

2021 Proposed Operating & Enterprise Fund Budget



CITY OF
CLARKSTON

where possibilities grow



where
possibilities
grow

2021

Submitted 11-05-2020

Updated 11-24-2020

City Manager

Robin Gomez



MEMORANDUM

To: Mayor Pro Tem Awet Eyasu
Councilman James Carroll
Councilman Ahmed Hassan
Councilwoman Laura Hopkins
Councilwoman Debra Johnson

From: Robin Gomez, City Manager

Date: November 24, 2020

Re: Proposed 2021 Fiscal Year Budget

Please find attached the proposed Preliminary FY 2021 City of Clarkston Budget for all funds. This budget was compiled with input and assistance from each department and the Finance Director. The proposed preliminary budget is balanced with revenues equaling expenditures, pursuant to Georgia State Code.

BUDGET OVERVIEW

The total proposed FY 2021 Expenditure Budget for all funds is \$11,508,463. The total proposed FY 2020 Revenue Budget for all funds is \$11,508,463. Both the Expenditure and Revenue estimates represent a 13% decrease compared to FY 2020 amount of \$13,174,759.

The proposed FY 2021 General Fund Operating Budget of \$6,790,423 represents an \$21,565 increase as compared to the FY 2020 amount of \$6,768,858.

Administration – 5.0 Full Time Equivalent (FTE)

Total expenditures in the Administration Department have decreased from \$1,170,048 in FY 2020 to \$1,104,436, a decrease of \$65,612 proposed for FY 2021. The Administration Department budget represents 16.3% of the total General Fund Budget.

Group Health Insurance premium costs for the City increased by 12.71% for FY 2021 compared to a 12% increase in FY2020. The overall Group Health Insurance budget for 2020 was \$393,656 and increased by 9% to \$429,468 for FY2021, after allowing for costs absorbed by employee deductions for family coverage.

Health Insurance premium costs remain reasonable as this amount represents 6.4% of total General Fund Operating expenditures.

The City of Clarkston Defined Benefit Retirement Plan contribution costs increased overall by 14.4% from FY2020, \$490,342 to \$484,050 in FY 2021. The pension contribution cost as a percentage of gross salaries decreased by 0.5% to 18.25% in FY2021. Total Retirement Contributions for FY 2021 represent 7.2% of total General Fund Operating expenditures.

Police – 22.0 FTE

Expenditures in Police department are budgeted at \$2,258,713 for FY 2021 compared to \$2,135,699 in FY 2020 representing an overall increase of 123014 or 5.8% from FY 2020. The Police department budget for FY 2020 represents 33.5% of the total General Fund budget.

For FY 2021, the Clarkston Police Department authorized and funded staffing level is recommended at twenty (20) full time police personnel, plus the Special Projects Coordinator was transferred from Administration to the Police Department. After the 2015 annexation, staffing levels were increased to a total of 26 positions police positions. In FY 2016 and FY 2017, the budget was reduced by unfunding two positions, likewise, in FY 2018, three positions were unfunded. In FY 2019, three additional unfunded Patrol Officer positions were added, for a total of six unfunded positions in FY 2019 and FY2020. This FY 2021 budget includes a total of six unfunded positions during the year.

Full-time personnel are organized as follows; a Police Chief responsible for management of the department, an Assistant Chief who commands the operational uniform and criminal investigations divisions, a Lieutenant who serves as the department's accreditation and state certification manager and will also serve as the department's training officer to insure all personnel meet P.O.S.T certification requirements and a Captain that is currently assigned to a DEA Task force, three (3) detectives and thirteen (13) patrol officers, four (4) of whom are Sergeants serving as shift supervisors.

The recruitment of qualified and desirable candidates to fill our Patrol Officer positions has been a challenge for the past several years. There has been a reduction in the number of qualified individuals choosing law enforcement as a profession. Consequently competition to attract and employ qualified candidates has increased. Additionally, we continue to lose experienced officers once they have obtained two to three years of training to other agencies.

Despite efforts taken over the past few years to remain competitive such as; increasing the starting salary and providing signing bonuses for new officers, the police department continues to maintain an average of two to four vacant police officer positions at any given point in time over the past several years. Additionally to address our competitive disadvantage in recruiting police officers, we included in the FY 2019 budget the purchase of additional police vehicles through a five year lease purchase plan to be able to provide all police officers with take home vehicles. This vehicle program was fully implemented during FY 2020.

