$ -	\$ -	\$ -
ELECTION QUALIFYING FEES	\$ -	\$ 6,221.60	\$ 6,221.60
PUBLIC SAFETY -ID CARDS / OTH	\$ -	\$ -	\$ -

100-00-0000-34-2120	PUBLIC SAFETY - ACC REPORTS	\$	9,832.00	\$	13,962.93	\$	4,130.93
100-00-0000-34-2130	PUBLIC SAFETY-FALSE ALARMS	\$	6,928.00	\$	200.00	\$	(6,728.00)
100-00-0000-34-2600	PUBLIC SAFETY-AMBULANCE FEES	\$	49,786.00	\$	285,253.00	\$	215,467.00
100-00-0000-34-2900	PUBLIC SAFETY-OTHER AMBULANCE	\$	300.00	\$	-	\$	(300.00)
100-00-0000-34-2905	FBI REIMBURSEMENT	\$	10,000.00	\$	1,637.31	\$	(8,362.69)
100-00-0000-34-2906	BULLET PROOF VEST PROGRAM	\$	-	\$	-	\$	-
100-00-0000-34-2907	EMPLOYEE REMUNERATION	\$	-	\$	-	\$	-
100-00-0000-34-2908	VEHICLE IMPOUND FEES	\$	61,118.00	\$	4,906.67	\$	(56,211.33)
100-00-0000-34-2910	FARMERS MARKET FEES	\$	-	\$	-	\$	-
100-00-0000-34-2911	FIRE PREVENTION INSPECTIONS	\$	104,651.00	\$	164,414.89	\$	59,763.89
100-00-0000-34-3000	LARP REVENUES	\$	-	\$	-	\$	-
100-00-0000-34-3001	LMIG PROGRAM REVENUE	\$	-	\$	-	\$	-
100-00-0000-34-3002	LMIG SAFETY GRANT 2016	\$	-	\$	-	\$	-
100-00-0000-34-3003	LMIG SAFETY GRANT 2017	\$	-	\$	-	\$	-
100-00-0000-34-3004	LMIG ROAD GRANT 2017	\$	-	\$	-	\$	-
100-00-0000-34-3005	LMIG ROAD GRANT 2018	\$	-	\$	-	\$	-
100-00-0000-34-3006	LMIG RD GRANT 2018-2019	\$	-	\$	-	\$	-
100-00-0000-34-3007	LMIG RD GRANT 2019-2020	\$	-	\$	-	\$	-
100-00-0000-34-3008	LMIG RD GRANT 2020-2021	\$	198,000.00	\$	-	\$	(198,000.00)
100-00-0000-34-3009	LMIG RD GRANT 2021-2022	\$	-	\$	268,501.68	\$	268,501.68
100-00-0000-34-3010	LMIG RD GRANT 2022-2023	\$	-	\$	-	\$	-
100-00-0000-34-4110	SANITATION -REFUSE COLLECTION	\$	-	\$	-	\$	-
100-00-0000-34-4130	OTHER REVENUE /SALE OF SCRAP	\$	25,549.00	\$	-	\$	(25,549.00)
100-00-0000-34-7200	R/L - USE OF RECREATION BLDG	\$	6,600.00	\$	11,084.67	\$	4,484.67
100-00-0000-34-7201	R/L - INSTRUCTIONAL CLASSES	\$	14,265.00	\$	4,873.33	\$	(9,391.67)
100-00-0000-34-7202	R/L - FIELD RENTAL	\$	1,956.00	\$	51,998.33	\$	50,042.33
100-00-0000-34-7203	R/L - IDENTIFICATION FEES	\$	4,140.00	\$	4,246.67	\$	106.67
100-00-0000-34-7204	R/L - INDOOR POOL	\$	25,704.00	\$	5,267.97	\$	(20,436.03)
100-00-0000-34-7205	R/L - INDOOR POOL	\$	4,250.00	\$	37,542.67	\$	33,292.67
100-00-0000-34-7300	R/L - SPECIAL EVENTS	\$	184.00	\$	40,116.67	\$	39,866.67
100-00-0000-34-7500	R/L - SWIM CLASSES	\$	3,900.00	\$	7,146.67	\$	3,246.67
100-00-0000-34-7501	R/L - YOUTH BASKETBALL	\$	1,050.00	\$	2,600.00	\$	1,550.00
100-00-0000-34-7502	R/L - T-BALL	\$	6,000.00	\$	12,146.67	\$	6,146.67
100-00-0000-34-7503	R/L - DAY CAMP	\$	3,750.00	\$	6,000.00	\$	2,250.00
100-00-0000-34-7504	R/L - SOCCER	\$	5,462.00	\$	28,673.33	\$	23,211.33
100-00-0000-34-7505	R/L - ADULT RECREATION LEAGUE	\$	750.00	\$	8,526.67	\$	7,776.67
100-00-0000-34-7506	R/L - SENIOR PROGRAMS	\$	555.00	\$	5,753.33	\$	5,198.33
100-00-0000-34-7507	R/L - GIRL'S FAST PITCH	\$	-	\$	-	\$	-
100-00-0000-34-7508	R/L - YOUTH BASEBALL	\$	-	\$	3,970.00	\$	3,970.00
100-00-0000-34-7600	RECREATION - GLOBAL PMTS	\$	-	\$	3,306.67	\$	3,306.67
100-00-0000-34-7900	R/L - CONCESSIONS	\$	-	\$	(622.24)	\$	(622.24)
		\$	548,980.00	\$	957,942.91	\$	408,962.91

TOTAL CHARGES FOR SERVICES

		FY 2022 APPROVED BUDGET	FY 2023 PROJECTED BUDGET	VARIANCE
FINES & FORFEITURES				
100-00-0000-35-1170	FINES - COURT	\$ 560,063	\$ 638,996.79	\$ 78,933.79
100-00-0000-35-1171	FINES - PROBATION COLLECTED	\$ 260,261	\$ 154,314.87	\$ (105,946.13)
100-00-0000-35-1172	FINES - ENVIRONMENTAL COURT	\$ 13,192	\$ 12,986.16	\$ (205.84)
100-00-0000-35-1173	FINES - PROBATION/ENVIRONMENT	\$ 300	\$ -	\$ (300.00)
100-00-0000-35-1177	FINES - COUNTY	\$ 0	\$ -	\$ -
	FORFEITURES	\$ 833,816	\$ 806,297.81	\$ (27,518.19)

TOTAL FINES & FORFEITURES

	FY 2022 APPROVED BUDGET	FY 2023 PROJECTED BUDGET	VARIANCE
	\$ 1,667,522	\$ 1,612,581.66	\$ (54,940.34)

INVESTMENT INCOME			
	FY 2022 APPROVED BUDGET	FY 2023 PROJECTED BUDGET	VARIANCE
100-00-0000-36-1000	\$ 35,000	\$ 3,199.21	\$(31,800.79)
100-00-0000-36-1001	\$ 0	\$ -	\$ -
100-00-0000-36-1002	\$ 0	\$ -	\$ -
TOTAL INVESTMENT INCOME	\$ 35,000	\$ 3,199.21	\$(31,800.79)

MISCELLANEOUS REVENUE			
	FY 2022 APPROVED BUDGET	FY 2023 PROJECTED BUDGET	VARIANCE
LEASE INCOME	\$ 5,916	\$ 5,600.00	\$(316.00)
RESIDENTIAL WARRANTY - ROYALT	\$ 1,237	\$ -	\$(1,237.00)
ADDITIONAL RENT	\$ 2,476,528	\$ 2,476,528.00	\$ -
MISCELLANEOUS REVENUE - OTHER	\$ 56,516	\$ 50,149.21	\$(6,366.79)
MISC REVENUE - CASH OVER/SHOR	\$ 500	\$ -	\$(500.00)
MISC. REVENUE- EMPLOYEE CONTR	\$ 0	\$ -	\$ -
MAIN STREET BRICK PROGRAM	\$ 0	\$ -	\$ -
SPECIAL EVENTS TOWN CENTER	\$ 0	\$ -	\$ -
INSURANCE REIMBURSEMENT W/C	\$ 0	\$ 228,470.52	\$ 228,470.52
RESTITUTION REVENUE	\$ 315	\$ -	\$(315.00)
USE OF FUND BALANCE	\$ 2,980,603	\$ 836,857.00	\$(2,143,746.00)
TOTAL MISCELLANEOUS REVENUE	\$ 5,521,615	\$ 3,597,604.73	\$(1,924,010.27)

OTHER FINANCING RESOURCES			
	FY 2022 APPROVED BUDGET	FY 2023 PROJECTED BUDGET	VARIANCE
TRANSFER FROM URA FUND	\$ -	\$ -	\$ -
TRANSFER FROM DEV AUTHORITY	\$ 1,155,000.00	\$ 1,155,000.00	\$ -
Transfer from DTown Dev Auth	\$ -	\$ -	\$ -
OPERATING TRANSFERS IN/GRANTS	\$ -	\$ -	\$ -
OPERATING TRANSFER IN/CAPITAL	\$ -	\$ -	\$ -
TRANSFER FROM SANITATION-OPER	\$ 1,675,603.00	\$ 1,675,603.00	\$ -
TRANSFER FROM LOCAL DRUG TASK	\$ -	\$ -	\$ -
TRANSFER FROM CAPITAL FUND	\$ -	\$ -	\$ -
TRANSFER FROM SPOST FUND	\$ -	\$ -	\$ -
TRANSFER FROM SANITATION-SUBS	\$ -	\$ -	\$ -
PROCEEDS OF DISPOSITION OF FIXTURES	\$ 150,000.00	\$ 200,000.00	\$ 50,000.00
PROCEEDS-DISPOSITION- PROPERT	\$ -	\$ -	\$ -
PROCEEDS DISPOSITION OF PROPE	\$ -	\$ -	\$ -
TOTAL OTHER	\$ 3,030,603.00	\$ 3,030,603.00	\$ -

TOTAL REVENUES			
	FY 2022 APPROVED BUDGET	FY 2023 PROJECTED BUDGET	VARIANCE
	\$ 34,714,352	\$ 34,687,287.57	\$(27,064.43)



**DETAILED
EXPENDITURES
(BY DEPARTMENT)**

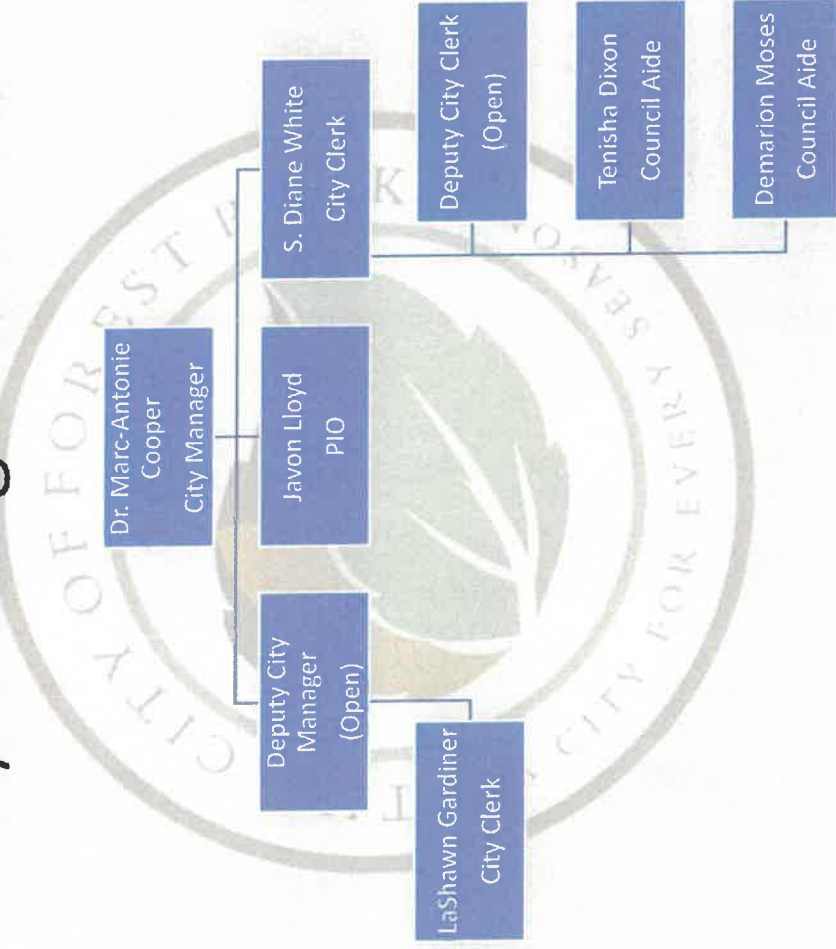
PERSONAL SERV. & EE BENE

100-20-1110-51-1101	MAYOR AND COUNCIL SALARY	\$	95,040.00	\$	114,662.76	\$	19,622.76
100-20-1110-51-1113	MAYOR AND COUNCIL MONTHLY EXP	\$	38,400.00	\$	38,400.00	\$	-
100-20-1110-51-1301	OVERTIME	\$	-	\$	2,200.00	\$	2,200.00
100-20-1110-51-2101	LIFE AND HEALTH INSURANCE	\$	69,662.00	\$	44,000.00	\$	(25,662.00)
100-20-1110-51-2201	FICA	\$	8,273.00	\$	7,109.00	\$	(1,164.00)
100-20-1110-51-2301	MEDICARE	\$	1,935.00	\$	1,662.61	\$	(272.39)
100-20-1110-51-2401	RETIREMENT CONTRIBUTIONS	\$	2,500.00	\$	2,500.00	\$	-
100-20-1110-51-2903	EMPLOYEE DEATH BENEFIT	\$	-	\$	-	\$	-
100-20-1120-51-2201	FICA	\$	248.00	\$	-	\$	(248.00)
100-20-1120-51-2301	MEDICARE	\$	58.00	\$	-	\$	(58.00)
TOTAL PERSONAL SERV & EE BENE		\$	216,116.00	\$	210,534.37	\$	(5,581.63)

PURCHASED/CONTRACT SERV

100-20-1110-52-1104	CONTRIBUTIONS NON-PROFIT	\$	-	\$	10,000.00	\$	10,000.00
100-20-1110-52-1106	ELECTION EXPENSE	\$	35,180.00	\$	15,000.00	\$	(20,180.00)
100-20-1110-52-3104	PUBLIC OFFICIALS INSURANCE	\$	20,346.00	\$	20,346.00	\$	-
100-20-1110-52-3201	COMMUNICATIONS	\$	38,000.00	\$	20,000.00	\$	(18,000.00)
100-20-1110-52-3402	PRINTING CITY CODE AMENDMENTS	\$	8,000.00	\$	8,000.00	\$	-
100-20-1110-52-3601	DUES AND SUBSCRIPTIONS	\$	12,000.00	\$	15,000.00	\$	3,000.00
100-20-1110-52-3602	CLAYTON COUNTY MUNICIPAL ASSN	\$	1,000.00	\$	1,000.00	\$	-
100-20-1110-52-3702	MAYOR MTGS/CONVENTIONS	\$	7,000.00	\$	10,000.00	\$	3,000.00
100-20-1110-52-3703	WARD 1 MTGS/CONV K JAMES	\$	6,000.00	\$	8,450.00	\$	2,450.00
100-20-1110-52-3704	WARD 2 MTGS/CONV D ANTOINE	\$	6,000.00	\$	8,450.00	\$	2,450.00
100-20-1110-52-3705	WARD 3 MTGS/CONV H GUTIERREZ	\$	6,000.00	\$	8,450.00	\$	2,450.00
100-20-1110-52-3706	WARD 4 MTGS/CONV L WELLS	\$	6,000.00	\$	8,450.00	\$	2,450.00
100-20-1110-52-3707	WARD 5 MTGS/CONV A MEARS	\$	6,000.00	\$	8,450.00	\$	2,450.00
100-20-1110-52-3905	MAYOR'S PROJECTS	\$	5,000.00	\$	5,000.00	\$	-
100-20-1110-52-3907	WARD 1 PROJECTS - K JAMES	\$	4,000.00	\$	4,000.00	\$	-
100-20-1110-52-3908	WARD 2 PROJECTS - D ANTOINE	\$	4,000.00	\$	4,000.00	\$	-
100-20-1110-52-3910	WARD 3 PROJECTS-H GUTIERREZ	\$	4,000.00	\$	4,000.00	\$	-
100-20-1110-52-3911	WARD 4 PROJECTS - L WELLS	\$	4,000.00	\$	4,000.00	\$	-
100-20-1110-52-3912	WARD 5 PROJECTS- A MEARS	\$	4,000.00	\$	4,000.00	\$	-
100-20-1110-52-3913	PUBLIC RELATIONS	\$	15,000.00	\$	15,000.00	\$	-
100-20-1110-52-3914	COMMUNITY DAY -	\$	-	\$	25,000.00	\$	25,000.00
100-20-1110-52-3918	SPECIAL EVENTS - FRIDAY NIGHT	\$	9,500.00	\$	-	\$	(9,500.00)
100-20-1110-52-3919	EMPLOYEE APPRECIATION EVENTS	\$	8,000.00	\$	8,000.00	\$	-
100-20-1110-52-3920	SPECIAL EVENTS FOREST PARK DA	\$	8,000.00	\$	-	\$	(8,000.00)
100-20-1110-52-3921	MAYOR/COUNCIL RETREATS	\$	30,000.00	\$	40,000.00	\$	10,000.00
100-20-1110-52-3922	STATE OF THE CITY ADDRESS	\$	8,000.00	\$	10,000.00	\$	2,000.00
100-20-1110-52-3923	WOMEN OF WORTH LUNCHEON	\$	8,000.00	\$	-	\$	(8,000.00)
100-20-1110-52-3924	HISPANIC HERITAGE MONTH EVENT	\$	8,000.00	\$	-	\$	(8,000.00)
100-20-1110-52-3925	DAY OF THE DEAD EVENT	\$	8,000.00	\$	-	\$	(8,000.00)
100-20-1110-52-3926	FOREST PARK FITNESS	\$	7,000.00	\$	-	\$	(7,000.00)
100-20-1110-52-3927	FOOD TRUCK FRIDAY	\$	6,000.00	\$	-	\$	(6,000.00)
100-20-1110-52-3928	MENS BUSINESS EVENT	\$	8,000.00	\$	-	\$	(8,000.00)
100-20-1110-52-3929	ASIAN HERITAGE CELEBRATION	\$	8,000.00	\$	-	\$	(8,000.00)
100-20-1110-52-3930	SENIOR COMMITTEE	\$	2,500.00	\$	2,500.00	\$	-
100-20-1110-52-3931	TEEN COMMITTEE	\$	2,500.00	\$	2,500.00	\$	-
100-20-1110-52-3932	SISTER CITIES	\$	15,000.00	\$	-	\$	(15,000.00)

City Manager's Office



PERSONAL SERV. & EE BENE

100-21-1320-51-1101	SALARIES	\$	772,256.00	\$414,241.39	(\$358,014.61)
100-21-1320-51-1301	OVERTIME	\$	5,000.00	\$10,000.00	\$5,000.00
100-21-1320-51-2101	LIFE AND HEALTH INSURANCE	\$	105,198.00	\$82,000.00	(\$23,198.00)
100-21-1320-51-2201	FICA	\$	36,635.00	\$25,682.97	(\$10,952.03)
100-21-1320-51-2301	MEDICARE	\$	8,603.00	\$6,006.50	(\$2,596.50)
100-21-1320-51-2401	RETIREMENT CONTRIBUTIONS	\$	24,456.00	\$26,168.00	\$1,712.00
100-21-1320-51-2702	WORKERS COMP-EXECUTIVE OFFIC	\$	1,140.00	\$1,220.00	\$80.00
100-21-1320-51-2901	SICK LEAVE SELL BACK	\$	1,140.00	\$1,220.00	\$80.00
	TOTAL PERSONAL SERV & BENE	\$	954,428.00	\$566,538.86	(\$387,889.14)