Municipal Court – 4.0 FTE

Expenditures in Municipal Court department are budgeted at \$489,805 for FY 2021 compared to \$518,368 FY2020 representing an overall decrease of 5.8% from FY 2020. The Municipal Court budget for FY 2021 represents 7.3% of the total General Fund budget. The budget decrease was primarily due to decreases in expenditures related to allocations from court fines payable to other agencies because overall fines revenues are expected to continue to decrease in FY2021.

Public Works/Building & Grounds/Parks- 12.1 FTE

The FY2021 operating budget for Public Works, Building & Grounds and Parks is \$1,164,556 versus \$1,148,667 in FY 2020 and represents 17.1% of the total General Fund Expenditures budget. We have also budgeted the following capital expenditure items for Public Works in FY 2020 to include, two (1) new Ford F-150 pickup truck (\$28,000) to replace a 2003 model, a bucket truck (\$86,000), a trash truck (\$135,000), , security cameras for 40 Oaks Park and building (\$17,000). We have also budgeted \$54,000 for improvements at 40 Oaks Nature Preserve. We also added \$30,000 to Parks budget for Certified Arborist Services under Professional Services. We are also adding a part-time Park Ranger position to Public Works for FY2021.

Public Works staff continue to ensure the maintenance and care of the City's rights-of-way including streets, sidewalks, and small passive pocket-park areas, as well as our active (Milam) and passive (Friendship Forest and 40 Oaks Nature Preserve) parks. Staff performs a variety of maintenance, beautification, and improvement work including all mowing/weeding including the CSX right-of-way throughout our City limits, tree trimming/removal (parts are contracted out), trash/debris abatement and removal (from rights-of-ways and all City properties), and all other beautification maintenance as needed. Staff is housed out of the Public Works complex located at 3620 Montreal Creek Court.

Planning and Development – 2.0 FTE

The Planning and Development department is responsible for all zoning, plan review, building inspection and permitting functions. The Planning & Development Director has been assigned to manage the activities of our technical consultants associated with these activities in addition to providing technical assistance to the Planning and Zoning Board, Mayor and City Council, and the City Manager. Professional fees for zoning, planning and building Inspection services are currently budgeted in this department.

Effective code enforcement will continue to be critical to the future success of Clarkston's economic development efforts. Given the age of many of our commercial, retail and multi-family dwellings, the City will continue to focus on addressing property maintenance issues that continue to persist. Code enforcement staff have done an excellent job of bringing the many commercial and retail businesses and multi-family complexes obtained as a result of annexation, into compliance. Therefore, for FY 2021, the City will continue to provide code enforcement services utilizing a full time staff person employed directly by the City of Clarkston. Additionally, the City will continue to contract with a third party vendor to assist staff with providing construction plan review.

In the FY2020 budget, we planned to add a City Engineer position, but due to the pandemic, never filled that position. We removed that position from the budget in FY2020 as well.

The recommended FY2021 budget for Planning and Development is **\$440,601** versus \$453,764 in FY 2020, a decrease of \$13,163 primarily due to the removal of the City Engineer position and increases in Professional Services. The FY 2021 Planning and Development budget represents 6.5% of the total General Fund Expenditures budget.

Community Action Projects

The City of Clarkston believes that it is important to support programs and projects that enhance the quality of life for all residents. Therefore in FY 2021, this budget appropriates \$171,500 to support the following Community Action Projects:

- Urban Agriculture - \$50,000
- Senior Programs - \$10,000
- Public Arts Programs - \$10,000
- Health Advisory Task Force - \$10,000
- Early Learning Task Force \$10,000
- Youth Advisory Task Force \$10,000
- Recreation Programs - \$10,000
- Clarkston CultureFest Event - \$7,500
- Sagal Radio - \$7,000
- Clarkston Community Center - \$10,000
- Clarkston Special Events - \$20,000 Increased due to completion of City Center in FY2020
- CDF-Tell Me A Story - \$7,000

Community Development projects budgeted at \$171,500 represents 2.5% of total general fund expenditures.

Debt Service

The City will closed out our second State Road and Tollway Authority (SRTA) construction loan in the amount \$1.7 million in FY2020 and begin making Debt Service payments on this loan. We have budgeted a total of \$186,795 in FY 2021 for these new debt service payments.

The City anticipates the need to obtain a TAN, (Tax Anticipation Note) in FY 2021 as bridge funding until property tax revenues is obtained during the 4th quarter of 2020, in the amount of \$700,000. The estimated interest and loan origination fees amount is \$12,000 and has been included in the FY 2021 budget.

Capital lease payments associated with the purchase of a Bucket Truck (\$86,000) and a Trash Truck (\$135,000) totaling \$221,000 has been budgeted for FY2021, with total debt payments in FY2021 of \$48,200 annually of over the next five years. These were rolled over from FY2020, but anticipate moving forward with purchases in FY2021.

The FY 2021 General Fund appropriation for Debt Service is **\$840,412** compared to \$840,412 budgeted in FY 2020. Debt Service Payments represent 12.5% of total general fund expenditures.

SPLOST Fund

The SPLOST referendum was approved by the voters on November 7th, 2017. Expected SPLOST tax proceeds for FY2020 are budgeted at \$1,800,000. In FY 2018, the City secured a SPLOST bond in the amount \$5,150,000 with the principal and interest payments to be paid from SPLOST tax proceeds over the next six years. In FY2020, the City issued another \$3,000,000 SPLOST Bond and refinanced the balance of the 2018 Bond at a lower interest rate.

The SPLOST Fund expenditures budget for FY 2021 totals **\$3,918,756** and includes payment of bond principal in the amount of **\$799,000** and interest payments (on both bond issues) of **\$119,756** to be paid from the SPLOST tax revenues received. SPLOST construction projects for FY2021 are expected to be \$3,000,000 and will be funded by the SPLOST bond proceeds and SPLOST tax revenues received.

Storm Water Utility Fund

Storm Water Utility Revenue is expected to be \$326,190 for FY 2021. The City will continue to address storm water maintenance issues throughout the City and implement the City's Storm Water Management Plan as required by the Georgia Environmental Protection Division. Total Storm Water expenditures for FY 2021 include one major repair/replacement project estimated at \$83,000 (Partitions Project) that related will need to be addressed. The City has also allocated \$107,650 in Salaries and payroll taxes to the Stormwater Fund from the Public Works department to cover the staff time spent during the late winter/early spring do annual stormwater maintenance and clearance of all storm water structures. Total Storm Water Fund Expenditures in FY 2021 are budgeted at **\$326,190**.

Sanitation Enterprise Fund

The Sanitation Enterprise Fund continues to perform adequately. Expenditures and revenues for FY 2021 are projected at **\$217,900**. The contract with Waste Management provides for an annual increase commensurate with the CPI.

Grant Funds

The City of Clarkston received funding from three (3) grant sources during the FY 2020 budget year. The City received \$103,741 from the Local Maintenance & Improvement (LMIG) state grant fund, \$961,600 from the

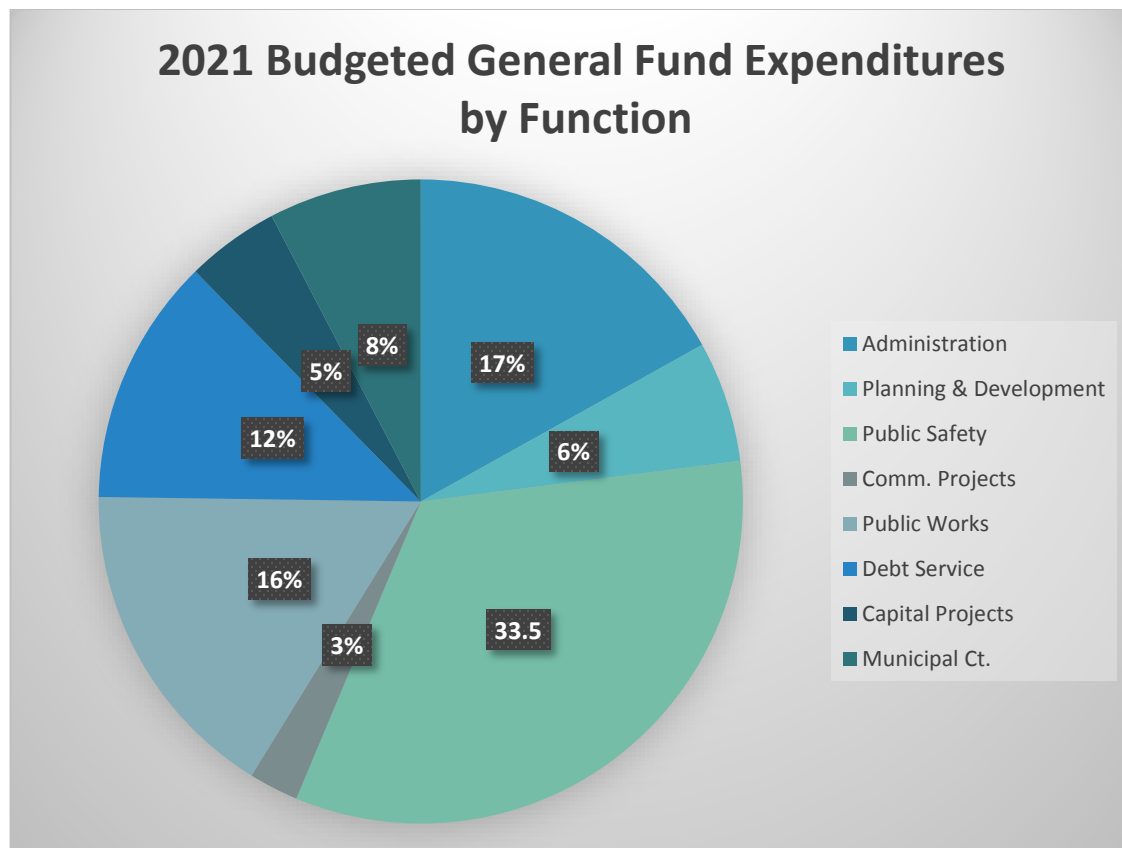
FHWA Federal grant and ARC grants for the Streetscape construction project, and Fulton/Dekalb Hospital Authority grant of \$9,407 to provide defibrillators for City Hall and the Police department, and \$4,000 from the US Department of Justice for police ballistic vests. The City expects to spend \$104,100 from grants in FY 2021, with \$100,000 from GDOT LMIG grant and \$4,000 for US Department of Justice on ballistic vest reimbursements.