PURCHASED/CONTRACT SERV

100-21-1320-52-1002	CONSULTING SERVICES	\$	55,000.00	\$55,000.00	\$0.00
100-21-1320-52-2202	COMPUTER EQUIPMENT MAINTENANC	\$	-	\$	\$0.00
100-21-1320-52-3101	VEHICLE INSURANCE	\$	793.00	900.00	\$107.00
100-21-1320-52-3201	POSTAGE	\$	200.00	10,000.00	\$9,800.00
100-21-1320-52-3210	INTERNET WEBSITE MAINTENANCE	\$	25,000.00	25,000.00	\$0.00
100-21-1320-52-3301	LEGAL ADVERTISEMENTS	\$	2,500.00	2,500.00	\$0.00
100-21-1320-52-3401	PRINTING	\$	5,000.00	10,000.00	\$5,000.00
100-21-1320-52-3601	DUES AND SUBSCRIPTIONS	\$	3,500.00	15,500.00	\$12,000.00
100-21-1320-52-3701	SCHOOL, SEMINARS, TRAVEL	\$	45,000.00	45,000.00	\$0.00
100-21-3920-52-1004	EMERGENCY PREPAREDNESS	\$	60,000.00	60,000.00	\$0.00
	TOTAL PURCHASED/	\$	196,993.00	223,900	\$26,907.00

SUPPLIES

100-21-1320-53-1102	OFFICE SUPPLIES	\$	5,000.00	15,000.00	\$10,000.00
100-21-1320-53-1105	GENERAL DEPARTMENT EXPENSE	\$	15,000.00	25,000.00	\$10,000.00
100-21-1320-53-1133	CITY MANAGER EXPENSE ALLOWANC	\$	5,000.00	5,000.00	\$0.00
100-21-1320-53-1270	FLEET GAS CHARGE	\$	1,500.00	2,500.00	\$1,000.00
100-21-1320-53-1713	FLEET LABOR CHARGE	\$	2,138.00	2,138.00	\$0.00
100-21-1320-53-1714	FLEET EQUIPMENT MAINTENANCE	\$	1,580.00	1,580.00	\$0.00
100-21-1320-53-1715	FLEET OVERHEAD CHARGE	\$	494.00	494.00	\$0.00
	TOTAL SUPPLIES	\$	30,712.00	51,712.00	\$21,000.00

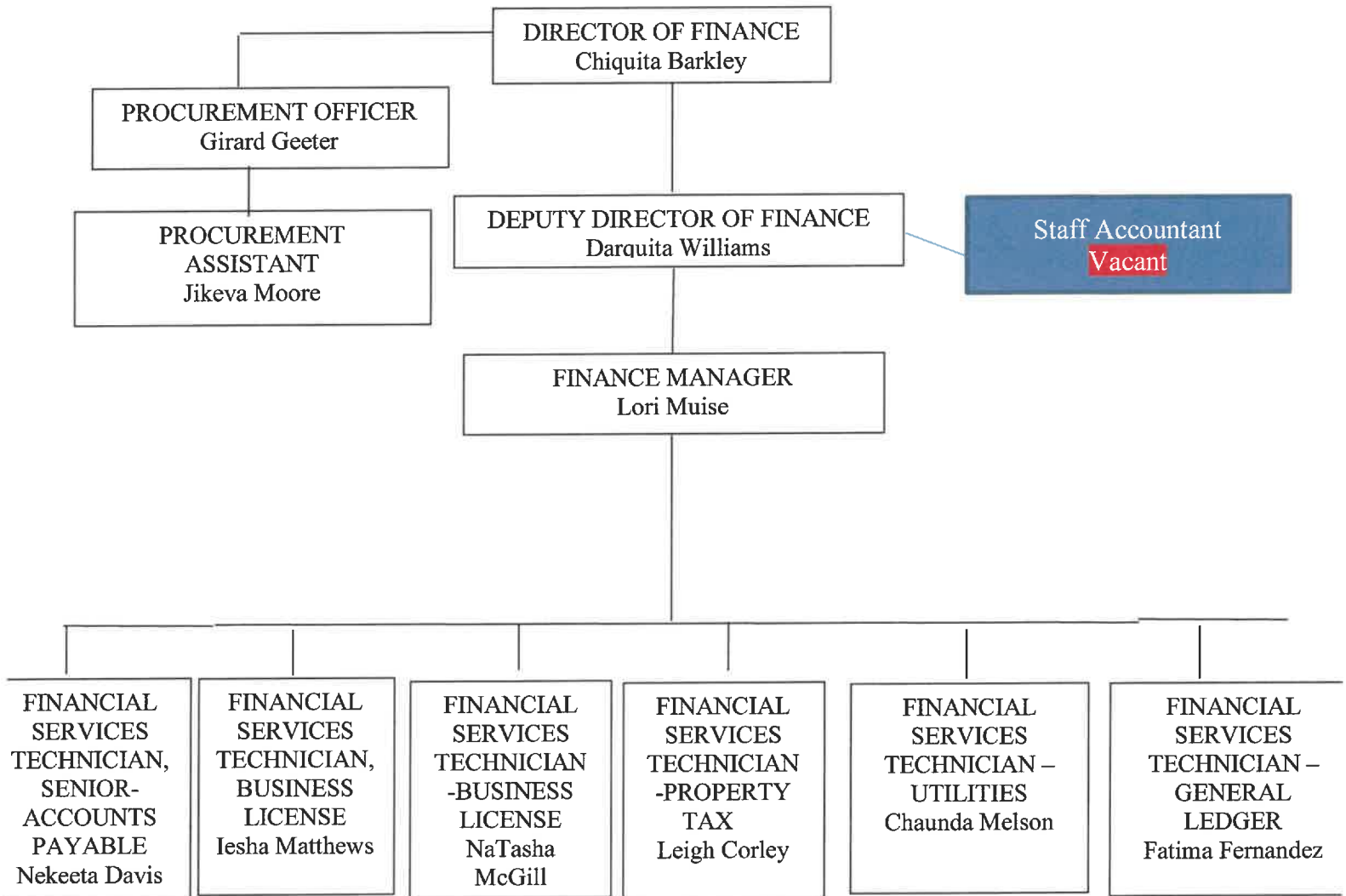
CAPITAL OUTLAYS

100-21-1320-54-2502	CAPITAL OUTLAY	\$	40,000.00	\$0.00	(\$40,000.00)
	TOTAL CAPITAL OUTLAYS	\$	40,000.00	\$0.00	(\$40,000.00)

TOTAL CITY MANAGER'S OFFICE

		\$	1,222,133.00	\$842,150.86	(\$379,982.14)
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ORGANIZATION CHART FINANCE DEPARTMENT



PERSONAL SERV. & EE BENE

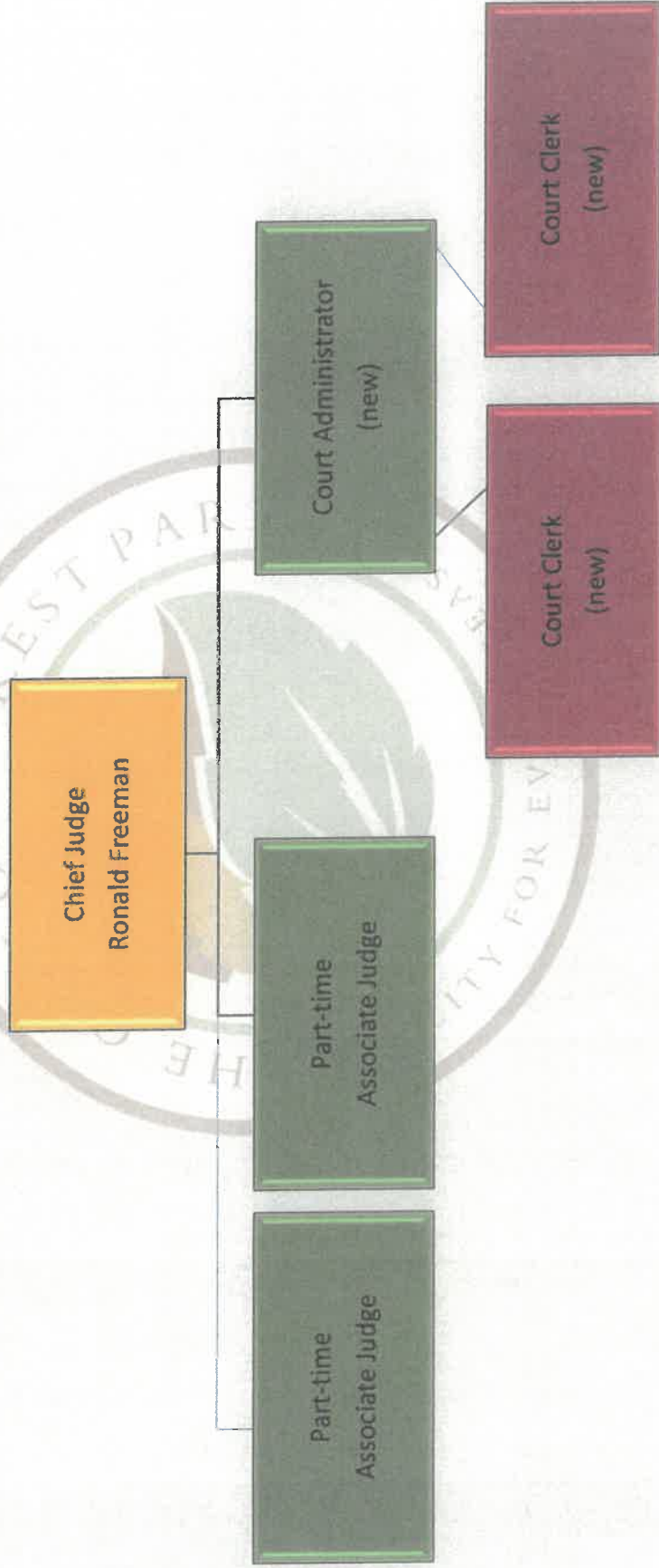
100-22-1510-51-1101	SALARIES	\$	697,209.00	\$	\$784,886.46	\$87,677.46
100-22-1510-51-1301	OVERTIME	\$	10,000.00	\$	\$10,000.00	\$0.00
100-22-1510-51-2101	LIFE AND HEALTH INSURANCE	\$	248,114.00	\$	\$163,699.66	(\$84,414.34)
100-22-1510-51-2201	FICA	\$	37,092.00	\$	\$48,662.96	\$11,570.96
100-22-1510-51-2301	MEDICARE	\$	8,382.00	\$	\$11,380.85	\$2,998.85
100-22-1510-51-2401	RETIREMENT CONTRIBUTIONS	\$	16,000.00	\$	\$16,640.00	\$640.00
100-22-1510-51-2402	RETIREMENT ADMINISTRATION FEE	\$	50,000.00	\$	\$50,000.00	\$0.00
100-22-1510-51-2403	RETIRE MEDICAL PLAN (OPEB)	\$	10,000.00	\$	\$10,000.00	\$0.00
100-22-1510-51-2404	HEALTH REIMBURSEMENT EXP	\$	45,000.00	\$	\$45,000.00	\$0.00
100-22-1510-51-2601	UNEMPLOYMENT TAX	\$	10,000.00	\$	\$10,000.00	\$0.00
100-22-1510-51-2701	WORKERS' COMP ADMINISTRATION	\$	-	\$	-	#VALUE!
100-22-1510-51-2702	WORKERS' COMP - ADMINISTRATIO	\$	-	\$	-	#VALUE!
100-22-1510-51-2703	WORKERS COMP CHARGES POLICE	\$	-	\$	-	#VALUE!
100-22-1510-51-2713	WORKERS' COMP - ADMINISTRATOR	\$	12,000.00	\$	\$12,000.00	\$0.00
100-22-1510-51-2714	STATE AUDIT FEES	\$	12,000.00	\$	\$12,000.00	\$0.00
100-22-1510-51-2901	SICK LEAVE SELL BACK	\$	800.00	\$	\$800.00	\$0.00
100-22-1510-51-2904	EMPLOYEE RECOGNITION	\$	3,000.00	\$	\$3,000.00	\$0.00
	TOTAL PERSONAL SERV & EE BENE	\$	1,159,597.00	\$	1,178,069.93	\$18,472.93

PURCHASED/CONTRACT SERV.

100-22-1510-52-1001	ANNUAL AUDIT	\$	40,000.00	\$	60,000.00	\$20,000.00
100-22-1510-52-1002	CONSULTING SERVICES	\$	25,000.00	\$	30,000.00	\$5,000.00
100-22-1510-52-1003	SOFTWARE DEVELOPMENT	\$	-	\$	-	\$0.00
100-22-1510-52-1004	CITY ATTORNEY FEES	\$	180,000.00	\$	180,000.00	\$0.00
100-22-1510-52-1005	OTHER LEGAL FEES	\$	95,000.00	\$	110,000.00	\$15,000.00
100-22-1510-52-1006	PERSONNEL ATTORNEY FEES	\$	40,000.00	\$	60,000.00	\$20,000.00
100-22-1510-52-1101	BANK SERVICE CHARGES	\$	50,000.00	\$	50,000.00	\$0.00
100-22-1510-52-1301	SOFTWARE PROGRAM MAINTENANCE	\$	40,000.00	\$	42,000.00	\$2,000.00
100-22-1510-52-2201	OFFICE EQUIPMENT MAINTENANCE	\$	4,000.00	\$	4,000.00	\$0.00
100-22-1510-52-2202	COMPUTER EQUIPMENT MAINTENANC	\$	20,000.00	\$	12,000.00	(\$8,000.00)
100-22-1510-52-2204	HVAC MAINTENANCE	\$	3,600.00	\$	3,600.00	\$0.00
100-22-1510-52-2214	FACILITY IMPROVEMENTS	\$	500.00	\$	500.00	\$0.00
100-22-1510-52-2310	LAND LEASE	\$	-	\$	-	\$0.00
100-22-1510-52-3102	PROPERTY & LIABILITY INSURANC	\$	15,636.00	\$	15,636.00	\$0.00
100-22-1510-52-3103	INSURANCE DEDUCTIBLE-LAWSU	\$	20,000.00	\$	20,000.00	\$0.00
100-22-1510-52-3201	POSTAGE	\$	18,000.00	\$	18,000.00	\$0.00
100-22-1510-52-3202	TELEPHONES	\$	25,000.00	\$	25,000.00	\$0.00
100-22-1510-52-3401	PRINTING	\$	5,500.00	\$	8,000.00	\$2,500.00
100-22-1510-52-3601	DUES AND SUBSCRIPTIONS	\$	1,200.00	\$	1,200.00	\$0.00
100-22-1510-52-3701	SCHOOLS, SEMINARS, TRAVEL	\$	20,000.00	\$	35,000.00	\$15,000.00
100-22-1510-52-3850	FIXED ASSET INVENTORY	\$	-	\$	-	\$0.00
100-22-1510-52-3902	TAX COLLECTION EXPENSE	\$	6,000.00	\$	6,000.00	\$0.00
100-22-1510-52-3903	BAD DEBT EXPENSE	\$	8,000.00	\$	2,000.00	(\$6,000.00)
100-22-1510-52-3904	REFUNDS PROPERTY TAX	\$	10,000.00	\$	10,000.00	\$0.00
100-22-1510-52-3905	OTHER	\$	-	\$	-	\$0.00
	TOTAL PURCHASED/CONTRACT SERV.	\$	627,436.00	\$	692,936	\$65,500.00

MUNICIPAL & ENVIRONMENTAL COURT DIVISION

(Proposed Org Chart)



PERSONAL SERV. & EE BENE

100-23-2650-51-1106 NEW LINE ITEM	Judges - Municipal Court	\$	62,000.00	\$	84,000.00	\$	22,000.00
100-23-2650-51-1107 NEW LINE ITEM	Indigent Defence	\$	47,000.00	\$	6,000.00	\$	(47,000.00)
100-23-2650-1108 NEW LINE ITEM	Solicitors - Municipal Court	\$	11,000.00	\$	15,000.00	\$	4,000.00
100-23-2650-51-1109 NEW LINE ITEM	Judge Environmental Court	\$	1,200.00	\$	20,000.00	\$	20,000.00
NEW LINE ITEM	Protem Judges	\$	-	\$	135,615.00	\$	135,615.00
NEW LINE ITEM	Salaries (New court employees)	\$	-	\$	5,000.00	\$	5,000.00
NEW LINE ITEM	Overtime	\$	-	\$	2,500.00	\$	2,500.00
NEW LINE ITEM	Life & Health Insurance	\$	7,948.00	\$	20,000.00	\$	12,052.00
100-23-2650-51-2201 NEW LINE ITEM	FICA	\$	1,859.00	\$	4,700.00	\$	2,841.00
NEW LINE ITEM	Medicare	\$	-	\$	4,669.00	\$	4,669.00
NEW LINE ITEM	Retirement Contributions	\$	-	\$	1,200.00	\$	1,200.00
NEW LINE ITEM	Worker's Comp Insurance	\$	131,007.00	\$	318,684.00	\$	187,677.00
TOTAL PERSONAL SERV. & EE BENE		\$		\$		\$	

PURCHASED/CONTRACT SERV.