Expenditures Summary

The total proposed FY 2021 Expenditure Budget for all funds is **\$11,508,463** which represents a decrease of \$1,666,296 as compared to \$13,174,759 in FY 2020. This decrease will be due to completion of the Streetscape project in FY2020.

The proposed FY 2021 General Fund operating budget of **\$6,790,423** represents a \$21,565 increase as compared to the FY 2020 amount of \$6,768,858.

As depicted in the chart below, the largest expenditure categories by percentage for General Fund Expenditures are; Public Safety 33.5%, Administration at 17.0% and Public Works 16.5% of the total expenditure budget. Debt service costs remain manageable at 12.5% of total FY 2021 expenditures.



Revenues Summary

The proposed FY 2021 Proposed General Fund Total Revenue budget of **\$6,790,423** represents an increase of \$21,565 or 0.004% as compared to \$6,768,858 in FY 2020.

The proposed FY 2020 Budget will be transmitted to the Mayor and Council on October 27, 2020. Additionally, copies of this document will be available for public review at the Clarkston Branch Library, Clarkston City Hall and on the City of Clarkston website. A public hearing will be held to afford the public an opportunity to provide comments and feedback on the proposed budget at 6:30 pm on December 1, 2020 during the City Council Work Session. A second public hearing will be held at the Tuesday, December 8, 2020 Regular City Council Meeting followed by consideration and adoption at the City of Clarkston Council meeting on December 8, 2020.

Please let me know of any questions, comments, or other regarding this proposed FY 2021 budget.

As of October 13, 2020	2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET	2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
REVENUES						
General Fund	7,649,985	6,768,858	3,580,631	52.9%	5,825,023	6,790,423
Other Funds:						
Federal Seizures Fund	192,319	80,464	40,970	50.9%	46,511	80,000
City Seizures Fund	-	-	-	0.0%	-	-
Grants Fund	3,529,134	760,347	681,470	89.6%	1,079,841	104,000
HOST Fund	-	20,000	-	0.0%	-	71,194
Stormwater Fund	305,747	521,190	163,408	31.4%	303,030	326,190
Sanitation Fund	216,712	217,900	121,025	55.5%	217,900	217,900
Affordable Housing Trust Fund	200,000					
Coronavirus Relief Fund	-	-	1,433,288		1,433,288	-
SPLOST Fund	1,840,829	4,806,000	8,410,462	175.0%	9,000,522	3,918,756
Total Revenue - All Funds	13,934,726	13,174,759	14,431,255	109.5%	17,906,115	11,508,463
EXPENDITURES						
GENERAL FUND EXPENDITURES						
Administration	1,150,108	1,170,048	807,703	69.0%	1,102,544	1,104,436
Buildings and Grounds	140,422	143,624	68,053	47.4%	114,418	117,224
Planning and Development	283,441	453,764	233,029	51.4%	346,311	440,601
Community Action Projects	97,053	181,500	15,641	8.6%	24,500	171,500
Municipal Court	460,215	518,368	330,805	0.0%	454,848	489,805
Police	1,876,010	2,135,699	1,474,705	0.0%	2,043,204	2,258,713
Public Works	767,682	892,693	657,385	73.6%	834,441	904,982
Parks	114,291	112,350	31,657	28.2%	62,755	142,350
Debt Service	550,493	840,812	399,225	47.5%	701,677	840,812
Capital Projects Fund - General Fund	1,600,143	320,000	130,053	40.6%	140,325	320,000
Total General Fund Expenditures	7,039,859	6,768,858	4,148,255	61.3%	5,825,023	6,790,423
Other Funds Expenditures						
Federal Seizures Fund	204,847	80,464	161,361	200.5%	176,754	80,000
City Seizures Fund	1,279	-	-	-	-	-
Grants Fund	3,445,998	760,347	577,730	0.0%	976,100	104,000
Coronavirus Relief Fund	-	-	287,876	-	1,433,288	-
HOST Fund	-	20,000	-	0.0%	-	71,194
SPLOST Fund	3,155,803	4,806,000	5,552,277	115.5%	8,402,376	3,918,756
Stormwater Fund	284,125	521,190	116,403	22.3%	599,172	326,190
Sanitation Fund	199,184	217,900	95,269	43.7%	145,269	217,900
Total Expenditures - ALL FUNDS	14,331,095	13,174,759	10,939,170	83.0%	17,557,982	11,508,463

General Fund Surplus/(Deficit)

0

0

General Fund Expenditures Allocation by Function

	2020 Projected	% of Budget	2021 Budget	% of Budget
Administration	1,102,544	18.9%	1,104,436	16.3%
Planning & Development	346,311	5.9%	440,601	6.5%
Public Safety	2,043,204	35.1%	2,258,713	33.3%
Municipal Court	454,848	7.8%	489,805	7.2%
Community Development Projects	24,500	0.4%	171,500	2.5%
Public Works	1,011,614	17.4%	1,164,557	17.1%
Debt Service	701,677	12.0%	840,812	12.4%
Capital Projects	140,325	2.4%	320,000	4.7%
	5,825,023	100.0%	6,790,424	100.0%