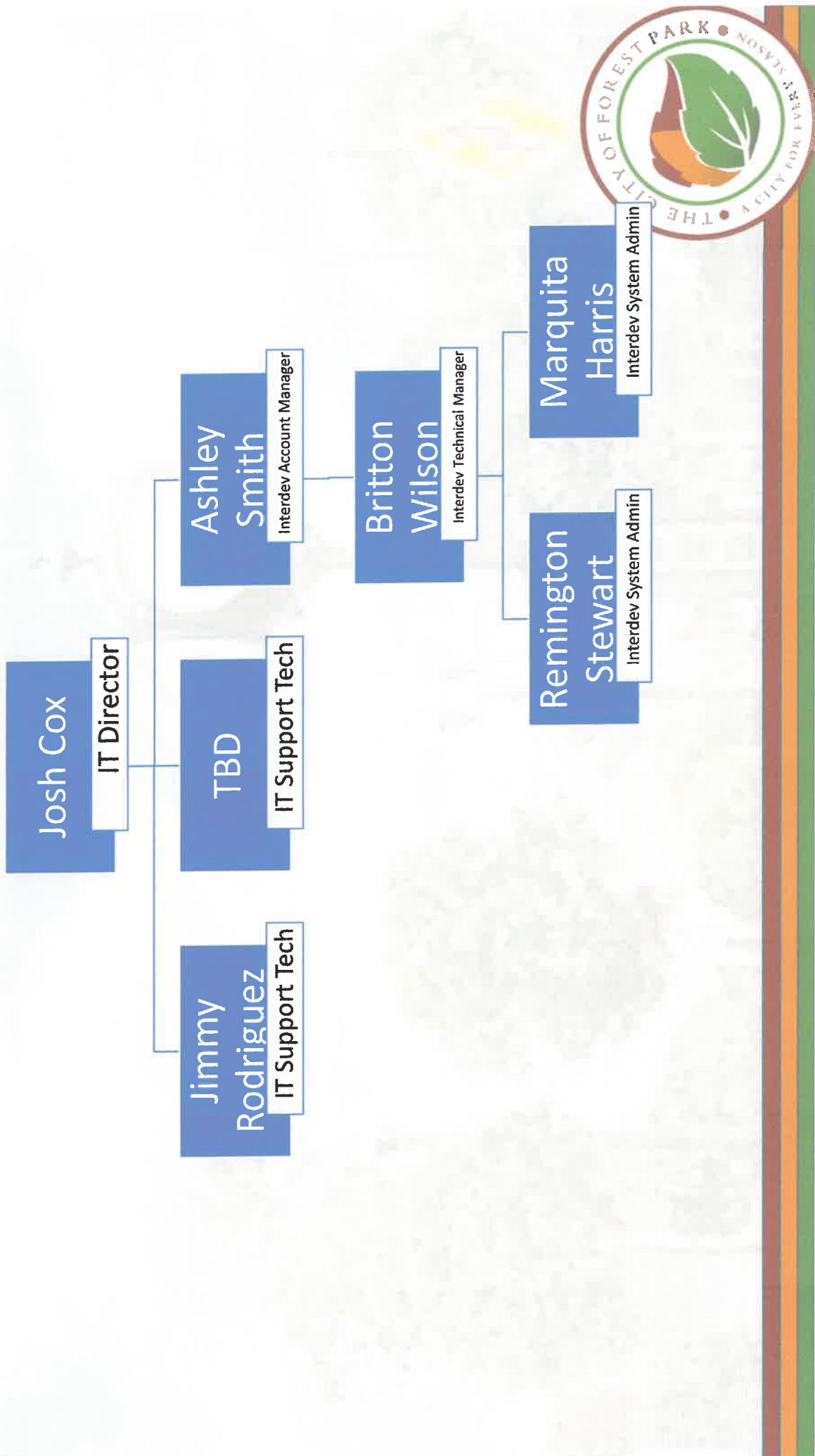
100-23-2650-52-3601 NEW LINE ITEM	Bailiff Witness Fees	\$	8,000.00	\$	8,000.00	\$	-
NEW LINE ITEM	Judges Seminars/Subscriptions	\$	-	\$	2,500.00	\$	2,500.00
NEW LINE ITEM	Consulting Services	\$	-	\$	75,000.00	\$	75,000.00
NEW LINE ITEM	Software Program Maintenance	\$	-	\$	30,000.00	\$	30,000.00
NEW LINE ITEM	Postage	\$	-	\$	3,000.00	\$	3,000.00
NEW LINE ITEM	Telephones	\$	-	\$	2,500.00	\$	2,500.00
NEW LINE ITEM	Printing	\$	-	\$	5,000.00	\$	5,000.00
NEW LINE ITEM	Dues & Subscriptions	\$	-	\$	5,000.00	\$	5,000.00
NEW LINE ITEM	Schools, Seminars, Travels	\$	8,000.00	\$	15,000.00	\$	15,000.00
TOTAL PURCHASED/CONTRACT SERV.		\$	8,000.00	\$	146,000.00	\$	138,000.00

SUPPLIES

NEW LINE ITEM	Office Supplies	\$	-	\$	5,000.00	\$	5,000.00
NEW LINE ITEM	Copier Expense	\$	-	\$	2,500.00	\$	2,500.00
NEW LINE ITEM	Facility Supplies	\$	-	\$	10,000.00	\$	10,000.00
NEW LINE ITEM	General Department Expenses	\$	-	\$	5,000.00	\$	5,000.00
NEW LINE ITEM	Facility Maint & Repairs	\$	-	\$	5,000.00	\$	5,000.00
NEW LINE ITEM	Photography	\$	-	\$	500.00	\$	500.00
NEW LINE ITEM	Utilities - Water/Sewer	\$	-	\$	1,500.00	\$	1,500.00
NEW LINE ITEM	Utilities - Natural Gas	\$	-	\$	1,500.00	\$	1,500.00
NEW LINE ITEM	Utilities - Electricity	\$	-	\$	1,500.00	\$	1,500.00
NEW LINE ITEM	Fleet Gas Charge	\$	-	\$	1,000.00	\$	1,000.00
TOTAL SUPPLIES		\$	\$0.00	\$	\$33,500.00	\$	33,500.00

CAPITAL OUTLAYS

NEW LINE ITEM	Capital Outlays	\$	-	\$	-	\$	-
TOTAL CAPITAL OUTLAYS		\$	0.00	\$	\$0.00	\$	-
TOTAL MUNICIPAL & ENVIRONMENTAL COURT DIVISION		\$	139,007.00	\$	498,184.00	\$	359,177.00



TECHNOLOGY SERVICES

PERSONAL SERV. & EE BENE

100-24-1535-51-1101	SALARIES	\$	220,000.00	\$	227,511.08	\$	7,511.08
100-24-1535-51-1301	OVERTIME	\$	1,000.00	\$	10,000.00	\$	9,000.00
100-24-1535-51-2101	LIFE AND HEALTH INSURANCE	\$	26,826.00	\$	36,999.00	\$	10,173.00
100-24-1535-51-2201	FICA	\$	8,240.00	\$	14,105.00	\$	5,865.00
100-24-1535-51-2301	MEDICARE	\$	1,928.00	\$	3,298.00	\$	1,370.00
100-24-1535-51-2401	RETIREMENT CONTRIBUTIONS	\$	6,946.00	\$	7,585.00	\$	639.00
100-24-1535-51-2702	WORKERS' COMPENSATION CLAIMS	\$	500.00	\$	500.00	\$	-
	TOTAL PERSONAL SERV & EE BENE	\$	265,440.00	\$	299,998.08	\$	34,558.08

PURCHASED/CONTRACT SERV.

100-24-1535-52-3201	POSTAGE AND SHIPPING	\$	150.00	\$	150.00	\$	-
100-24-1535-52-3202	TELEPHONES	\$	3,200.00	\$	64,000.00	\$	60,800.00
100-24-1535-52-3203	CONTRACT SERVICES	\$	408,000.00	\$	573,084.96	\$	165,084.96
100-24-1535-52-3701	SCHOOLS, SEMINARS, TRAVEL	\$	17,000.00	\$	15,000.00	\$	(2,000.00)
	TOTAL PURCHASED/CONTRACT SERV.	\$	428,350.00	\$	652,234.96	\$	223,884.96

SUPPLIES

100-24-1535-53-1102	OFFICE SUPPLIES	\$	1,500.00	\$	1,500.00	\$	-
100-24-1535-53-1105	GENERAL DEPARTMENT EXPENSES	\$	1,000.00	\$	1,000.00	\$	-
100-24-1535-53-1601	TOOLS	\$	750.00	\$	500.00	\$	(250.00)
100-24-1535-53-2401	COMPUTER HARDWARE/SOFTWARE	\$	27,500.00	\$	411,890.00	\$	384,390.00
	CITYWIDE COMPUTER MAINT	\$		\$	120,000.00	\$	120,000.00
	TOTAL SUPPLIES	\$	30,750.00	\$	534,890.00	\$	504,140.00

CAPITAL OUTLAYS

100-24-1535-54-2502	CAPITAL OUTLAY	\$	-	\$	-	\$	-
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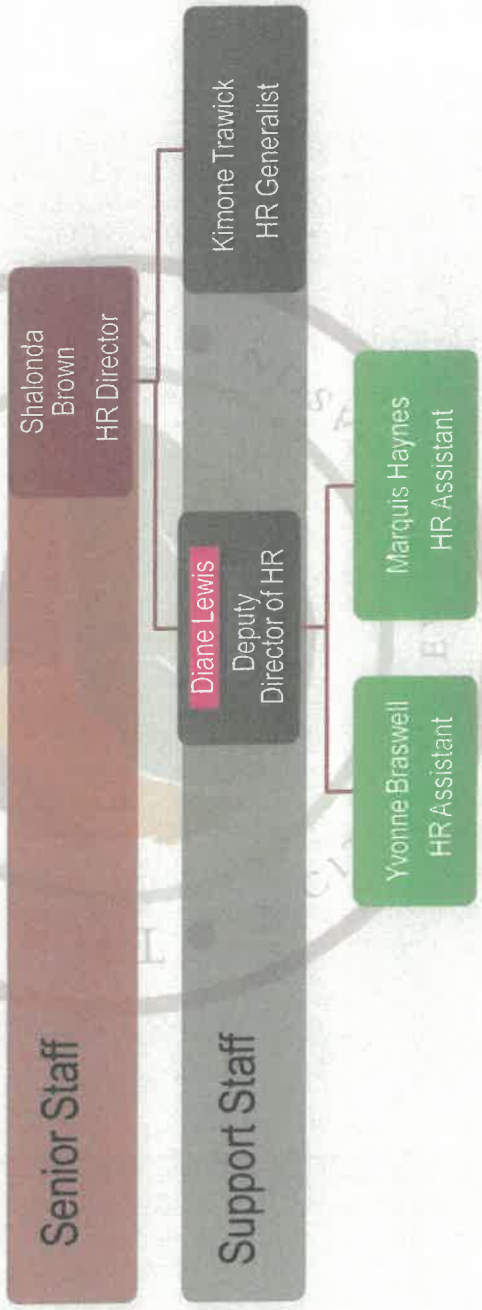
TOTAL CAPITAL OUTLAYS

	TOTAL CAPITAL OUTLAYS	\$	-	\$	-	\$	-
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TOTAL TECHNOLOGY SERVICES

	TOTAL TECHNOLOGY SERVICES	\$	724,540.00	\$	\$1,487,123.04	\$	762,583.04
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HUMAN RESOURCES DEPARTMENT PROPOSED ORGANIZATIONAL CHART



HUMAN RESOURCES

PERSONAL SERV. & EE BENE

100-25-1540-51-1101	SALARIES	\$	271,627.00	\$352,942.20	\$81,315.20
100-25-1540-51-1301	OVERTIME	\$	4,000.00	\$4,000.00	\$0.00
100-25-1540-51-2101	LIFE AND HEALTH INSURANCE	\$	82,157.00	\$64,313.56	(\$17,843.44)
100-25-1540-51-2201	FICA	\$	17,996.00	\$21,882.42	\$3,886.42
100-25-1540-51-2301	MEDICARE	\$	4,209.00	\$5,117.66	\$908.66
100-25-1540-51-2401	RETIREMENT CONTRIBUTIONS	\$	12,000.00	\$12,480.00	\$480.00
100-25-1540-51-2702	WORKERS' COMPENSATION CLAIMS	\$	-	-	#VALUE!
100-25-1540-51-2901	SICK LEAVE SELL BACK	\$	1,000.00	\$1,005.00	\$5.00
	TOTAL PERSONAL SERV & EE BENE	\$	392,988.00	\$461,740.84	\$68,752.84

PURCHASED/CONTRACT SERV.

100-25-1540-52-2201	OFFICE EQUIPMENT MAINTENANCE	\$	150.00	150.00	\$0.00
100-25-1540-52-2202	COMPUTER EQUIPMENT MAINTENANCE	\$	25,000.00	2,500.00	(\$22,500.00)
100-25-1540-52-2204	HW&G-MAINTENANCE	\$	-	-	\$0.00
100-25-1540-52-2205	JANITORIAL SERVICES	\$	5,400.00	5,400.00	\$0.00
100-25-1540-52-3302	WANT ADS	\$	6,000.00	6,000.00	\$0.00
100-25-1540-52-3401	PRINTING	\$	5,000.00	5,000.00	\$0.00
100-25-1540-52-3402	POSTAGE	\$	3,000.00	3,000.00	\$0.00
100-25-1540-52-3601	DUES AND SUBSCRIPTIONS	\$	1,400.00	2,500.00	\$1,100.00
100-25-1540-52-3701	SCHOOLS, SEMINARS, TRAVEL	\$	20,000.00	17,000.00	(\$3,000.00)
100-25-1540-52-3709	EMPLOYEE SAFETY TRAINING	\$	5,000.00	5,000.00	\$0.00
100-25-1540-52-3710	BOOKS FOR LIBRARY	\$	250.00	250.00	\$0.00
100-25-1540-52-3711	TRAINING MATERIALS	\$	1,400.00	7,500.00	\$6,100.00
100-25-1540-52-3712	EMPLOYEE RECOGNITION	\$	10,000.00	10,000.00	\$0.00
100-25-1540-52-3917	PERSONNEL SERVICES	\$	32,500.00	32,500.00	\$0.00
100-25-1540-52-3918	RELOCATION REIMBURSEMENT	\$	20,000.00	5,000.00	(\$15,000.00)
NEW LINE ITEM	EMPLOYEE APPRECIATION EVENTS	\$	-	15,000.00	\$15,000.00
NEW LINE ITEM	HOSPITALITY	\$	-	3,000.00	\$3,000.00
	TOTAL PURCHASED/CONTRACT SERV.	\$	135,100.00	119,800	(\$15,300.00)

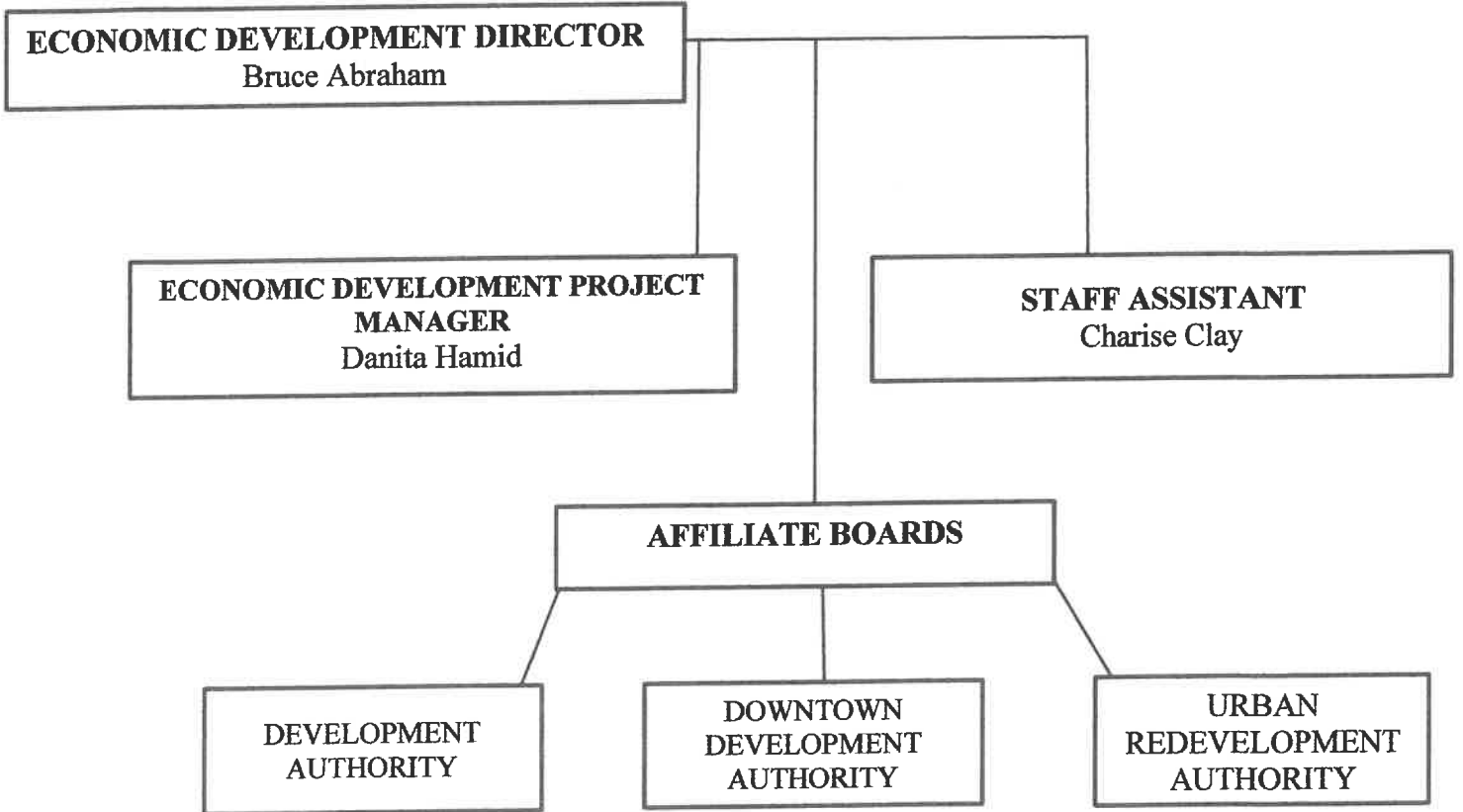
SUPPLIES

100-25-1540-53-1102	OFFICE SUPPLIES	\$	7,500.00	7,500.00	\$0.00
100-25-1540-53-1103	COPIER EXPENSE	\$	2,500.00	2,500.00	\$0.00
100-25-1540-53-1104	FACILITY SUPPLIES	\$	750.00	750.00	\$0.00
100-25-1540-53-1105	GENERAL DEPARTMENT EXPENSES	\$	2,500.00	7,500.00	\$5,000.00
100-25-1540-53-1201	EMPLOYEE ASSISTANCE PROGRAM	\$	5,000.00	5,000.00	\$0.00
100-25-1540-53-1604	OFFICE-IMPROVEMENTS	\$	-	-	\$0.00
100-25-1580-53-1701	ARCHIVES-RECORDS-MANAGEMENT	\$	-	-	\$0.00
	TOTAL SUPPLIES	\$	18,250.00	23,250	\$5,000.00

CAPITAL OUTLAYS

100-25-1540-54-2502	CAPITAL OUTLAY	\$	-	-	\$0.00
	TOTAL CAPITAL OUTLAYS	\$	-	-	\$0.00
	TOTAL HUMAN RESOURCES	\$	578,652.00	604,790.84	\$26,138.84

**ORGANIZATIONAL CHART
ECONOMIC DEVELOPMENT DEPARTMENT**



ECONOMIC DEVELOPMENT

PERSONAL SERV. & EE BENE

100-26-7520-51-1101					224,746.92	\$	92,283.92	
100-26-7520-51-1301					-	\$	#VALUE!	
100-26-7520-51-2101					56,346.58	\$	25,346.58	
100-26-7520-51-2201					13,934.00	\$	4,534.00	
100-26-7520-51-2301					3,258.76	\$	1,083.76	
100-26-7520-51-2401					5,200.00	\$	200.00	
TOTAL PERSONAL SERV & EE BENE					303,486.26	\$	123,448.26	

PURCHASED/CONTRACT SERV.