EXPENDITURE		2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET	2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
As of October 13, 2020							
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500							
Council Salaries	511100	21,000	72,000	47,779	66.4%	62,780	72,000
Council Health Insurance	512100	39,036	36,936	22,231	60.2%	25,841	33,288
Council/FICA	512200	1,281	4,464	2,944	65.9%	3,874	4,464
Council Medicare	512300	300	1,044	689	66.0%	930	1,044
Council Retirement	512400	3,539	13,500	10,003	74.1%	13,343	13,140
Council/Travel	523500	7,297	8,000	3,165	39.6%	4,000	8,000
Council/Education/Training	523700	3,580	8,000	2,860	35.8%	3,000	8,000
Mayor/ Salary	511100	6,500	15,000	8,750	58.3%	11,250	15,000
Mayor Health Insurance	512100	8,722	7,356	2,123	28.9%	3,123	8,244
Mayor/FICA	512200	403	930	520	55.9%	680	930
Mayor/Medicare	512300	94	218	122	55.8%	158	218
Mayor Retirement	512400	1,095	2,813	2,084	74.1%	2,780	2,738
Mayor/Travel	523500	734	3,000	321	10.7%	321	3,000
Mayor Education/Training	523510	1,050	1,500	-	0.0%	500	1,500
Gen Adm/Salaries	511100	504,548	469,516	350,782	74.7%	477,014	420,913
Gen Adm/Group Ins	512100	42,890	50,436	47,633	94.4%	46,000	43,320
Gen Adm/FICA	512200	27,151	29,110	21,261	73.0%	29,110	26,097
Gen Adm/Medicare	512300	6,996	6,808	4,972	73.0%	6,808	6,103
Gen Adm/Retirement	512400	99,282	88,034	65,230	74.1%	88,034	76,817
Gen Adm/Work Comp	512700	1,790	2,348	1,921	81.8%	1,921	2,105
Tax Billing/Coll Svc	521100	3,890	4,500	3,898	86.6%	3,900	4,500
Gen Adm-Board Elections	521110	2,881	5,000	-	0.0%	5,000	2,000
City Auditor	521200	28,500	36,000	34,500	95.8%	34,500	36,000
City Attorney	521210	172,061	89,000	77,271	86.8%	105,000	101,000
Gen Adm/Professional	521215	10,500	40,000	13,298	33.2%	15,000	50,000
Computer/Hard& Soft	521300	41,757	52,050	32,852	0.0%	49,000	52,050
Gen Adm/-Repairs/Maint	522200	1,392	2,000	-	0.0%	1,000	1,000
Equip/Rental/Lease	522320	4,242	4,800	3,229	67.3%	4,312	4,800
Prop/Liability Ins	523100	37,826	40,000	12,032	30.1%	40,000	40,000
Communications	523200	1,654	3,600	1,336	37.1%	2,000	2,500
Postage	523210	2,282	3,600	2,088	58.0%	3,000	3,600
Advertising	523300	3,048	4,500	1,730	38.4%	4,500	4,500
Printing Service	523400	14,725	10,700	4,528	42.3%	10,000	9,000
Travel	523500	1,878	3,300	32	1.0%	200	1,500
Dues & Fees	523600	18,464	23,665	14,286	60.4%	23,665	23,665
Education	523700	1,395	2,920	199	6.8%	400	2,000
Other Miscellaneous Expense	523910	4,500	4,000	1,955	48.9%	3,000	3,000
Bank/Finance Chgs	523920	8,665	9,900	7,483	75.6%	11,500	9,900
General Supplies	531100	4,245	5,000	1,381	27.6%	3,000	3,000
Books & Periodicals	531400	-	400	-	0.0%	100	400
Small Equipment	531600	8,723	3,000	-	0.0%	2,000	2,000
Uniform	531700	-	600	216	36.0%	-	600
Other Supplies	531710	195	500	-	0.0%	-	500
Furniture and Fixtures	542300	-	-	-	-	-	-
Computer Equipment	542400	-	-	-	0.0%	-	-
TOTALS		1,150,108	1,170,048	807,703	69.0%	1,102,544	1,104,436

CITY HALL- GENERAL ADMINISTRATION
BUDGET
2021

1100	CITY COUNCIL	
511100	City Council Salaries	\$72,000
512100	City Council Health Insurance	\$33,288
512200	City Council FICA	\$4,464
512300	City Council Medicare	\$1,044
512400	City Council Retirement	\$13,140
523500	City Council Travel	\$8,000
523700	City Council Training	\$8,000
SUBTOTAL COUNCIL		\$139,936

1300	MAYOR	
511100	Mayor Salaries	\$15,000
512100	Mayor Health Insurance	\$8,244
512200	Mayor FICA	\$930
512300	Mayor Medicare	\$218
512400	Mayor Retirement	\$2,738
523500	Mayor Travel	\$3,000
523700	Mayor Training	\$1,500
SUBTOTAL MAYOR		\$31,630

01500	GENERAL ADMINISTRATION	
00051	PERSONAL SERV. & EMPLOYEE BEN.	
511100	Administration Full Time Salaries	\$420,913
	Funding for 5 positions: City Manager, City Clerk, Finance Director, Accountant, Admin Coordinator. Moved Community Relations/Special Projects Coordinator to Police Department	
511200	Administration Salaries Part Time (none at this time)	\$0
511300	Administration Overtime	\$0
512100	Administration Insurance- Health	\$43,320
512200	Administration Social Security FICA (6.2%)	\$26,097
512300	Administration Medicare (1.45%)	\$6,103
	Total Salaries – Full-time 1.45% x total	
512400	Administration Retirement Contributions	\$76,817
	GMEMBS Pension Plan 18.75% of annual full-time salaries	
12500	Administration Tuition Reimbursement	\$0
512700	Administration Worker's Compensation (GMA)	\$2,105
SUBTOTAL	PERSONNEL/EMPLOYEE BENEFITS	\$575,355
00052	PURCHASED CONTRACTED SERVICES	
521100	Administration Tax Billing/Collection Services	\$4,500
	DeKalb County Tax Commissioner Property Tax Billing	
521110	Administration Board of Elections Services	\$2,000
	DeKalb County Board of Elections Services	
521200	Administration Audit Fees	\$36,000
	Annual Audit \$29,000	
	A133 Single Audit due to Federal Grants \$7,000	
521210	Administration City Attorney Fees	\$101,000
	City Attorney Fees \$8,000 monthly \$96,000	
	Bond Attorney Fees – Tax Anticipation Note \$5,000	