100-26-7520-52-1002	CONSULTING SERVICES				5,000.00	\$	(6,000.00)	
100-26-7520-52-2202	COMPUTER EQUIPMENT MAINTENANC				-	\$	(3,000.00)	
100-26-7520-52-3401	PRINTING				3,000.00	\$	1,000.00	
100-26-7520-52-3406	DUES AND SUBSCRIPTIONS				2,000.00	\$	-	
100-26-7520-52-3701	SCHOOL, SEMINARS, TRAVEL				5,000.00	\$	-	
100-26-7520-52-3913	PUBLIC RELATIONS				-	\$	-	
NEW LINE ITEM	VEHICLE INSURANCE				-	\$	-	
NEW LINE ITEM	MEETINGS AND EVENTS				8,500.00	\$	8,500.00	
NEW LINE ITEM	BUSINESS APPRECIATION				-	\$	-	
NEW LINE ITEM	POSTAGE				2,000.00	\$	2,000.00	
NEW LINE ITEM	MARKETING & ADVERTISING				-	\$	-	
NEW LINE ITEM	PHOTOGRAPHY & GRAPHIC DESIGN				5,000.00	\$	5,000.00	
NEW LINE ITEM	WEBSITE DEVELOPMENT & MAINT				1,500.00	\$	1,500.00	
TOTAL PURCHASED/CONTRACT SERV.					32,000.00	\$	9,000.00	

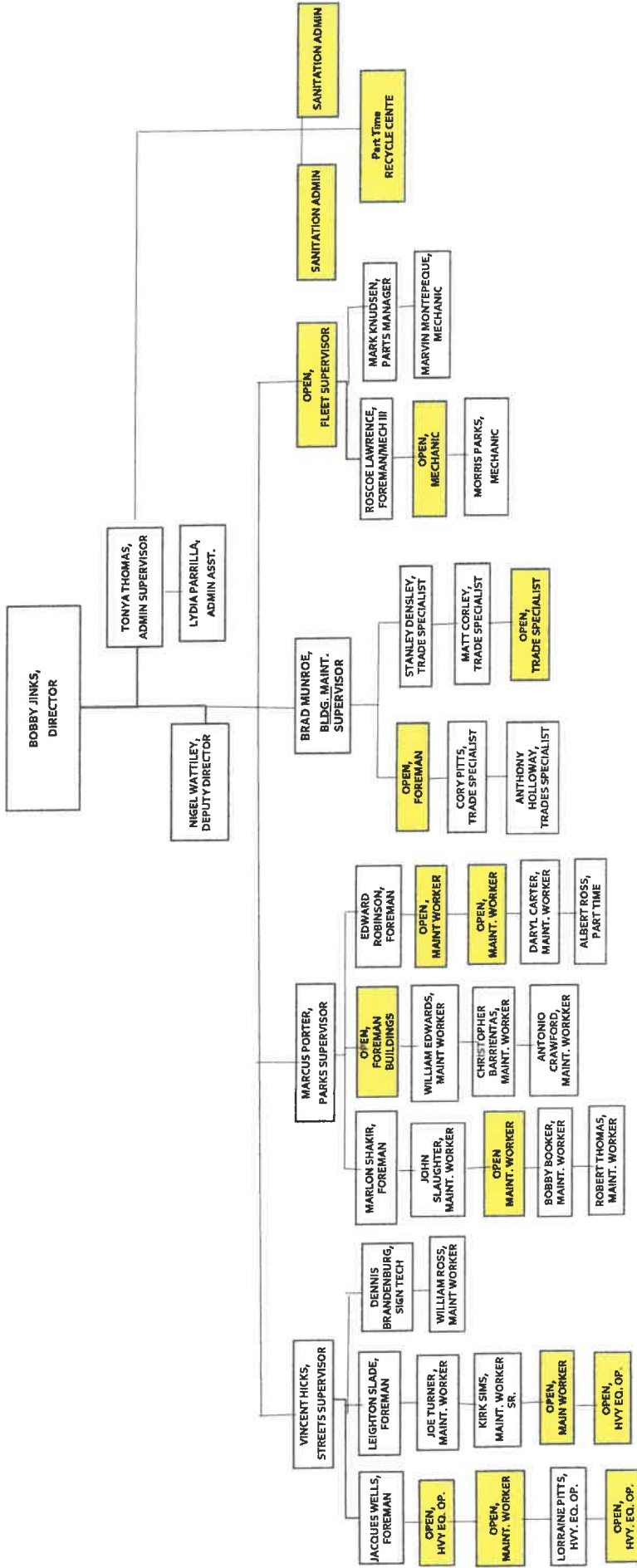
SUPPLIES

100-26-7520-53-1102	OFFICE SUPPLIES				2,000.00	\$	-	
100-26-7520-53-1105	GENERAL DEPARTMENT EXPENSE				2,000.00	\$	-	
NEW LINE ITEM	UTILITIES				5,000.00	\$	5,000.00	
NEW LINE ITEM	FACILITY/MAINTENANCE REPAIRS				5,000.00	\$	5,000.00	
NEW LINE ITEM	FLEET GAS CHARGE				2,000.00	\$	2,000.00	
NEW LINE ITEM	FLEET LABOR CHARGE				2,000.00	\$	2,000.00	
NEW LINE ITEM	FLEET EQUIPMENT MAINTENANCE				2,000.00	\$	2,000.00	
NEW LINE ITEM	FLEET OVERHEAD CHARGE				2,000.00	\$	2,000.00	
TOTAL SUPPLIES					22,000.00	\$	18,000.00	

CAPITAL OUTLAY

NEW LINE ITEM	CAPITAL OUTLAY-VEHICLE				-	\$	-	
TOTAL CAPITAL OUTLAY					-	\$	-	
TOTAL ECONOMIC DEVELOPMENT					357,486.26	\$	65,848.26	

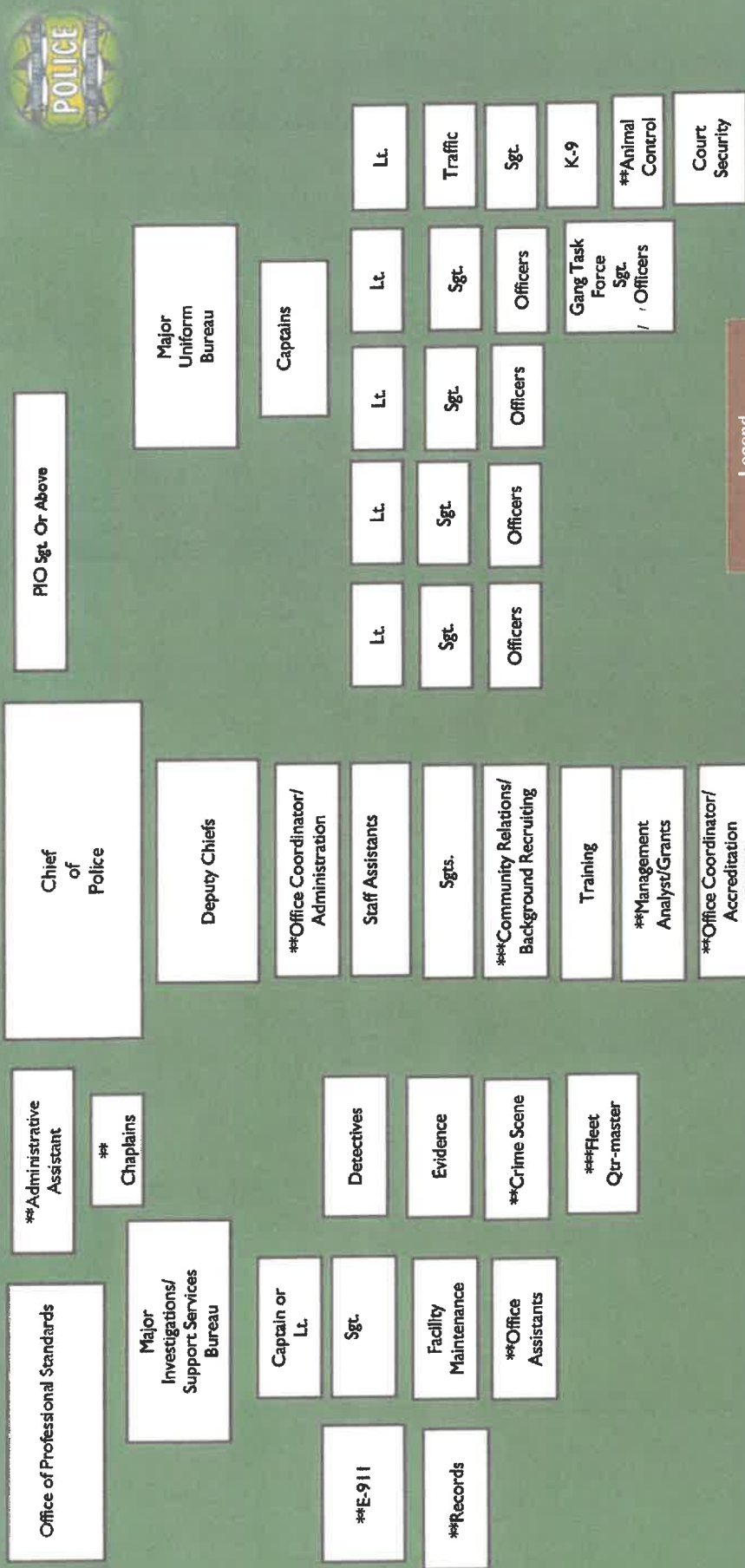
FOREST PARK DEPARTMENT OF PUBLIC WORKS ORGANIZATIONAL CHART



100-27-4900-99-9999	ALLOCATE FLEET SVCS EXPENSES(-1,002,463 \$	(1,002,463.00)	\$0.00
TOTAL ALLOCATION		-1,002,463 \$	(1,002,463.00)	\$0.00
TOTAL FLEET SERVICES		108,300 \$	167,704.59	\$0.00
				\$59,404.59

POLICE DEPARTMENT ORGANIZATIONAL CHART

Organizational Chart Subject to Change



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

June 10, 2022

Supervisors/Officers are subject to change units/divisions at any time as deemed appropriate

PERSONAL SERV. & EE BENE

100-31-3210-51-1101	SALARIES	\$	4,584,228.00	\$	4,146,008.03	\$	(438,219.97)
100-31-3210-51-1103	HOLIDAY PAY	\$	150,150.00	\$	150,150.00	\$	-
100-31-3210-51-1104	EXTRA DUTY/WITNESS FEE	\$	30,000.00	\$	30,000.00	\$	-
100-31-3210-51-1105	RESERVE SALARY	\$	10,000.00	\$	10,000.00	\$	-
100-31-3210-51-1301	OVERTIME	\$	258,500.00	\$	258,500.00	\$	-
100-31-3210-51-2101	LIFE AND HEALTH INSURANCE	\$	1,472,037.00	\$	861,100.74	\$	(610,936.26)
100-31-3210-51-2201	FICA	\$	294,426.00	\$	257,052.49	\$	(37,373.51)
100-31-3210-51-2301	MEDICARE	\$	68,858.00	\$	60,117.11	\$	(8,740.89)
100-31-3210-51-2401	RETIREMENT CONTRIBUTIONS	\$	125,798.00	\$	130,829.92	\$	5,031.92
100-31-3210-51-2701	WORKER'S COMPENSATION INSURAN	\$	30,293.00	\$	30,293.00	\$	-
100-31-3210-51-2702	WORKERS' COMP CLAIMS - POLICE	\$	140,000.00	\$	140,000.00	\$	-
100-31-3210-51-2901	SICK LEAVE SELL BACK	\$	12,000.00	\$	12,000.00	\$	-
	TOTAL PERSONAL SERV & BENE	\$	7,176,290.00	\$	6,086,051.29	\$	(1,090,238.71)

PURCHASED/CONTRACT SERV.

100-31-3210-52-1003	SOFTWARE DEVELOPMENT	\$	-	\$	-	\$	-
100-31-3210-52-1201	ATTORNEY FEES COLLECTED	\$	15,500.00	\$	15,500.00	\$	-
100-31-3210-52-1202	PSYCHOLOGICAL SERVICES	\$	3,500.00	\$	5,000.00	\$	1,500.00
100-31-3210-52-1203	JAIL TERTIARY CARE	\$	20,000.00	\$	20,000.00	\$	-
100-31-3210-52-1300	SPECIAL INVESTIGATION	\$	2,000.00	\$	2,000.00	\$	-
100-31-3210-52-1301	SOFTWARE PROGRAM MAINTENANCE	\$	-	\$	-	\$	-
100-31-3210-52-2201	OFFICE EQUIP MAINT	\$	7,500.00	\$	7,500.00	\$	-
100-31-3210-52-2202	COMPUTER EQUIPMENT MAINTENANC	\$	-	\$	-	\$	-
100-31-3210-52-2203	AIR CARD EXPENSE / MAINTENANC	\$	150,000.00	\$	173,600.00	\$	23,600.00
100-31-3210-52-2209	RADIO EQUIPMENT	\$	115,500.00	\$	50,000.00	\$	(65,500.00)
100-31-3210-52-2211	RADAR EQUIPMENT	\$	-	\$	-	\$	-
100-31-3210-52-2214	FACILITY IMPROVEMENTS	\$	7,500.00	\$	7,500.00	\$	-
100-31-3210-52-3101	VEHICLE INSURANCE	\$	86,406.00	\$	86,406.00	\$	-
100-31-3210-52-3102	PROPERTY & LIABILITY INSURANC	\$	83,307.00	\$	83,307.00	\$	-
100-31-3210-52-3105	LAW ENFORCEMENT LIABILITY INS	\$	85,081.00	\$	85,081.00	\$	-
100-31-3210-52-3201	POSTAGE	\$	6,000.00	\$	6,000.00	\$	-
100-31-3210-52-3202	TELEPHONES	\$	55,000.00	\$	55,000.00	\$	-
100-31-3210-52-3203	RADIOS/PAGERS MAINTENANCE	\$	-	\$	-	\$	-
100-31-3210-52-3204	WALKIE TALKIE RADIO MAINTENAN	\$	-	\$	-	\$	-
100-31-3210-52-3401	PRINTING	\$	6,000.00	\$	6,000.00	\$	-
100-31-3210-52-3601	DUES AND SUBSCRIPTIONS	\$	5,000.00	\$	5,000.00	\$	-
100-31-3210-52-3610	POAB MANDATES	\$	54,000.00	\$	-	\$	(54,000.00)
100-31-3210-52-3611	STATE MANDATES	\$	225,000.00	\$	-	\$	(225,000.00)
100-31-3210-52-3612	COUNTY MANDATES	\$	140,000.00	\$	-	\$	(140,000.00)
100-31-3210-52-3701	SCHOOLS, SEMINARS, TRAVEL	\$	45,000.00	\$	25,000.00	\$	(20,000.00)
100-31-3210-52-3710	EDUCATION INCENTIVE	\$	15,000.00	\$	10,000.00	\$	(5,000.00)
100-31-3210-52-3711	POST CERTIFICATION	\$	3,000.00	\$	3,000.00	\$	-
100-31-3210-52-3712	TRAINING	\$	55,000.00	\$	30,000.00	\$	(25,000.00)
100-31-3210-52-3925	PRISONER EXPENSE	\$	55,000.00	\$	55,000.00	\$	-
	TOTAL PURCHASED/CONTRACT SERV	\$	1,240,294.00	\$	730,894.00	\$	(509,400.00)

☐ SUPPLIES

100-31-3210-53-1102	OFFICE SUPPLIES	\$	13,500.00	\$	13,500.00	\$	-
100-31-3210-53-1103	COPIER EXPENSE	\$	12,500.00	\$	12,500.00	\$	-
100-31-3210-53-1105	GENERAL DEPARTMENT EXPENSES	\$	3,650.00	\$	3,650.00	\$	-
100-31-3210-53-1210	UTILITIES WATER/SEWER	\$	10,000.00	\$	10,000.00	\$	-
100-31-3210-53-1221	UTILITIES -NATURAL GAS	\$	7,000.00	\$	7,000.00	\$	-
100-31-3210-53-1231	UTILITIES ELECTRICITY	\$	80,000.00	\$	80,000.00	\$	-
100-31-3210-53-1270	FLEET GAS CHARGE	\$	219,588.00	\$	219,588.00	\$	-
100-31-3210-53-1604	OFFICE IMPROVEMENTS	\$	7,500.00	\$	7,500.00	\$	-
100-31-3210-53-1702	UNIFORMS & RAINWEAR	\$	45,000.00	\$	30,000.00	\$	(15,000.00)
100-31-3210-53-1703	FIRST AID /MEDICAL SUPPLIES	\$	3,000.00	\$	3,000.00	\$	-
100-31-3210-53-1704	DETECTIVE SUPPLIES	\$	8,500.00	\$	10,000.00	\$	1,500.00
100-31-3210-53-1705	CRIME PREVENTION EXPENSE	\$	10,500.00	\$	5,000.00	\$	(5,500.00)
100-31-3210-53-1707	POLICE EQUIPMENT	\$	30,000.00	\$	25,000.00	\$	(5,000.00)
100-31-3210-53-1708	K-9 SUPPLIES AND EQUIPMENT	\$	40,000.00	\$	40,000.00	\$	-
100-31-3210-53-1709	FILM/PUB. RELATIONS /EVENTS	\$	20,000.00	\$	15,000.00	\$	(5,000.00)
100-31-3210-53-1710	SERVICE WEAPONS AND AMMUNITION	\$	20,000.00	\$	20,000.00	\$	-
100-31-3210-53-1711	RADIO/SURVEILLANCE EQUIP	\$	45,500.00	\$	45,500.00	\$	-
100-31-3210-53-1713	FLEET LABOR CHARGE	\$	82,099.00	\$	82,099.00	\$	-
100-31-3210-53-1714	FLEET EQUIPMENT MAINTENANCE	\$	144,631.00	\$	144,631.00	\$	-
100-31-3210-53-1715	FLEET OVERHEAD CHARGE	\$	65,884.00	\$	65,884.00	\$	-
100-31-3260-53-1104	FACILITY SUPPLIES	\$	18,600.00	\$	18,600.00	\$	-
100-31-3260-53-1106	FACILITY MAINT & REPAIRS	\$	66,600.00	\$	50,000.00	\$	(16,600.00)
	TOTAL SUPPLIES	\$	954,052.00	\$	908,452.00	\$	(45,600.00)
	CAPITAL OUTLAYS						
100-31-3210-54-2401	COMPUTER HARDWARE /SOFTWARE	\$	378,888.00	\$	378,888.00	\$	(378,888.00)
100-31-3210-54-2502	CAPITAL OUTLAY	\$	430,000.00	\$	430,000.00	\$	(430,000.00)
	TOTAL CAPITAL OUTLAYS	\$	808,888.00	\$	808,888.00	\$	(808,888.00)
	TOTAL POLICE SERVICES	\$	10,179,524.00	\$	7,725,397.29	\$	(2,454,126.71)

EB11 COMMUNICATIONS

PERSONAL SERV. & EE BENE

SALARIES				\$433,883.84	\$6,363.84
HOLIDAY PAY	\$	427,520.00		\$9,900.00	\$0.00
OVERTIME	\$	44,000.00		\$44,000.00	\$0.00
LIFE AND HEALTH INSURANCE	\$	226,216.00		\$144,795.96	(\$81,420.04)
FICA	\$	29,323.00		\$26,900.80	(\$2,422.20)
MEDICARE	\$	6,858.00		\$6,291.32	(\$566.68)
RETIREMENT CONTRIBUTIONS	\$	10,120.00		\$10,524.80	\$404.80
SICK LEAVE SELL BACK	\$	1,000.00		\$1,000.00	\$0.00
TOTAL PERSONAL SERV. & EE BENE	\$	754,936.00		\$677,296.72	(\$77,639.28)

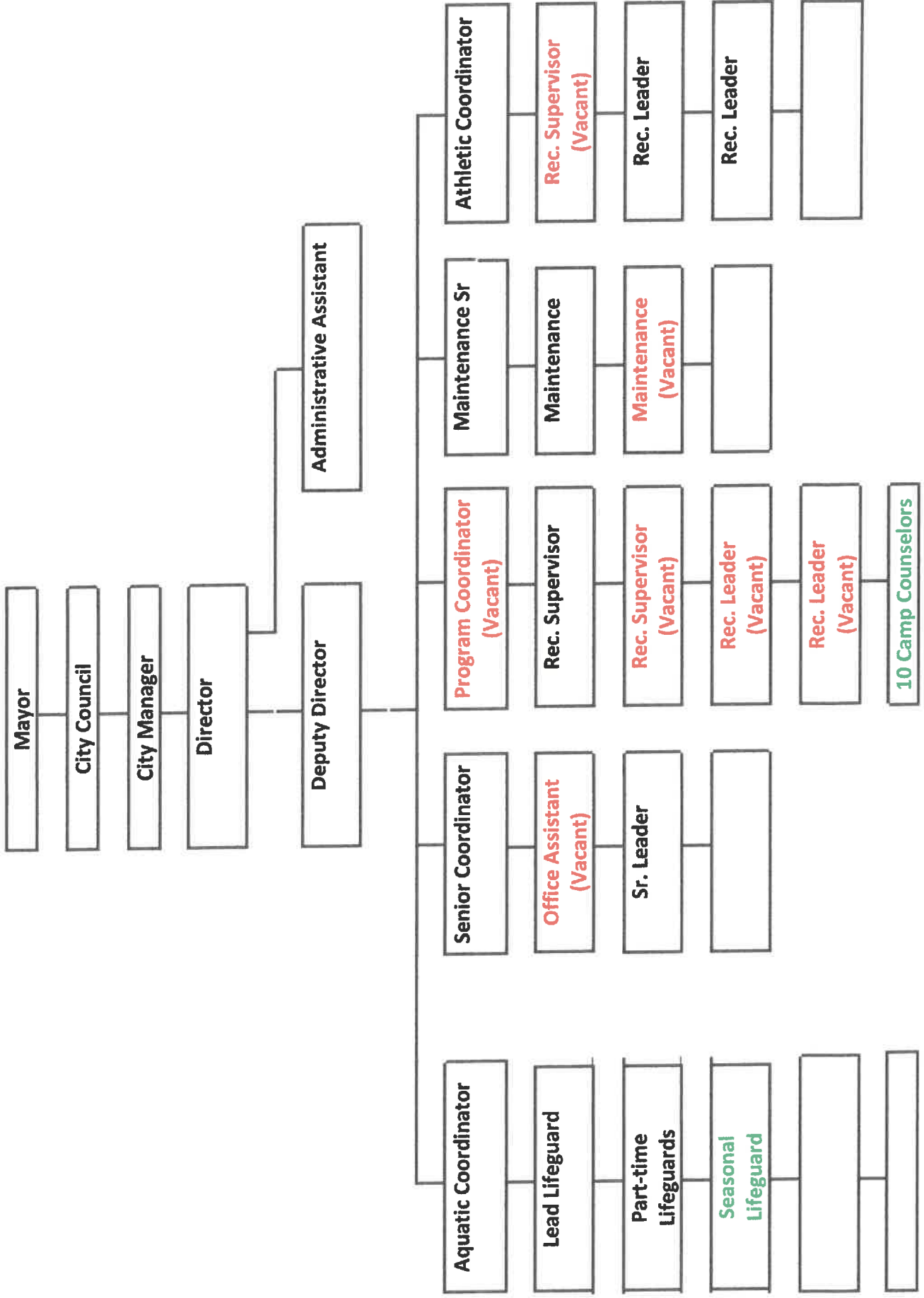
PURCHASED/CONTRACT SERV.

PSYCHOLOGICAL SERVICES	\$	450.00	\$	450.00	\$0.00
CPU/SOFTWARE PROG MAINT	\$	5,000.00	\$	5,000.00	\$0.00
RADIO-EQUIPMENT	\$	-	\$	-	\$0.00
SCHOOLS, SEMINARS, TRAVEL	\$	2,000.00	\$	4,500.00	\$2,500.00
TOTAL PURCHASED/CONTRACT SERV.	\$	7,450.00		2000	(\$5,450.00)

SUPPLIES

OFFICE SUPPLIES	\$	1,000.00	\$	1,000.00	\$0.00
UNIFORMS & RAINWEAR	\$	1,840.00	\$	1,840.00	\$840.00
TOTAL SUPPLIES	\$	2,840.00		2000	\$0.00
TOTAL EB11 COMMUNICATIONS	\$	764,386.00		681,296.72	(\$83,089.28)

FY22 RECREATION & LEISURE ORGANIZATION CHART



RECREATION AND LEISURE

PERSONAL SERV. & EE BENE

100-41-6110-51-1101	SALARIES	\$	723,624.00	\$	998,780.00	\$	275,156.00
100-41-6110-51-1301	OVERTIME	\$	1,000.00	\$	1,000.00	\$	-
100-41-6110-51-2101	LIFE AND HEALTH INSURANCE	\$	133,609.00	\$	117,676.00	\$	(15,933.00)
100-41-6110-51-2201	FICA	\$	42,308.00	\$	61,924.36	\$	19,616.36
100-41-6110-51-2301	MEDICARE	\$	9,894.00	\$	14,482.31	\$	4,588.31
100-41-6110-51-2401	RETIREMENT CONTRIBUTIONS	\$	15,000.00	\$	15,600.00	\$	600.00
100-41-6110-51-2701	WORKER'S COMP INSURANCE	\$	3,835.00	\$	3,835.00	\$	-
100-41-6110-51-2702	WORKERS' COMP CLAIMS - REC	\$	-	\$	-	\$	-
100-41-6110-51-2901	SICK LEAVE SELL BACK	\$	1,800.00	\$	1,800.00	\$	-
	TOTAL PERSONAL SSERV. & EE BENE	\$	931,070.00	\$	1,215,097.67	\$	284,027.67

PURCHASED/CONTRACT SERV.

100-41-6110-52-1300	TECHNICAL CONTRACT SERVICES	\$		\$		\$	
100-41-6110-52-1301	SOFTWARE PROGRAM MAINTENANCE	\$	17,200.00	\$	17,200.00	\$	
100-41-6110-52-2100	JANITORIAL CONTRACT	\$	5,000.00	\$	-	\$	(5,000.00)
100-41-6110-52-2201	OFFICE EQUIPMENT MAINTENANCE	\$	-	\$	-	\$	-
100-41-6110-52-2202	COMPUTER EQUIPMENT MAINTENANCE	\$	12,000.00	\$	-	\$	(12,000.00)
100-41-6110-52-3101	VEHICLE INSURANCE	\$	3,928.00	\$	3,928.00	\$	-
100-41-6110-52-3102	PROPERTY & LIABILITY INSURANCE	\$	10,547.00	\$	10,547.00	\$	-
100-41-6110-52-3201	POSTAGE PROMOTIONS/MARKETING	\$	3,000.00	\$	14,000.00	\$	11,000.00
100-41-6110-52-3202	TELEPHONE COMMUNICATIONS	\$	14,000.00	\$	26,000.00	\$	12,000.00
100-41-6110-52-3203	RADIOS/PAGERS MAINTENANCE	\$	6,500.00	\$	-	\$	(6,500.00)
100-41-6110-52-3402	PRINTING PROGRAMS	\$	8,000.00	\$	8,000.00	\$	-
100-41-6110-52-3601	DUSS-AND-SUBSCRIPTIONS PROFESSIONAL DEVELOPMENT	\$	4,500.00	\$	-	\$	(4,500.00)
100-41-6110-52-3701	SCHOOLS, SEMINARS, TRAVEL	\$	-	\$	10,000.00	\$	10,000.00
100-41-6610-52-2213	ELECTRICAL MAINTENANCE	\$	-	\$	-	\$	-
100-41-7021-52-1008	REDEVELOPMENT PLANNING	\$	-	\$	-	\$	-
	TOTAL PURCHASED/CONTRACT SERV.	\$	84,675.00	\$	81,675.00	\$	(3,000.00)

SUPPLIES

100-41-6110-53-1102	OFFICE SUPPLIES	\$	-	\$	2,000.00	\$	2,000.00
100-41-6110-53-1103	COPIER EXPENSE	\$	6,200.00	\$	6,200.00	\$	-
100-41-6110-53-1104	FACILITY SUPPLIES	\$	14,800.00	\$	14,800.00	\$	-
100-41-6110-53-1105	GENERAL DEPARTMENT EXPENSES	\$	1,500.00	\$	1,500.00	\$	-
100-41-6110-53-1106	FACILITY MAINT & REPAIRS	\$	46,000.00	\$	66,320.00	\$	20,320.00
100-41-6110-53-1210	UTILITIES - WATER/SEWER	\$	19,800.00	\$	26,000.00	\$	6,200.00
100-41-6110-53-1221	UTILITIES - NATURAL GAS	\$	16,000.00	\$	18,000.00	\$	2,000.00
100-41-6110-53-1231	UTILITIES - ELECTRICITY	\$	71,500.00	\$	100,000.00	\$	28,500.00
100-41-6110-53-1270	FLEET GAS CHARGE	\$	5,281.00	\$	5,281.00	\$	-
100-41-6110-53-1604	OFFICE IMPROVEMENTS	\$	2,500.00	\$	2,500.00	\$	-
100-41-6110-53-1702	UNIFORMS & RAINWEAR	\$	2,500.00	\$	2,500.00	\$	-
100-41-6110-53-1713	FLEET LABOR CHARGE	\$	3,032.00	\$	3,032.00	\$	-
100-41-6110-53-1714	FLEET EQUIPMENT MAINTENANCE	\$	2,175.00	\$	10,000.00	\$	7,825.00
100-41-6110-53-1715	FLEET OVERHEAD CHARGE	\$	800.00	\$	800.00	\$	-
100-41-6110-53-1717	SAFETY EQUIPMENT	\$	500.00	\$	500.00	\$	-
100-41-6120-53-1107	SOCCER/SELF-PAY	\$	-	\$	-	\$	-
100-41-6120-53-1108	SENIOR PROGRAMS	\$	6,000.00	\$	6,000.00	\$	-

100-41-6120-53-1109	ADULT RECREATION	\$ -		\$ -		
100-41-6120-53-1110	YOUTH-BASKETBALL	\$ -		\$ -		
100-41-6120-53-1111	T-BALL	\$ -		\$ -		
100-41-6120-53-1112	ATHLETIC PROGRAM	\$ 33,000.00	\$	\$ 58,000.00	\$	\$ 25,000.00
100-41-6120-53-1113	DAY CAMP	\$ 6,000.00	\$	\$ 10,000.00	\$	\$ 4,000.00
100-41-6120-53-1114	CONGESSIONS	\$ -	\$	\$ -	\$	\$ -
100-41-6120-53-1115	INSTRUCTIONAL CLASSES	\$ 10,000.00	\$	\$ 20,000.00	\$	\$ 10,000.00
100-41-6120-53-1116	GIRLS-FAST-RICH-SOFTBALL	\$ -	\$	\$ -	\$	\$ -
100-41-6120-53-1117	YOUTH-BASEBALL	\$ -	\$	\$ -	\$	\$ -
100-41-6124-53-1117	POOLS	\$ 16,500.00	\$	\$ 20,000.00	\$	\$ 3,500.00
100-41-6149-53-1116	COMMUNITY-BUILDINGS	\$ -	\$	\$ -	\$	\$ -
100-41-6190-53-1118	SPECIAL EVENTS	\$ 80,000.00	\$	\$ 120,000.00	\$	\$ 40,000.00
100-41-6190-53-1119	SPECIAL PROJECTS	\$ 6,000.00	\$	\$ 15,000.00	\$	\$ 9,000.00
TOTAL SUPPLIES		\$ 350,088.00	\$	\$ 508,433.00	\$	\$ 158,345.00
CAPITAL OUTLAYS		\$ -	\$	\$ -	\$	\$ -
100-41-6110-54-2502	CAPITAL OUTLAY	\$ -	\$	\$ -	\$	\$ -
TOTAL CAPITAL OUTLAYS		\$ -	\$	\$ -	\$	\$ -
TOTAL RECREATION AND LEISURE		\$ 1,333,520.00	\$	\$ 1,805,205.67	\$	\$ 471,685.67

PERSONAL SERV. & EE BENE

100-51-4210-51-1101	SALARIES	\$	1,489,663.00	\$1,559,932.40	\$70,269.40
100-51-4210-51-1301	OVERTIME	\$	49,000.00	\$49,000.00	\$0.00
100-51-4210-51-2101	LIFE AND HEALTH INSURANCE	\$	664,738.00	\$408,330.25	(\$256,407.75)
100-51-4210-51-2201	FICA	\$	96,646.00	\$96,715.81	\$69.81
100-51-4210-51-2301	MEDICARE	\$	22,603.00	\$22,619.02	\$16.02
100-51-4210-51-2401	RETIREMENT CONTRIBUTIONS	\$	24,000.00	\$24,960.00	\$960.00
100-51-4210-51-2701	WORKER'S COMP INSURANCE	\$	10,098.00	\$10,098.00	\$0.00
100-51-4210-51-2702	WORKERS' COMP CLAIMS - STREET	\$	15,000.00	\$15,000.00	\$0.00
100-51-4210-51-2901	SICK LEAVE SELL BACK	\$	2,000.00	\$2,000.00	\$0.00
100-51-4210-51-2904	EMPLOYEE RECOGNITION	\$	1,200.00	\$2,800.00	\$1,600.00
	TOTAL PERSONAL SERV. & EE BENE	\$	2,374,948.00	\$2,191,455.48	(\$183,492.52)

PURCHASED/CONTRACT SERV.

100-51-4210-52-1301	TOPOGRAPHIC SURVEYS	\$	-	\$0.00	\$0.00
100-51-4210-52-1302	SOFTWARE PROGRAM MAINTENANCE	\$	18,050.00	18,050.00	\$0.00
100-51-4210-52-1601	SMALL TOOLS AND EQUIPMENT	\$	8,000.00	16,000.00	\$8,000.00
100-51-4210-52-3101	VEHICLE INSURANCE	\$	42,933.00	42,933.00	\$0.00
100-51-4210-52-3102	PROPERTY & LIABILITY INSURANC	\$	27,769.00	27,769.00	\$0.00
100-51-4210-52-3201	POSTAGE	\$	500.00	1,000.00	\$500.00
100-51-4210-52-3202	TELEPHONES	\$	26,000.00	26,000.00	\$0.00
100-51-4210-52-3203	RADIOS/PAGERS MAINTENANCE	\$	1,500.00	1,500.00	\$0.00
100-51-4210-52-3401	PRINTING	\$	1,000.00	1,000.00	\$0.00
100-51-4210-52-3601	DUES AND SUBSCRIPTIONS	\$	1,000.00	1,500.00	\$500.00
100-51-4210-52-3701	SCHOOLS, SEMINARS, TRAVEL	\$	25,000.00	25,000.00	\$0.00
100-51-4270-52-1232	WARNING REGULATORY	\$	20,000.00	25,000.00	\$5,000.00
100-51-7410-52-3924	ENGINEERING CONSULTING	\$	-	-	\$0.00
	TOTAL PURCHASED/CONTRACT SERV.	\$	171,752.00	185,752	\$14,000.00

SUPPLIES

100-51-4210-53-1102	OFFICE SUPPLIES	\$	2,300.00	3,500.00	\$1,200.00
100-51-4210-53-1103	COPIER EXPENSE	\$	1,700.00	1,700.00	\$0.00
100-51-4210-53-1104	FACILITY SUPPLIES	\$	5,000.00	7,500.00	\$2,500.00
100-51-4210-53-1105	GENERAL DEPARTMENT EXPENSES	\$	2,000.00	2,000.00	\$0.00
100-51-4210-53-1106	FACILITY MAINT AND REPAIR	\$	25,000.00	25,000.00	\$0.00
100-51-4210-53-1122	MOSQUITO CONTROL CHEMICALS	\$	4,000.00	4,000.00	\$0.00
100-51-4210-53-1210	UTILITIES - WATER/SEWER	\$	12,000.00	15,000.00	\$3,000.00
100-51-4210-53-1221	UTILITIES - NATURAL GAS	\$	2,000.00	4,000.00	\$2,000.00
100-51-4210-53-1231	UTILITIES - ELECTRICITY	\$	20,000.00	20,000.00	\$0.00
100-51-4210-53-1270	FLEET GAS CHARGE	\$	130,000.00	130,000.00	\$0.00
100-51-4210-53-1602	TRASH EQUIPMENT	\$	-	-	\$0.00
100-51-4210-53-1702	UNIFORMS & RAINWEAR	\$	28,000.00	35,000.00	\$7,000.00
100-51-4210-53-1713	FLEET LABOR CHARGE	\$	79,500.00	79,500.00	\$0.00
100-51-4210-53-1714	FLEET EQUIPMENT MAINTENANCE	\$	104,000.00	104,000.00	\$0.00
100-51-4210-53-1715	FLEET OVERHEAD CHARGE	\$	30,000.00	30,000.00	\$0.00
100-51-4210-53-1717	SAFETY EQUIPMENT	\$	2,000.00	5,000.00	\$3,000.00
100-51-4221-53-1120	ASBESTOS REMOVAL	\$	-	-	\$0.00
100-51-4221-53-1122	RIGHT-OF-WAY ENHANCEMENTS	\$	16,000.00	16,000.00	\$0.00

FY 2022 APPROVED BUDGET FY 2023 REQUESTED BUDGET VARIANCE

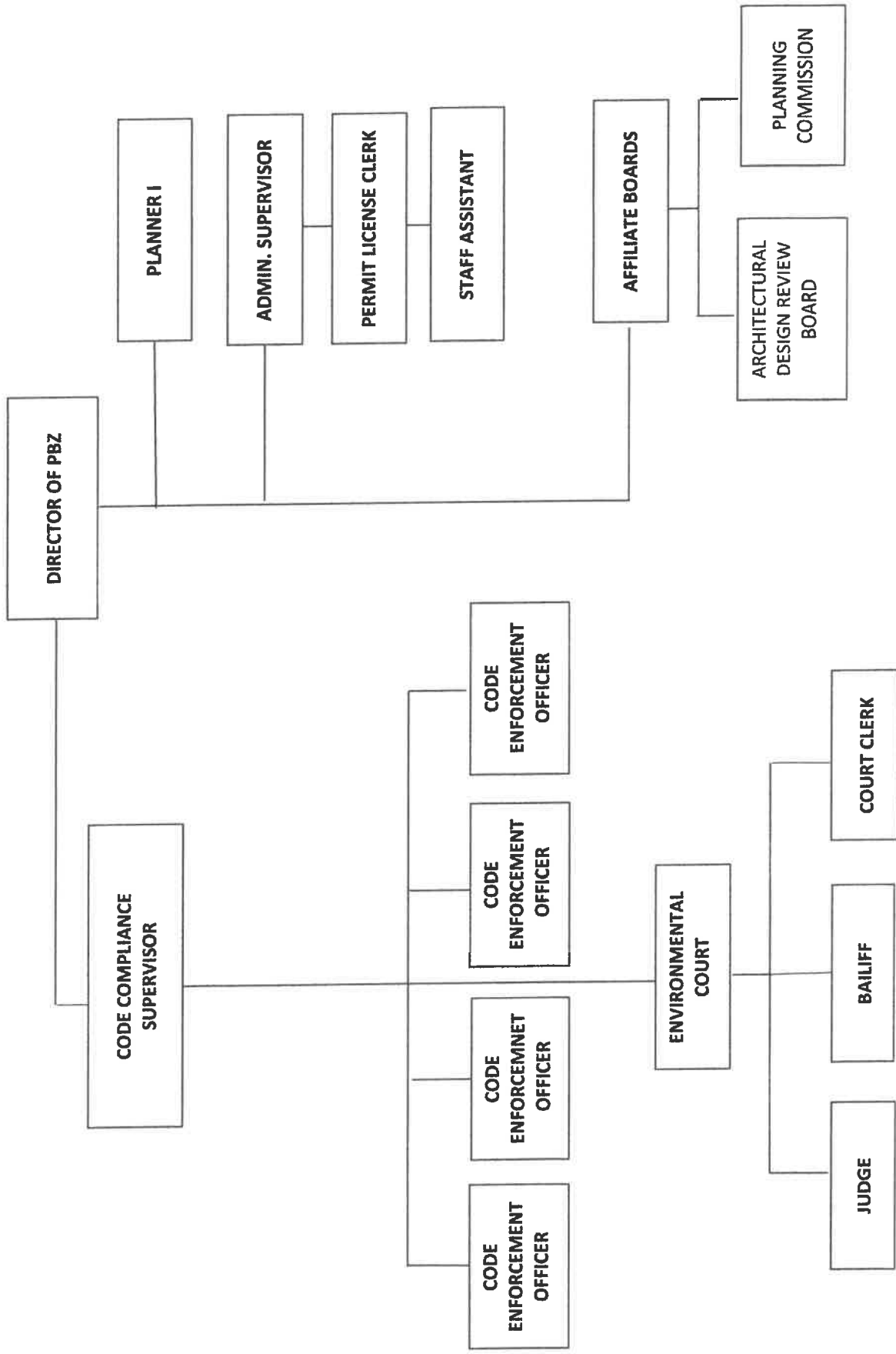
PUBLIC WORKS - PARKS

SUPPLIES

100-54-6210-53-1128									
	MAINTENANCE CITY LIMIT SIGNS	\$	-	\$	15,000.00	\$	-		
100-54-6210-53-1601	SMALL TOOLS AND EQUIPMENT	\$	15,000.00	\$	7,000.00	\$	600.00		
100-54-6210-53-1602	SMALL EQUIPMENT MAINTENANCE	\$	6,400.00	\$	32,500.00	\$	-		
100-54-6210-53-2212	MAINTENANCE CONTRACTS	\$	32,500.00	\$	34,000.00	\$	-		
100-54-6220-53-1129	PARKS MAINTENANCE	\$	34,000.00	\$	15,000.00	\$	-		
100-54-6230-53-1127	LANDSCAPING CITY	\$	15,000.00	\$	103,500.00	\$	600.00		
	TOTAL SUPPLIES	\$	102,900.00	\$	103,500.00	\$	600.00		
	CAPITAL OUTLAYS								
100-54-6149-54-2300	STARR PARK IMPROVEMENTS - CAP	\$	35,000.00	\$		\$	(35,000.00)		
	TOTAL CAPITAL OUTLAYS	\$	35,000.00	\$	-	\$	(35,000.00)		
	TOTAL PUBLIC WORKS - PARKS	\$	137,900.00	\$	103,500.00	\$	(34,400.00)		