521215	Administration Professional Services Fees	\$50,000
	Diversified Technology Consulting-Website Annual Maintenance	\$7,500
	City Annexation Studies	\$15,000
	Grant Writing	\$20,000
	ClearGov Insight Implementation	\$7,500
521300	Administration Information Technology Services	\$52,050
	VC3, Inc – Info Tech Support Svcs \$1,600 x 12 mths = \$19,200	
	VC3, Inc – NEW- Email Archiving	\$4,410
	VC3, Inc – NEW- Office365 Threat Protection	\$6,440
	INOVA Payroll Processing Fees	\$12,000
	OpenRDA Accounting Software Support and Maintenance Fees	\$7,000
	Granicus – IQM2 = \$250 x 12 mths =	\$3,000
522200	Administration-Repairs & Maintenance	\$1,000
522320	Administration Equipment Rental	\$4,800
	Neopost Postage Machine Rental \$300/qtr = \$1,200	
	Toshiba Copier \$300/mth = \$3,600	
523100	Administration Insurance - (GIRMA)	\$40,000
	Administration Liability Insurance	
523200	Administration Communications	\$2,500
	AT&T FirstNet Cell Phones/Wireless Devices \$208.34 per month = \$2,500	
523210	Administration Postage & Shipping	\$3,600
	United States Postal Service, UPS and FedEx charges. \$300 per month	
523300	Administration Advertising - Legal	\$4,500
	Cost for advertising public hearings, grant bids, RFPs, and other state requirements.	
523400	Administration Printing & Binding	\$9,000
	Printing and copy costs associated with stationary, envelopes, business cards, forms, etc. \$2,000	
	Municode updates \$5,000	
	Toshiba copier printing overage billings \$2,000	

523500	Administration Travel Hotel expense and travel reimbursement for conferences, mileage reimbursements City Clerk GMA Conferences & Mileage Reimbursement \$800 Finance Director GGFOA Conference \$700	\$1,500
523600	Administration Dues & Subscriptions Dues for professional associations and subscriptions Dekalb Municipal Association \$9,000 GMA Telecom Fees \$7,200 GMA Membership Dues \$4,800 GMA Unemployment Services Fee \$100 National League of Cities Dues \$1,200 Dekalb Chamber of Commerce \$450 Institute of Mgmt Accountants Dues-Fin. Dir. \$295 GGFOA Dues – Finance Director \$50 IIMC Dues – City Clerk \$195 Welcoming America - Mayor \$50 GMC/FOA Dues – City Clerk \$50 National Civic League \$275	\$23,665
523700	Administration Education & Training Total administrative costs associated with registration costs or conferences, certifications, and training for: City Clerk – GMA City Clerk Conferences \$500 Finance Director – GGFOA Conference \$420 Accountant – Training/Conferences \$500 Other City wide training \$580	\$2,000
523910	Administration Miscellaneous Expense Drug testing, background checks, employee recognition pins, florist bills, and unforeseen administrative expenses. Cost of meals for meetings	\$3,000
523920	Administration Bank Fees & Charges Wells Fargo Bank Analysis Fees \$200/mth = \$2,400 Credit Card Processing Fees-ETS/Bankcard = \$600/mth = \$7,200 Banking Supplies-Deposit slips, etc. = \$300	\$9,900
SUBTOTAL	PURCHASED AND CONTRACT SERVICES	\$351,015
00053	SUPPLIES	

531100	Administration Office Supplies		\$3,000
	Paper, pens, individual printers, printer cartridges, high quality documents, photos, copied material, folders, spiral notebooks, etc.		
531400	Administration Books & Periodicals		\$400
	Books, manuals, and other published information.		
531600	Administration Small Equipment		\$2,000
	Replacement Equipment as needed	\$2,000	
531700	Administration Uniforms		\$600
531710	Administration Other Supplies		\$500
	Office Furnishings or replacement		
SUBTOTAL SUPPLIES			\$6,500
TOTAL ADMINISTRATION (DEPT 1500)			\$932,870
TOTAL 1110, 1310, AND 1500			\$1,104,436