PLANNING & COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



PERSONAL SERV. & EE BENE

100-55-7410-51-1101	SALARIES	\$	490,929.00	\$	\$624,476.32	\$133,547.32
100-55-7410-51-1301	OVERTIME	\$	2,000.00	\$	\$2,000.00	\$0.00
100-55-7410-51-2101	LIFE AND HEALTH INSURANCE	\$	88,024.00	\$	\$95,350.45	\$7,326.45
100-55-7410-51-2201	FICA	\$	25,980.00	\$	\$38,717.53	\$12,737.53
100-55-7410-51-2301	MEDICARE	\$	6,076.00	\$	\$9,054.91	\$2,978.91
100-55-7410-51-2401	RETIREMENT CONTRIBUTIONS	\$	5,800.00	\$	\$6,032.00	\$232.00
100-55-7410-51-2701	WORKER'S COMP INSURANCE	\$	2,728.00	\$	\$2,728.00	\$0.00
100-55-7410-51-2901	SICK LEAVE SELL BACK	\$	500.00	\$	\$500.00	\$0.00
	TOTAL PERSONAL SERV & EE BENE	\$	622,037.00	\$	\$778,859.21	\$156,822.21

PURCHASED/CONTRACT SERV

100-55-7410-52-1200	MUNICIPAL PLANNING	\$		\$		
100-55-7410-52-1300	STARR-PARK MASTER PLAN	\$	65,000.00	\$	55,000.00	(\$10,000.00)
	WARD 4 PARK MASTER PLAN	\$		\$		
100-55-7410-52-1300	LEGISLATION-MATCH	\$		\$		
100-55-7410-52-1301	SOFTWARE PROGRAM MAINTENANCE	\$	20,774.00	\$		(\$20,774.00)
100-55-7410-52-2201	OFFICE EQUIPMENT-MAINTENANCE	\$		\$		
100-55-7410-52-2302	COMPUTER EQUIPMENT-MAINTENANCE	\$		\$		
100-55-7410-52-2304	HVAC MAINTENANCE	\$		\$		
100-55-7410-52-2324	FACILITY IMPROVEMENTS	\$		\$		
100-55-7410-52-3101	VEHICLE INSURANCE	\$	3,574.00	\$	3,574.00	\$0.00
100-55-7410-52-3102	PROPERTY & LIABILITY INSURANCE	\$	7,502.00	\$	7,502.00	\$0.00
100-55-7410-52-3201	POSTAGE	\$	3,000.00	\$	3,000.00	\$0.00
100-55-7410-52-3202	TELEPHONES	\$	17,788.00	\$	17,788.00	\$0.00
100-55-7410-52-3401	PRINTING	\$	2,000.00	\$	2,000.00	\$0.00
100-55-7410-52-3601	DUES AND SUBSCRIPTIONS	\$	3,000.00	\$	3,000.00	\$0.00
100-55-7410-52-3611	STATE MANDATES	\$		\$		
100-55-7410-52-4611	COUNTY MANDATES	\$		\$		
100-55-7410-52-3701	SCHOOLS, SEMINARS, TRAVEL	\$	5,000.00	\$	10,000.00	\$5,000.00
100-55-7410-52-3920	SOIL EROSION/HYDRO-STUDY-EXP	\$		\$		
100-55-7410-52-3921	INSPECTION EXPENSE	\$	139,240.00	\$	240,000.00	\$100,760.00
100-55-7410-52-3922	RE-INSPECTION EXPENSE	\$	200.00	\$	200.00	\$0.00
100-55-7410-52-3923	INSPECTION ADJUSTMENTS & APPE	\$	500.00	\$	500.00	\$0.00
100-55-7410-52-3924	ENGINEERING CONSULTATION	\$	8,000.00	\$	15,000.00	\$7,000.00
100-55-7410-52-3925	GEO. INFORMATION SYSTEM (GIS)	\$	10,000.00	\$	10,000.00	\$0.00
100-55-7450-52-1302	CODE ENFORCEMENT EXPENSES	\$	1,500.00	\$	1,500.00	\$0.00
	TOTAL PURCHASED/CONTRACT SERV.	\$	287,078.00	\$	369,064.00	\$81,986.00

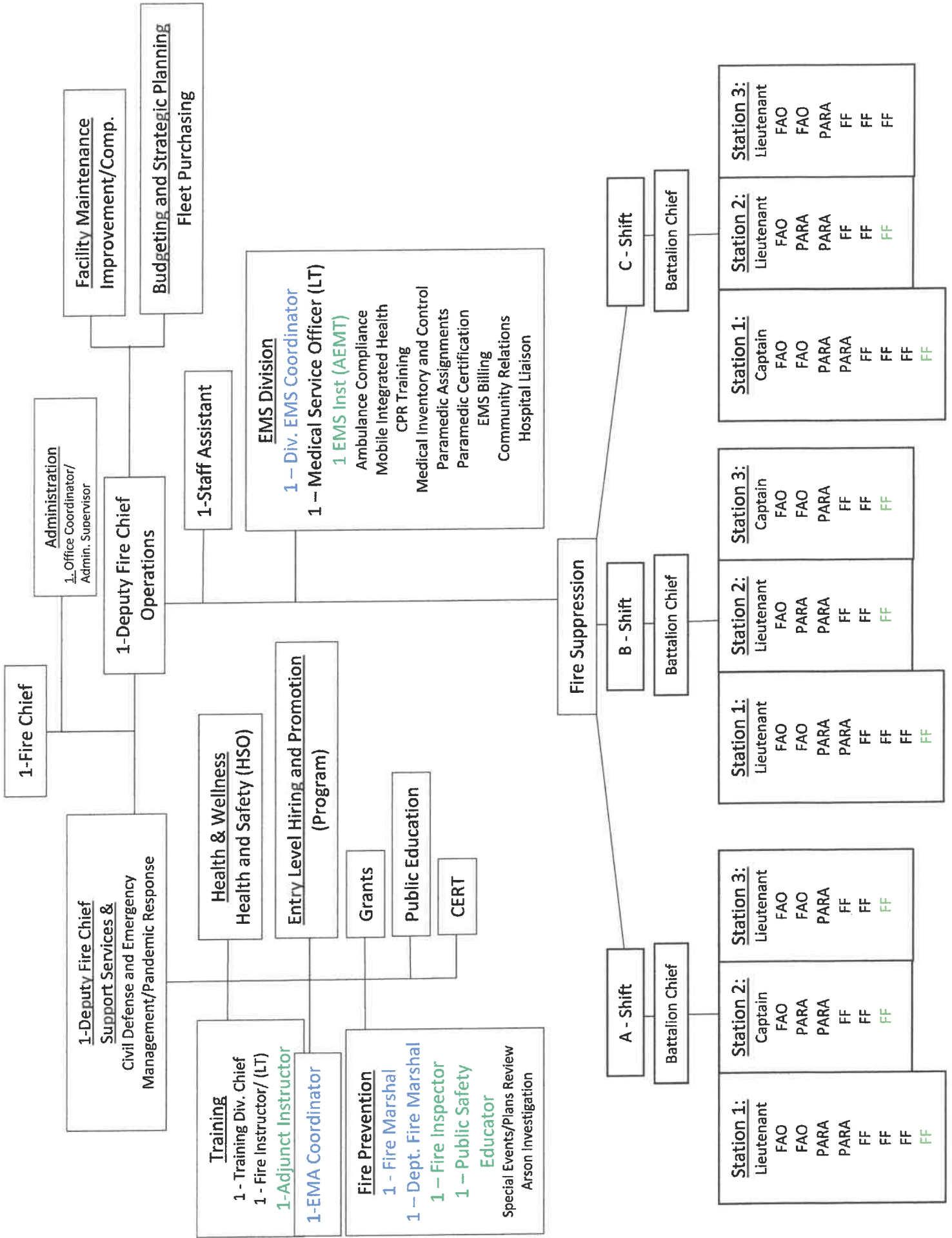
SUPPLIES

100-55-7410-53-1102	OFFICE SUPPLIES	\$	6,000.00	\$	6,000.00	\$0.00
100-55-7410-53-1103	COPIER EXPENSE	\$	1,800.00	\$	1,800.00	\$0.00
100-55-7410-53-1104	FACILITY SUPPLIES	\$	1,850.00	\$	1,850.00	\$0.00
100-55-7410-53-1105	GENERAL DEPARTMENT EXPENSES	\$	1,400.00	\$	1,400.00	\$0.00
100-55-7410-53-1106	FACILITY MAINT & REPAIRS	\$	15,080.00	\$	15,080.00	\$0.00
100-55-7410-53-1132	PHOTOGRAPHY	\$	250.00	\$	250.00	\$0.00
100-55-7410-53-1210	UTILITIES -WATER/SEWER	\$	4,000.00	\$	4,000.00	\$0.00
100-55-7410-53-1221	UTILITIES -NATURAL GAS	\$	3,500.00	\$	3,500.00	\$0.00

100-55-7410-53-1231	UTILITIES -ELECTRICITY	\$	12,000.00	\$	12,000.00	\$0.00
100-55-7410-53-1270	FLEET GAS CHARGE	\$	4,795.00	\$	4,795.00	\$0.00
100-55-7410-53-1604	OFFICE IMPROVEMENTS	\$	-	\$	-	\$0.00
100-55-7410-53-1702	UNIFORMS & RAINWEAR	\$	3,000.00	\$	3,000.00	\$0.00
100-55-7410-53-1713	FLEET LABOR CHARGE	\$	3,291.00	\$	3,291.00	\$0.00
100-55-7410-53-1714	FLEET EQUIPMENT MAINTENANCE	\$	998.00	\$	998.00	\$0.00
100-55-7410-53-1715	FLEET OVERHEAD CHARGE	\$	399.00	\$	399.00	\$0.00
TOTAL SUPPLIES	-	\$	58,363.00	\$	58,363.00	\$0.00
CAPITAL OUTLAYS						
100-55-7410-54-2502	CAPITAL OUTLAY	\$	-	\$	-	\$0.00
TOTAL CAPITAL OUTLAYS		\$	-	\$	-	\$0.00
TOTAL PLANNING & COMMUNITY DEV.		\$	967,478.00	\$	\$1,205,286.21	\$238,808.21

PERSONAL SERV. & EE BENE

100-56-3910-51-1101	SALARIES	\$	85,354.00	\$88,067.20	\$2,713.20
100-56-3910-51-1103	HOLIDAY PAY	\$	500.00	\$500.00	\$0.00
100-56-3910-51-1301	OVERTIME	\$	550.00	\$550.00	\$0.00
100-56-3910-51-2101	LIFE AND HEALTH INSURANCE	\$	18,970.00	\$8,448.96	(\$10,521.04)
100-56-3910-51-2201	FICA	\$	5,305.00	\$5,460.17	\$155.17
100-56-3910-51-2301	MEDICARE	\$	1,241.00	\$1,276.97	\$35.97
100-56-3910-51-2401	RETIREMENT CONTRIBUTIONS	\$	4,473.00	\$4,651.92	\$178.92
100-56-3910-51-2901	SICK LEAVE SELL BACK	\$	500.00	\$500.00	\$0.00
	TOTAL PERSONAL SERV & EE BENE	\$	116,894.00	\$109,455.22	(\$7,438.78)
	PURCHASED/CONTRACT SERV.				
100-56-3910-52-1102	OFFICE SUPPLIES	\$	500.00	500.00	\$0.00
100-56-3910-52-3101	VEHICLE INSURANCE	\$	893.00	893.00	\$0.00
100-56-3910-52-3203	RADIOS / PAGERS MAINTENANCE	\$	2,400.00	2,400.00	\$0.00
100-56-3910-52-3204	SCHOOLS, SEMINARS, TRAVEL	\$	500.00	500.00	\$0.00
	TOTAL PURCHASED/CONTRACT SERV.	\$	4,293.00	4293	\$0.00
	SUPPLIES				
100-56-3910-53-1270	FLEET GAS CHARGE	\$	3,065.00	3,065.00	\$0.00
100-56-3910-53-1701	ANIMAL CONTROL EXPENSES	\$	400.00	400.00	\$0.00
100-56-3910-53-1702	UNIFORMS & RAINWEAR	\$	1,500.00	1,500.00	\$0.00
100-56-3910-53-1713	FLEET LABOR CHARGE	\$	1,733.00	1,733.00	\$0.00
100-56-3910-53-1714	FLEET EQUIPMENT MAINTENANCE	\$	928.00	928.00	\$0.00
100-56-3910-53-1715	FLEET OVERHEAD CHARGE	\$	399.00	399.00	\$0.00
	TOTAL SUPPLIES	\$	8,025.00	8025	\$0.00
	TOTAL ANIMAL CONTROL	\$	129,212.00	121,773.22	(\$7,438.78)



PERSONAL SERV. & EE BENE

100-60-3610-51-1101	SALARIES	\$	1,187,549.00	\$	951,395.72	(\$236,153.28)
100-60-3610-51-1103	HOLIDAY PAY	\$	34,731.00	\$	34,731.00	\$0.00
100-60-3610-51-1301	OVERTIME	\$	52,267.00	\$	52,267.00	\$0.00
100-60-3610-51-2101	LIFE AND HEALTH INSURANCE	\$	360,908.00	\$	231,614.95	(\$129,293.05)
100-60-3610-51-2201	FICA	\$	80,594.00	\$	58,986.53	(\$21,607.47)
100-60-3610-51-2301	MEDICARE	\$	18,848.00	\$	13,795.24	(\$5,052.76)
100-60-3610-51-2401	RETIREMENT CONTRIBUTIONS	\$	39,467.00	\$	41,045.68	\$1,578.68
100-60-3610-51-2701	WORKER'S COMP INSURANCE	\$	5,629.00	\$	5,629.00	\$0.00
100-60-3610-51-2702	WORKERS' COMP CLAIMS - EMS SV	\$	4,267.00	\$	4,267.00	\$0.00
100-60-3610-51-2901	SICK LEAVE SELL BACK	\$	3,733.00	\$	3,733.00	\$0.00
	TOTAL PERSONAL SERV & EE BENE	\$	1,787,993.00	\$	1,397,465.12	(\$390,527.88)

PURCHASED/CONTRACT SERV.

100-60-3610-52-1009	EMS MEDICAL DIRECTOR	\$	16,000.00	\$	16,000.00	\$0.00
100-60-3610-52-1202	PSYCHOLOGICAL SERVICES	\$	940.00	\$	940.00	\$0.00
100-60-3610-52-1301	SOFTWARE MAINTENANCE	\$	6,646.00	\$	-	(\$6,646.00)
100-60-3610-52-2203	EMS EQUIPMENT MAINTENANCE	\$	9,697.00	\$	9,697.00	\$0.00
100-60-3610-52-2209	RADIO-EQUIPMENT	\$	-	\$	-	\$0.00
100-60-3610-52-3101	VEHICLE INSURANCE	\$	16,023.00	\$	16,023.00	\$0.00
100-60-3610-52-3106	EMT LIABILITY INSURANCE	\$	14,646.00	\$	14,646.00	\$0.00
100-60-3610-52-3203	RADIOS/PAGERS MAINTENANCE	\$	8,690.00	\$	8,690.00	\$0.00
100-60-3610-52-3204	WALKIE TALKIE RADIO MAINT	\$	38,000.00	\$	38,000.00	\$0.00
100-60-3610-52-3701	SCHOOLS, SEMINARS, TRAVEL-EMS	\$	4,370.00	\$	9,500.00	\$5,130.00
100-60-3610-52-3712	TRAINING AIDS	\$	15,000.00	\$	25,000.00	\$10,000.00
100-60-3610-52-3714	PARAMEDIC RE-CERTIFICATION	\$	5,500.00	\$	13,000.00	\$7,500.00
100-60-3610-52-3900	DIVERSIFIED COLLECTION AGENCY	\$	29,305.00	\$	29,305.00	\$0.00
100-60-3610-52-3926	AMBULANCE LICENSING FEE	\$	9,500.00	\$	9,500.00	\$0.00
	TOTAL PURCHASED/CONTRACT SERV.	\$	174,317.00	\$	190,301	\$15,984.00

SUPPLIES

100-60-3610-53-1137	RESCUE TRUCK EQUIPMENT	\$	6,110.00	\$	20,000.00	\$13,890.00
100-60-3610-53-1270	FLEET GAS CHARGE	\$	26,000.00	\$	26,000.00	\$0.00
100-60-3610-53-1702	UNIFORMS & RAINWEAR	\$	4,407.00	\$	4,407.00	\$0.00
100-60-3610-53-1703	FIRST AID/MEDICAL SUPPLIES	\$	62,935.00	\$	100,000.00	\$37,065.00
100-60-3610-53-1713	FLEET LABOR CHARGE	\$	13,443.00	\$	13,443.00	\$0.00
100-60-3610-53-1714	FLEET EQUIPMENT MAINTENANCE	\$	25,298.00	\$	25,298.00	\$0.00
100-60-3610-53-1715	FLEET OVERHEAD CHARGE	\$	9,193.00	\$	9,193.00	\$0.00
	TOTAL SUPPLIES	\$	147,386.00	\$	198,341	\$50,955.00

CAPITAL OUTLAYS

100-60-3610-54-2401	EMS COMPUTER EQUIPMENT	\$	213,719.00	\$	-	(\$213,719.00)
	TOTAL CAPITAL OUTLAYS	\$	213,719.00	\$	-	(\$213,719.00)

TOTAL FIRE - EMS SERVICES

\$

2,323,415.00

\$

1,786,107.12

\$0.00

(\$537,307.86)

*

FIRE-FIREFIGHTERS & ADMIN

PERSONAL SERV. & EE BENE

100-61-3510-51-1101	SALARIES	\$	3,243,770.00	\$	2,756,983.12	\$	(486,786.88)
100-61-3510-51-1103	HOLIDAY PAY	\$	68,505.00	\$	\$68,505.00	\$	-
100-61-3510-51-1301	OVERTIME	\$	90,000.00	\$	\$340,000.00	\$	250,000.00
100-61-3510-51-2101	LIFE AND HEALTH INSURANCE	\$	1,100,955.00	\$	\$584,331.08	\$	(516,623.92)
100-61-3510-51-2201	FICA	\$	195,706.00	\$	\$170,932.65	\$	(24,773.35)
100-61-3510-51-2301	MEDICARE	\$	46,536.00	\$	\$39,976.19	\$	(6,559.81)
100-61-3510-51-2401	RETIREMENT CONTRIBUTIONS	\$	67,244.00	\$	\$69,933.76	\$	2,689.76
100-61-3510-51-2701	WORKER'S COMPENSATION INSURAN	\$	13,309.00	\$	\$13,309.00	\$	-
100-61-3510-51-2702	WORKERS' COMP CLAIMS - FIRE S	\$	5,000.00	\$	\$5,000.00	\$	-
100-61-3510-51-2901	SICK LEAVE SELL BACK	\$	10,000.00	\$	\$10,000.00	\$	-
	EMPLOYEE RECOGNITION	\$	-	\$	\$7,500.00	\$	7,500.00
	TOTAL PERSONAL SERV. & EE BENE	\$	4,841,025.00	\$	\$4,066,470.80	\$	(774,554.20)

PURCHASED/CONTRACT SERV.

100-61-3510-52-1003	SOFTWARE DEVELOPMENT	\$	-	\$	-	\$	-
100-61-3510-52-1202	PSYCHOLOGICAL SERVICES	\$	2,750.00	\$	5,000.00	\$	2,250.00
100-61-3510-52-1205	PROFESSIONAL SERVICES	\$	7,200.00	\$	7,200.00	\$	-
100-61-3510-52-1301	SOFTWARE PROGRAM MAINTENANCE	\$	1,692.00	\$	-	\$	(1,692.00)
100-61-3510-52-2201	OFFICE EQUIPMENT MAINTENANCE	\$	470.00	\$	1,470.00	\$	1,000.00
100-61-3510-52-2202	COMPUTER EQUIPMENT MAINTENANC	\$	846.00	\$	-	\$	(846.00)
100-61-3510-52-2203	FIRE EQUIPMENT MAINTENANCE	\$	8,335.00	\$	30,000.00	\$	21,665.00
100-61-3510-52-2209	RADIO EQUIPMENT	\$	765.00	\$	56,000.00	\$	55,235.00
100-61-3510-52-2210	FIRE PREVENTION	\$	21,046.00	\$	50,000.00	\$	28,954.00
100-61-3510-52-2214	FACILITY IMPROVEMENTS	\$	21,046.00	\$	50,000.00	\$	28,954.00
100-61-3510-52-3101	VEHICLE INSURANCE	\$	72,992.00	\$	72,992.00	\$	-
100-61-3510-52-3102	PROPERTY & LIABILITY INSURANC	\$	51,114.00	\$	51,114.00	\$	-
100-61-3510-52-3201	POSTAGE	\$	376.00	\$	876.00	\$	500.00
100-61-3510-52-3202	TELEPHONES	\$	46,890.00	\$	46,890.00	\$	-
100-61-3510-52-3203	RADIOS/PAGERS MAINTENANCE	\$	1,598.00	\$	1,598.00	\$	-
100-61-3510-52-3401	PRINTING	\$	564.00	\$	564.00	\$	-
100-61-3510-52-3600	DUES AND SUBSCRIPTIONS	\$	2,032.00	\$	7,032.00	\$	5,000.00
100-61-3510-52-3701	SCHOOLS, SEMINARS, TRAVEL	\$	7,690.00	\$	25,690.00	\$	18,000.00
100-61-3510-52-3712	TRAINING AIDS	\$	1,188.00	\$	19,188.00	\$	18,000.00
100-61-3510-52-3713	COMPUTER TRAINING	\$	940.00	\$	940.00	\$	-
100-61-3520-52-3718	SUPPRESSION UNIFORM SUPPLY	\$	-	\$	50,000.00	\$	50,000.00
100-61-3570-52-2204	HVAC MAINTENANCE	\$	-	\$	-	\$	-
	TOTAL PURCHASED/	\$	249,534.00	\$	476,554	\$	227,020.00

SUPPLIES

100-61-3510-53-1102	OFFICE SUPPLIES	\$	7,535.00	\$	13,535.00	\$	6,000.00
100-61-3510-53-1103	COPIER EXPENSE	\$	-	\$	7,000.00	\$	7,000.00
100-61-3510-53-1104	FACILITY SUPPLIES	\$	9,911.00	\$	19,911.00	\$	10,000.00
100-61-3510-53-1105	GENERAL DEPARTMENT EXPENSES	\$	1,180.00	\$	1,180.00	\$	-
100-61-3510-53-1106	FACILITY MAINT & REPAIRS	\$	381,416.00	\$	120,000.00	\$	(261,416.00)
100-61-3510-53-1210	UTILITIES - WATER/SEWER	\$	5,000.00	\$	7,000.00	\$	2,000.00
100-61-3510-53-1221	UTILITIES - NATURAL GAS	\$	18,000.00	\$	18,000.00	\$	-
100-61-3510-53-1231	UTILITIES - ELECTRICITY	\$	45,000.00	\$	45,000.00	\$	-

100-61-3510-53-1270	FLEET GAS CHARGE	\$	46,000.00	\$	46,000.00	\$	-
100-61-3510-53-1604	OFFICE IMPROVEMENTS	\$	470.00	\$	10,470.00	\$	10,000.00
100-61-3510-53-1702	UNIFORMS & RAINWEAR	\$	80,934.00	\$	100,000.00	\$	19,066.00
100-61-3510-53-1709	FILM / PUB. RELATIONS EVENTS	\$	1,188.00	\$	1,188.00	\$	-
100-61-3510-53-1713	FLEET LABOR CHARGE	\$	25,751.00	\$	25,751.00	\$	-
100-61-3510-53-1714	FLEET EQUIPMENT MAINTENANCE	\$	44,607.00	\$	44,607.00	\$	-
100-61-3510-53-1715	FLEET OVERHEAD CHARGE	\$	12,091.00	\$	12,091.00	\$	-
100-61-3510-53-1715	FIRE HOSE	\$	158,429.00	\$	208,429.00	\$	50,000.00
100-61-3520-53-1133	DORMITORY EXPENSE	\$	2,502.00	\$	9,002.00	\$	6,500.00
100-61-3520-53-1134	BREATHING APPARATUS	\$	11,340.00	\$	11,340.00	\$	-
100-61-3520-53-1135	FIRE FIGHTING EQUIPMENT	\$	5,872.00	\$	20,000.00	\$	14,128.00
100-61-3520-53-1136	FIRE PREVENTION EDUCATION	\$	5,872.00	\$	5,872.00	\$	-
100-61-3520-53-3717		\$		\$		\$	
TOTAL SUPPLIES		\$	863,098.00		726376		(136,722.00)
CAPITAL OUTLAYS							
100-61-3510-54-2401	COMPUTER EQUIPMENT OUTLAY	\$	50,420.00	\$		\$	(50,420.00)
100-61-3510-54-2502	CAPITAL OUTLAY	\$	-	\$		\$	
TOTAL CAPITAL OUTLAYS		\$	50,420.00	\$		\$	(50,420.00)
TOTAL FIRE-FIREFIGHTERS & ADMIN		\$	6,004,077.00	\$	5,269,400.80	\$	(734,676.20)

PERSONAL SERV. & EE BENE

100-62-3920-51-1101	SALARIES	\$ -	\$ -	\$ -	-
100-62-3920-51-1301	OVERTIME	\$ -	\$ -	\$ -	-
100-62-3920-51-2101	LIFE AND HEALTH INSURANCE	\$ -	\$ -	\$ -	-
100-62-3920-51-2201	FICA	\$ -	\$ -	\$ -	-
100-62-3920-51-2301	MEDICARE	\$ -	\$ -	\$ -	-
100-62-3920-51-2401	RETIREMENT CONTRIBUTIONS	\$ -	\$ -	\$ -	-
100-62-3920-51-2901	SICK LEAVE SELL BACK	\$ -	\$ -	\$ -	-

TOTAL PERSONAL SERV. & EE BENE

		\$ -	\$ -	\$ -	-
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PURCHASED/CONTRACT SERV.

100-62-3920-52-3201	POSTAGE	\$ 250.00	\$ 250.00	\$ 250.00	-
100-62-3920-52-3202	TELEPHONES	\$ 930.00	\$ 930.00	\$ 930.00	-
100-62-3920-52-3203	RADIOS/PAGERS MAINTENANCE	\$ -	\$ -	\$ -	-
100-62-3920-52-3601	DUES AND SUBSCRIPTIONS	\$ -	\$ 10,000.00	\$ 10,000.00	-
100-62-3920-52-3701	SCHOOLS, SEMINARS, TRAVEL	\$ 500.00	\$ 5,500.00	\$ 5,000.00	-

TOTAL PURCHASED/CONTRACT SERV.

		\$ 1,680.00	\$ 16,680.00	\$ 15,000.00	-
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SUPPLIES

100-62-3920-53-1102	OFFICE SUPPLIES	\$ 500.00	\$ 500.00	\$ 500.00	-
100-62-3920-53-1105	GENERAL DEPARTMENT EXPENSES	\$ 300.00	\$ 4,995.00	\$ 4,695.00	-
100-62-3920-53-1138	EQUIPMENT	\$ 1,020.00	\$ 6,520.00	\$ 5,500.00	-
TOTAL SUPPLIES		\$ 1,820.00	\$ 12,015.00	\$ 10,195.00	-

TOTAL EMERGENCY MGMT SERVICES

		\$ 3,500.00	\$ 28,695.00	\$ 25,195.00	-
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5 YEAR CAPITAL IMPROVEMENT PLAN



5 YEAR CAPITAL IMPROVEMENT PLAN
(APPROVAL REQUESTED FOR FY 2023 ONLY)

Quantity	Per Item Cost	Cost	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year TOTAL	Funding source/Details
LEGISLATIVE OFFICES									
1	\$250,000.00	\$250,000.00	\$0.00	\$125,000.00	\$125,000.00	\$0.00	\$0.00	\$250,000.00	
1	\$250,000.00	\$250,000.00	\$0.00	\$125,000.00	\$125,000.00	\$0.00	\$0.00	\$250,000.00	
CHIEF EXECUTIVE OFFICES									
Quantity	Per Item Cost	Cost	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year TOTAL	Funding source/Details
1	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	
			\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	
FIRE/EMS									
Quantity	Per Item Cost	Cost	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year TOTAL	Funding source/Details
3	\$210,000.00	\$630,000.00	\$0.00	\$0.00	\$210,000.00	\$210,000.00	\$210,000.00	\$630,000.00	
10	\$45,000.00	\$450,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$225,000.00	purchase 10 New per year
1	\$1,600,000.00	\$1,600,000.00	\$0.00	\$1,600,000.00	\$0.00	\$0.00	\$0.00	\$1,600,000.00	
1	\$47,000.00	\$47,000.00	\$47,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,000.00	
1	\$1,100,000.00	\$1,100,000.00	\$120,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$1,100,000.00	
15	\$30,000.00	\$450,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$450,000.00	Purchase 3 sets per year
15	\$50,000.00	\$750,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$750,000.00	Purchase 15 sets per year
			\$552,000.00	\$2,105,000.00	\$715,000.00	\$715,000.00	\$715,000.00	\$4,802,000.00	
POLICE SERVICES									
Quantity	Per Item Cost	Cost	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year TOTAL	Funding source/Details
5	\$60,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$1,500,000.00	5 vehicles per year for 5 years
7	\$43,000.00	\$301,000.00	\$43,000.00	\$86,000.00	\$43,000.00	\$86,000.00	\$43,000.00	\$301,000.00	Stagger purchase 1 - 2 annually
1	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00	
1	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	
1	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	
2	\$40,000.00	\$80,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$80,000.00	
1	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00	
6	\$250.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$7,500.00	Wrap 6 new vehicles a year
1	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$27,500.00	
1	\$320,000.00	\$320,000.00	\$320,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$340,000.00	Added at May 22 retreat
1	\$175,000.00	\$175,000.00	\$25,000.00	\$50,000.00	\$25,000.00	\$50,000.00	\$25,000.00	\$175,000.00	
1	\$100,000.00	\$100,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$100,000.00	
50	\$1,912.00	\$95,600.00	\$19,120.00	\$19,120.00	\$19,120.00	\$19,120.00	\$19,120.00	\$95,600.00	prurchase 10 per year
1	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	
75	\$173.34	\$13,000.50	\$13,000.50	\$0.00	\$0.00	\$0.00	\$0.00	\$13,000.50	
75	\$90.67	\$6,800.25	\$6,800.25	\$0.00	\$0.00	\$0.00	\$0.00	\$6,800.25	
100	\$140.00	\$14,000.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$14,000.00	prurchase 20 per year
75	\$545.34	\$40,900.50	\$40,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,900.00	
1	\$125,000.00	\$125,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$125,000.00	Allowance per year
			\$967,130.75	\$599,420.00	\$813,920.00	\$541,920.00	\$473,920.00	\$3,396,300.75	
PUBLIC WORKS									
Quantity	Per Item Cost	Cost	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year TOTAL	Funding source/Details
1	\$41,780.00	\$41,780.00	\$0.00	\$41,780.00	\$0.00	\$0.00	\$0.00	\$41,780.00	
1	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	Added at May 22 retreat
1	\$281,020.00	\$281,020.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$281,020.00	Added at May 22 retreat
1	\$58,438.00	\$58,438.00	\$0.00	\$0.00	\$58,438.00	\$0.00	\$0.00	\$58,438.00	
1	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	
1	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	
1	\$117,230.00	\$117,230.00	\$0.00	\$0.00	\$0.00	\$117,230.00	\$0.00	\$117,230.00	Added at May 22 retreat
1	\$21,425.00	\$21,425.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,425.00	\$21,425.00	
2	\$3,500.00	\$7,000.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$7,000.00	
1	\$23,500.00	\$23,500.00	\$23,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,500.00	
2	\$47,685.00	\$95,370.00	\$0.00	\$47,685.00	\$0.00	\$0.00	\$47,685.00	\$95,370.00	
1	\$135,000.00	\$135,000.00	\$135,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135,000.00	
1	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	

5 YEAR CAPITAL IMPROVEMENT PLAN
(APPROVAL REQUESTED FOR FY 2023 ONLY)

Quantity	Per Item Cost	Cost	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year TOTAL	Funding source/Details
1	\$1,700.00	\$1,700.00	\$1,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,700.00	
1	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	
1	\$1,300.00	\$1,300.00	\$1,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00	
1	\$5,600.00	\$5,600.00	\$0.00	\$0.00	\$5,600.00	\$0.00	\$0.00	\$5,600.00	
1	\$600.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	
1	\$340.00	\$340.00	\$340.00	\$0.00	\$0.00	\$0.00	\$0.00	\$340.00	
1	\$340.00	\$340.00	\$340.00	\$0.00	\$0.00	\$0.00	\$0.00	\$340.00	
1	\$36,547.00	\$36,547.00	\$0.00	\$0.00	\$36,547.00	\$0.00	\$0.00	\$36,547.00	
1	\$5,400.00	\$5,400.00	\$0.00	\$0.00	\$0.00	\$5,400.00	\$0.00	\$5,400.00	
1	\$13,599.00	\$13,599.00	\$0.00	\$13,599.00	\$0.00	\$0.00	\$0.00	\$13,599.00	
1	\$14,599.00	\$14,599.00	\$14,599.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,599.00	
2	\$3,000.00	\$6,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	
2	\$9,499.00	\$18,998.00	\$0.00	\$9,499.00	\$0.00	\$0.00	\$0.00	\$18,998.00	
2	\$10,000.00	\$20,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	
1	\$29,386.00	\$29,386.00	\$29,386.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,386.00	
1	\$19,918.00	\$19,918.00	\$0.00	\$19,918.00	\$0.00	\$0.00	\$0.00	\$19,918.00	
1	\$28,262.00	\$28,262.00	\$0.00	\$0.00	\$28,262.00	\$0.00	\$0.00	\$28,262.00	
			\$337,025.00	\$138,081.00	\$138,847.00	\$130,729.00	\$92,510.00	\$1,036,692.00	
Quantity	Per Item Cost	Cost	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year TOTAL	Funding source/Details
30	\$2,000.00	\$60,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$60,000.00	General IT Budget
1	\$45,000.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	General IT Budget
1	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00	General IT Budget
5	\$6,000.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	General IT Budget
1	\$13,750.00	\$13,750.00	\$13,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,750.00	General IT Budget
1	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1	\$3,000,000.00	\$3,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00	\$3,000,000.00	
40	\$4,000.00	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$0.00	\$0.00	\$160,000.00	
			\$105,750.00	\$247,000.00	\$162,000.00	\$12,000.00	\$312,000.00	\$838,750.00	
Quantity	Per Item Cost	Cost	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year TOTAL	Funding source/Details
0	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	
0	\$400.00	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$1,600.00	
0	\$400.00	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$1,600.00	
0	\$400.00	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00	\$1,600.00	
0	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	
0	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
0	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
0	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	
0	\$5,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
0	\$40,000.00	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	
			\$0.00	\$124,400.00	\$0.00	\$0.00	\$0.00	\$168,400.00	
Quantity	Per Item Cost	Cost	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year TOTAL	Funding source/Details
2	\$5,800.00	\$11,600.00	\$11,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,600.00	
2	\$2,500.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2	\$1,600.00	\$3,200.00	\$3,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,200.00	
2	\$1,200.00	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	
			\$22,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,200.00	
Quantity	Per Item Cost	Cost	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year TOTAL	Funding source/Details
1	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	
			\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	
Quantity	Per Item Cost	Cost	FY2023	FY2024	FY2025	FY2026	FY2027	5 Year TOTAL	Funding source/Details
1	\$8,136,000.00	\$8,136,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(2015-2020) SPLOST & URA BOND
1	\$10,000,000.00	\$10,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2021 SPLOST
1	\$3,831,548.00	\$3,831,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(2015-2020 & 2021 SPLOST) & URA
1	\$12,000,000.00	\$12,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Information Technology

account for capital purchases

- Desktop PC Refresh
- IT Van
- Security Video Updates/Refresh
- Conference Room AV Updates
- Wifi Refresh
- Host Server Refresh
- Network Equipment Refresh
- PD MDT Refresh

RECREATION AND LEISURE

- Toro Z Master 4000/60'
- Grass Edge Trimmer
- Weed Trimmers
- Blowers
- 48" Toro Grandstand
- 6x8 Trailers
- 1200A Bunker and Field Rake
- Utility Vehicle (Gator)
- 400-Gal King Sprayer
- F-250 Trucks

Courts

- Desk
- Files
- Computers
- Chairs

ECONOMIC DEVELOPMENT

- Vehicles

Planning and Community Services

- Firestation at Gillem
- Fires station and City Center
- Fire Station #1 Renovation
- Starr Park Renovation

GLOSSARY OF GOVERNMENTAL BUDGETING AND ACCOUNTING TERMS AND DEFINITIONS

DEFINITIONS	
Accounting Period:	A period at the end of which and for which financial statements are prepared.
Accounting Procedure:	A group of closely related clerical operations which comprise a subjunction of a system.
Accounting System:	Records and procedures, both formal and informal, that relate to the assembling, recording and reporting of information related to the financial operations, and that also provide necessary internal controls.
Accounts Payable:	Amounts owed to others for goods and services received and assets acquired.
Accounts Receivable:	Amounts due from others for goods furnished and services rendered. Such amounts include reimbursements earned and refunds receivable.
Accrual Basis of Accounting:	The basis of accounting under which revenues are recorded when earned and expenditures are recorded when goods are received and services performed even though the receipt of the revenue or the payment of the expenditure may take place, in whole or part, in another accounting period.
Activity:	A specific line of work carried on by a governmental unit in order to perform its function as specified by constitutional, statutory, or administrative fiat.
Allotment:	A portion of an appropriation set aside for use during a certain period or for a particular purpose.
Appropriation:	<p>An authorization granted by the constitution or the legislature to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited in amount and as to the time when it may be spent, normally calendar or fiscal year. In the case of Michigan, the time is October 1 to September 30.</p> <p>Gross Appropriations: Total level of State appropriations from all fund sources</p> <p>Adjusted Gross Appropriations: Total Gross Appropriations excluding interdepartmental grants and transfers</p> <p>State Spending from State Resources Appropriations: Total level of State appropriations excluding Federal, local, and private funding sources; includes only State Restricted and General Fund/ General Purpose appropriations</p> <p>State Restricted Revenue Appropriations: State taxes or fees that are designated for a specific purpose in the budget by either constitutional or statutory requirements</p>

	General Fund/General Purpose Appropriations: Unrestricted portion of State budget fund sources
Assets:	Any item of economic value owned by a governmental unit. The item may be physical in nature (tangible) or a right to ownership (intangible) that is expressed in terms of cost or some other value.
Audit:	<p>The examination of some or all of the following items: documents, records, reports, systems of internal control, accounting procedures, and other evidence, for one or more of the following purposes: (a) determining the propriety, legality, and mathematical accuracy of proposed or consummated transactions; (b) ascertaining whether all transactions have been recorded; and (c) determining whether transactions are accurately reflected in the accounts and in the statements drawn therefrom in accordance with accepted accounting principles.</p> <p><u>Note:</u> The term "audit" is sometimes applied to the examination of a single transaction; for example, the audit of an invoice; that is, the checking of an invoice and supporting evidence for the purpose of approving the invoice for payment and properly reflecting the transaction in the accounts. This is referred to as preaudit. On the other hand, even a limited special audit involves the examination of documents, records, reports, systems of internal control, and other evidence. The term "audit" is, thus, of little significance when used without a modifier.</p>
Balanced Budget:	A budget in which receipts are equal to or greater than outlays.
Baseline Revenue:	Total revenue excluding revenue derived from one-time revenue items and tax structure changes. One-time revenue items typically include such things as an accounting change that results in a one-time revenue gain during the period when the change is implemented or a one-time transfer of revenue from one fund to another fund. Tax structure changes include tax rate increases or decreases, and additions to or subtractions from the base of a tax.
Boilerplate:	Intent language in appropriation bills.
Budget:	<p>A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.</p> <p><u>Note:</u> The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the legislature for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the legislature. The term is also sometimes confused with the budget document.</p>
Budget Authority:	Authority provided by law to enter into obligations that will result in immediate or future outlays involving State government funds.

Budgetary Accounts:	Those accounts necessary to reflect budget operations and condition, such as estimated revenues, appropriations, and encumbrances, as distinct from the proprietary accounts.
Budgetary Control System:	A system designed to provide management with the information necessary to keep encumbrances and expenditures within an allotment.
Capital Outlay:	Expenditures that result in the acquisition of or additions to fixed assets (i.e., land acquisition, building and construction, addition, renovation).
Carry Forward:	A portion or total of the unspent balance of an appropriation that is made available for expenditure in the succeeding year.
Cash Basis of Accounting:	The basis of accounting whereby revenues are recorded when received in cash and expenditures (outlays) are recorded when paid, without regard to the accounting period to which the transactions apply.
Consumer Price Index:	A measure of the average change in prices over time in a fixed market basket of goods and services typically purchased by consumers. The consumer price index (CPI) for all urban consumers covers about 80% of the total population.
Cost-Benefit Analysis:	<p>An analytical technique that compares the social costs and benefits of proposed programs or policy actions. All losses and gains experienced by society are included and measured in dollar terms. The net benefits created by an action are calculated by subtracting the losses incurred by some sectors of society from the gains that accrue to others. Alternative actions are compared to choose one or more that yield the greatest net benefits, or ratio of benefits to costs.</p> <p>The inclusion of all gains and losses to society in cost-benefit analysis distinguishes it from cost-effectiveness analysis, which is a more limited view of costs and benefits.</p>
Cost Center:	A unit or organization for which costs are accumulated or computed. In the State this may take several forms: (1) a significant activity within a department for which administrative control is desirable and/or necessary, (2) a designated area within a department with costs that have significance in terms of financing and budgeting of the department, (3) an area or activity under a single supervisor with costs that can be controlled by direct budgeting to such supervisor.
Cost-Effectiveness Analysis:	An analytical technique used to choose the most efficient method for achieving a program or policy goal. The costs of alternatives are measured by their requisite estimated dollar expenditures. Effectiveness is defined by the degree of goal attainment, and may also (but not necessarily) be measured in dollars. Either the net effectiveness (effectiveness minus costs) or the cost effectiveness ratios of alternatives are compared. The most cost-effective method chosen may involve one or more alternatives.

Countercyclical:	Actions aimed at smoothing out swings in economic activity. Countercyclical actions may take the form of monetary and fiscal policy (such as countercyclical revenue sharing or jobs programs). Automatic (built-in) stabilizers have a countercyclical effect without necessitating changes in governmental policy.
Deficiency:	A general term indicating the amount by which anything falls short of some requirement or expectation. The term should not be used without qualification.
Deficit:	The excess of the liabilities and reserves of a fund over its assets.
Deficit Financing:	A situation in which the Federal government's excess of outlays over receipts for a given period is financed by borrowing from the public.
Depreciation:	The systematic and rational allocation of the costs of equipment and buildings (having a life of more than one year) over their useful lives. To match costs with related revenues in measuring income or determining the costs of carrying out program activities, depreciation reflects the use of the asset(s) during specific operating periods.
Disposable Income:	Personal income less personal tax and nontax payments.
Encumbrances:	An amount of the available balance of an allotment earmarked for paying anticipated or known obligations.
Fiscal Policy:	Federal government policies with respect to taxes, spending and debt management, intended to promote the nation's macroeconomic goals, particularly with respect to employment, gross national product, price level stability, and equilibrium in balance of payments. The budget process is a major vehicle for determining and implementing Federal fiscal policy. The other major component of Federal macroeconomic policy is monetary policy.
Fiscal Year:	Any yearly accounting period. The State's fiscal year begins on October 1 and ends on the following September 30. Budget Year: The fiscal year for which the budget is being considered; the fiscal year following the current year. Current Year: The fiscal year in progress. Prior Year: The fiscal year immediately preceding the current year.
Fiscal Year Equated Student (FYES):	The representation of 30 semester credit hours per year.
Fixed Charges:	Repetitive expenditures of which the amounts are more or less constant. These may repeat at various intervals – weekly, monthly, annually, etc. Examples are insurance premiums, contributions to pensions, and land and building rentals.
Full Faith and Credit Debt:	State and local debt for which the credit of the government, implying the power of taxation, is unconditionally pledged.

<p>Full-Time Equated (F.T.E.):</p>	<p>A representation of 2,080 hours of employee compensated time (2,088 in a leap year), including all annual leave and used sick leave.</p>
<p>Fund:</p>	<p>In governmental accounting a fund may be described as representing a distinct phase of the activities of government and is controlled by a self-balancing group of accounts in which all of the financial transactions of the particular phase are recorded.</p> <p><u>Note:</u> A fund is both a sum of resources and an independent accounting entity. A self-balancing group of accounts must be provided for each fund to show the assets and other resources, on one hand, and obligations, surplus, and other credits, on the other. Accounts must also be set up to permit the identification of revenues and expenditures and receipts and disbursements with the fund to which they apply. Although the General Fund is available for all legally authorized purposes, the definition also applies to it, for the fund can be used for governmental purposes only and expenditures cannot be made from it without legal authorization.</p> <p>The terms "fund" and "appropriation" are often confused.</p> <p>A fund represents a distinct phase of the activities of government and the fund is controlled by a self-balancing group of accounts in which all of the financial transactions of the particular phase are recorded. For instance, the State General Fund is established to account for the general activities of State government.</p> <p>An appropriation is a legal authorization to make specified expenditures for specified purposes. A separate account is set up within each fund to account for each appropriation. Appropriations may be created by annual legislative enactment, other statutory or constitutional provisions, or contractual agreements.</p> <p>Types of Funds:</p>
	<p>Bond Funds: Bond funds are used to account for the receipt and disposition of the proceeds of all bonds issued. A separate Bond Fund must be provided for each bond issue, and each such fund must have its own self-balancing set of accounts. The manner and degree in which the bond proceeds are allocated to specific expenditure purposes will vary depending on the original authorization and related statutory implementation.</p>
	<p>Bond and Interest Redemption Funds: This type of a fund is established to account for the financing and payment of matured serial bonds and interest of a specific bond issue. It serves principally as a receiving and disbursing device. Financing is provided by other State funds or designated sources. The cash in this fund is segregated from other State cash and can be used only for payment of interest coupons or redemption of matured bonds.</p>

	<p>General Fund: By statute the State General Fund covers all State appropriation, expenditure and receipt transactions, except those for which special constitutional or statutory requirements demand separate fund accounting. Most of the traditional State services are included in the General Fund.</p> <p>The accounts of the General Fund reflect the major share of the State's fiscal transactions. It is the predominant element in the annual budget review and enactment from the viewpoints of both appropriations and taxes. This is evidenced by the frequent identification of the "General" Fund with the State of Michigan as a whole.</p> <p>The General Fund is financed by what are defined as general purpose and restricted revenues. General purposes are self-explanatory. Restricted revenues are those resources that, by constitution, statute, contract or agreement, are reserved to specific purposes, and expenditures that are limited by the amount of revenue realized.</p>
	<p>Revolving Funds: Revolving funds are those employed to finance industrial, commercial, and service activities of the State, the expenses of which are to be met by operating income; or to finance supply inventories for State institutions.</p> <p>Three distinct types of enterprises are financed through revolving funds; the most important from the standpoint of volume of transactions consist of those of a public service character. These serve the general public, and their income is derived principally from sales of products or services. The Liquor Purchase Revolving Fund and the former Mackinac Ferry Revolving Fund (now terminated) are examples of this type. Another class consists of those which serve State agencies. The Motor Transport Revolving Fund and the Paper and Stationery Revolving Fund are examples of this type. The third is the Inventory Revolving Fund.</p>
	<p>Special Revenue Funds: These are funds used to finance particular activities from the receipts of specific taxes or other revenue. Such a fund is created by constitution or statute to provide certain activities with definite and continuing revenues. After the fund is created, it usually continues year after year until discontinued or revised by equivalent authority. Accounting transactions are treated the same as they are in the General Fund.</p>
	<p>Trust and Agency Funds: Trust funds consist of assets received and held by the State in a capacity similar to that of a trustee. Agency funds consist of money received by the State as agent for other governmental units. Most of the trust funds are of the expendable type (i.e., the total resources are available for expenditure in accordance with the provisions of the trust or other restrictions). Most trust and agency funds have receipts and make</p>

	<p>expenditures and it is necessary to set up accounts to show the kind of receipts and the nature of expenditures. At the end of a fiscal period, the receipts and expenditures are closed out and the difference is used to increase or decrease the fund balance. All receipts and expenditures of trust and agency funds are of a nonoperating nature.</p>
Generally Accepted Accounting Principles:	<p>Accounting procedures and methods established by the Governmental Accounting Standards Board (GASB).</p>
Grant:	<p>In governmental terminology, a contribution to or from a unit of government for specific or general purposes. This may take the form of donations, bequests, payments to or for local units, aid, reimbursements, etc. According to the Constitution of the State of Michigan, grants must be passed by a 2/3 vote in the Senate and House.</p>
Grants-In-Aid:	<p>Payments made by one government unit to another government unit for specified purposes. They represent Federal support for a State or locally administered program, or State support for a local program.</p>
Gross Domestic Product:	<p>The market value of the output of all goods and services produced by the nation's economy, before deduction of depreciation charges and other allowances for capital consumption.</p>
Indirect Cost:	<p>Any cost that is incurred for common objectives and therefore cannot be directly charged to any single cost objective. These costs are allocated to the various classes of work in proportion to the benefit to each class. Indirect cost is also referred to as overhead or burden cost.</p>
Inflation:	<p>A rise in the general price level that results in a decline in the purchasing power of money.</p>
Labor Force:	<p>All persons 16 years of age or over who are either employed or unemployed and actively looking for a job. Total labor force includes members of the armed forces stationed either in the United States or abroad. They are excluded from civilian labor force.</p>
Lapse:	<p>As applied to appropriations, the termination of all or part of the balance of an appropriation. An appropriation is usually made for the period of a fiscal year, at the end of which the balance is lapsed, subject to constitutional and/or statutory directives.</p>
Liabilities:	<p>Amounts owed for items received, services rendered, expenses incurred, assets acquired, construction performed (regardless of whether invoices have been received), and amounts received but as yet unearned.</p> <p>Included are amounts owed for goods in the hands of contractors under the constructive delivery concept (when the records of the agency provide such information), and amounts owed under grants, pensions, awards, and other indebtedness not involving the furnishing of goods and services. The two classifications occurring most frequently are the following:</p>

	<p>Current Liabilities: Liabilities that will be due within a short time (usually one year or less) and that are to be paid out of current assets.</p> <p>Includes all amounts owed on the basis of invoices or other evidence of receipt of goods and services, other amounts owed for the purchase of goods and services even if not "due and payable", and deferred income (received but not earned).</p> <p>Long-Term and Unfunded Liabilities: Liabilities that will not be due for a comparatively long time (usually more than one year). However, as they come within the one-year range, and are to be paid, such liabilities become current.</p> <p>Includes bonded debt, notes payable, and liabilities that will not become obligations until a later time (e.g., accrued annual leave in the case of appropriation accounts).</p>
Liquidity:	The ease with which an asset can be converted to cash at prevailing prices. For example, demand deposits (checking accounts) are more liquid than time (saving) deposits, but both are more liquid than real estate or plants and equipment.
Lump-Sum Appropriation:	An appropriation made for a stated purpose or for a named department, without further specification of the amounts that may be spent for specific activities or for particular objects of expenditure.
Monetary Policy:	Policies affecting the money supply, interest rates, and credit availability, that are intended to promote national macroeconomic goals – particularly with respect to employment, gross domestic product, price level stability, and equilibrium in balance of payments. Monetary policy is directed primarily by the Board of Governors of the Federal Reserve System and the Federal Open Market Committee. Monetary policy works by influencing the cost and availability of bank reserves. This is accomplished through open-market operations, the purchase and sale of securities (primarily government securities), changes in the ratio of reserves to deposits that commercial banks are required to maintain, and changes in the discount rate and the Federal funds rate.
Obligations:	Amounts that the State may be required legally to meet out of its resources at a particular date.
Operating Expenditures:	In Michigan's accounting procedures, all charges incurred during a fiscal period for supplies, materials, services, grants-in-aid, debt service, and capital outlay that will affect the fund surplus or deficit of that period. It is immaterial whether payment has been made. The benefits of such expenditures may extend into subsequent periods.

<p>Outlays:</p>	<p>Obligations are generally liquidated when checks are issued or cash disbursed. Such payments are called outlays. In lieu of the issuance of checks, obligations also may be liquidated (and outlays may occur) by the maturing of interest coupons in the case of some bonds, or by the issuance of bonds or notes (or increases in the redemption value of bonds outstanding).</p> <p>With respect to the Federal budget, outlays during a fiscal year may be for payment of obligations incurred in prior years (prior-year outlays) or in the same year. Outlays, therefore, flow in part from unspent balances of prior-year budget authority and in part from budget authority provided for the year in which the money is spent.</p>
<p>Overexpenditures:</p>	<p>An overexpenditure occurs when actual expenditures of a State agency or program exceed the level authorized by the Legislature. This exceeding of an authorization can occur on the total appropriation authorization, or when one or more earmarked fund sources contained in an appropriation line item exceed the level authorized.</p>
<p>Personal Income:</p>	<p>Income received by individuals, from all sources including wages and salaries, interest, dividends, rent, workers' compensation, proprietors' earnings, and transfer payments.</p>
<p>Receipts:</p>	<p>Actual cash received, unless the term is otherwise qualified.</p>
<p>Refund:</p>	<p>An amount paid back or credit allowed because of an overcollection, the return of an item purchased, or an overpayment.</p>
<p>Refundable Tax Credits:</p>	<p>Certain tax credits are refundable to the taxpayer. The tax credit is first to be applied against tax liability. If the amount of the credit is greater than the tax liability, the excess is treated as an overpayment of taxes and is refunded to the taxpayer. An example is the Homestead ("circuit-breaker") Property Tax Credit provided by Public Act 20 of 1973, as amended.</p>
<p>Reserves:</p>	<p>While the State operates on the principle that unspent appropriation balances are canceled at the end of the fiscal year, constitutional and statutory provisions create a number of deviations from this general rule. These exceptions include appropriations for capital additions, repair and alterations; special projects; and purchase orders on which the State is obligated, but on which delivery has not been made at June 30. In addition, included are amounts received from certain revenue sources that by law may be used only for specified purposes.</p>
<p>Restricted Revenue:</p>	<p>Revenue that is designated or earmarked, by law, to finance some specific activity or group of related activities.</p>
<p>Revenue:</p>	<p>The income attributable to a designated fiscal accounting period that will affect the balance (surplus) or deficit resulting from the operations of that period. Certain items earned during that period are also considered revenue of that period even though the cash is not received until a subsequent period.</p>

Revenue From Own Sources:	Taxes and charges and miscellaneous revenue, exclusive of Federal aid, local revenue, and other intergovernmental transfers.
Securities:	Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.
Self-Liquidating Debt:	Debt obligations whose principle and interest are payable primarily from the earnings of enterprises for the construction or improvement of which they were originally issued.
Short-Term Debt:	Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. It includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.
Special Program:	A regular recurring activity that is segregated in the accounts, to control a special annual appropriation, or to establish a control for reporting purposes.
Special Project:	A one-time, nonrecurring undertaking for the purpose of accomplishing a specific objective, the appropriation for which remains available until the work is completed. This does not include Work Orders.
Subsidy:	Generally, a payment or benefit made by the government for which there is no current charge. Subsidies are designed to support the conduct of an economic enterprise or activity, such as ship operations. They may also refer to provisions in the tax laws that provide certain tax expenditures and to the provisions of loans, goods, and services to the public at prices lower than market value, such as interest subsidies.
Supplemental Appropriation:	An act appropriating funds in addition to those in an annual appropriation act. Supplemental appropriations provide additional budget authority beyond the original estimates for programs or activities (including new programs authorized after the date of the original appropriation act) in cases where the need for funds is too urgent to be postponed until enactment of the next regular appropriation bill.
Surplus:	The excess of the assets of a fund over its liabilities and necessary reserves. While the liabilities represent amounts owed or payable or in process of payment, the reserves are segments set aside for special use, due to constitutional or statutory provisions, or contracts and agreements with other governmental units or private grantors.
Tax Credits:	Tax credits include any special provision of law that results in a dollar-for-dollar reduction in tax liabilities that would otherwise be due. In some cases, tax credits may be carried forward or backward from one tax year to another, while other tax credits lapse if not used in the year earned. Tax credits may result in a reduction of tax collections or an increase in the value of tax refunds.

Tax Expenditures:	Revenue losses attributable to provisions of the tax laws that allow special exclusions or deductions or that provide a special credit, preferential tax rate, or deferral of tax liability.
Taxes:	Sums imposed by a government authority upon persons or property to pay for government services. The power to impose and collect taxes is given to the legislature in Article 9, Section 1 of the State Constitution of 1963.
Total Debt:	All long-term obligations of the government and its agencies (whether backed by the unit of government's full faith and credit or nonguaranteed) and all interest-bearing short-term credit obligations. Long-term obligations are those repayable more than one year after issue.
Transfer Between Appropriation/Fund Accounts:	A transaction that, pursuant to law, withdraws budget authority or balances from one appropriation account for credit to another.
Transfer Payments:	Payments to individuals by government and business for which no goods or services are currently rendered. Examples are benefits from social insurance funds, relief payments, military pensions, and corporate gifts to nonprofit institutions.
Unallotted Balance of Appropriation:	An appropriation balance available for allotment.
Unencumbered Balance of Allotment:	That portion of an allotment not yet spent or encumbered; the balance remaining after deducting from the allotment the accumulated expenditures and outstanding encumbrances.
Work in Process:	The cost of partially completed products that are being manufactured. Sometimes referred to as "Work in Progress".
Work Order Account:	An account established by, or from, an appropriation for a project for the construction, alteration, addition, or major repair, of a building or structure, including site.
Work Project:	A one-time nonrecurring undertaking for the purpose of accomplishing an objective contained in a specific line-item appropriation, or any other specific line-item appropriation designated as a work project pursuant to the Management and Budget Act, Sec. 451a.

Zero Base Budgeting:

A process emphasizing management's responsibility to plan, budget, and evaluate. Zero-base budgeting provides for analysis of alternative methods of operation and various levels of effort. It places new programs on an equal footing with existing programs by requiring that program priorities be ranked, thereby providing a systematic basis for allocating resources.