EXPENDITURE		2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET	2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
As of October 13, 2020							
POLICE DEPARTMENT - 30-3200							
Salaries-Full Time	511100	977,159	1,148,751	823,307	71.7%	1,100,000	1,225,300
Salaries-Part Time	511200	-	-	-		-	-
Overtime	511300	24,779	12,000	10,322	86.0%	14,000	12,000
DEA Task Force Overtime	511310	29,806	18,000	23,544	130.8%	30,000	18,000
Health Insurance	512100	113,083	159,720	107,185	67.1%	146,185	192,024
FICA Contributions	512200	60,849	73,083	50,020	68.4%	67,463	77,829
Medicare Contributions	512300	14,231	16,798	11,698	69.6%	15,870	16,794
Retirement Contribution	512400	189,675	221,016	163,764	74.1%	219,000	229,092
Tuition Reimbursement	512500	-	-	-		-	-
Workers Compensation Insurance - GN	512700	69,047	70,725	66,922	94.6%	66,922	72,068
Uniforms-Protective Gear	512905	2,536	3,900	3,969	101.8%	5,000	3,900
Uniforms	512910	29,308	18,035	9,649	53.5%	18,000	18,035
Professional Services	521220	4,000	3,880	950	24.5%	3,000	3,880
Police Admin IT Fee	521300	62,943	97,220	63,469	65.3%	97,000	97,220
Repairs/Maint	522200	10,131	10,000	7,737	77.4%	10,000	10,000
Vehicle Repairs/Maint	522210	76,946	30,000	25,138	83.8%	30,000	30,000
Equip/Rental-Lease	522320	31,714	13,664	12,663	92.7%	13,664	13,664
Liability Insurance -GIRMA	523100	69,986	96,000	23,741	24.7%	96,000	96,000
Communications	523200	11,510	13,107	24,653	188.1%	28,000	13,107
Postage	523210	183	250	10	4.0%	250	250
Advertising	523300	-	2,000	-	0.0%	-	2,000
Printing	523400	1,729	3,000	1,900	63.3%	3,000	3,000
Travel	523500	4,593	6,000	1,722	28.7%	2,500	6,000
Dues & Fees	523600	17,599	15,450	9,395	60.8%	15,450	15,450
Education/Training	523700	6,208	6,000	645	10.8%	1,500	6,000
Other Expense	523910	1,547	2,000	398	19.9%	1,000	2,000
Office Supplies	531100	2,939	2,500	1,118	44.7%	2,500	2,500
Investigative Supplies - CID	531130	2,560	2,500	46	1.8%	2,500	2,500
Gas, Oil & Diesel	531270	43,103	72,000	22,506	31.3%	36,500	72,000
Books & Periodicals	531400	673	400	125	31.2%	200	400
Small Equipment	531600	17,174	17,700	8,111	45.8%	17,700	17,700
Capital Equipment-Vehicles	542500			-			
Capital Equipment-Police Radios	542500			-			
Totals		1,876,010	2,135,699	1,474,705	69.1%	2,043,204	2,258,713

Clarkston Police Department

2020 Budget

Personnel Services & Employees

511100	Police Department Salaries Full Time Annual base salaries for 20 total staff 2 - Police Chief & Assistant Police Chief 1 – Captain DEA Task Force 1 – Lieutenant-Training/Certification Officer 4 – Sergeants for Patrol 9 – Patrol Officers 3 - CID Staff 1 – Special Projects Coordinator 27 Approved positions, with 6 unfunded 2020	\$1,225,300
511300	Police Department Overtime Used for proactive police operations, emergency situations, special events, and mandatory training.	\$12,000
511310	Police Department DEA Taskforce Overtime	\$18,000
512110	Police Department Insurance (Health-Life-Dental)	\$192,024
512200	Police Department Social Security FICA (6.2%) (6.2% of full, part-time, and overtime salaries)	\$77,829
512300	Police Department Medicare (1.45% of full, part-time & overtime salaries)	\$16,794
512400	Police Department Employee Retirement Program The rates are 18% of annual full-time salaries	\$229,092
512500	Police Department Tuition Reimbursement	\$0
512700	Police Department Worker's Comp Insurance (GMA) 6% of regular full-time and part-time salaries.	\$72,068

512905	Police Department Uniforms – Protective Gear Requesting 6 ballistic vests; (1) for normal replacement and (5) for new hires at \$650 per vest.	\$3,900
512910	Police Department Uniforms <ul style="list-style-type: none"> • \$125 per officer (20) for one pair of boots = \$2,500 • 5 vacant positions. To outfit a new officer cost is approximately \$950 for uniforms. 5 x \$950 = \$4,750 • Duty gear for 5 vacant positions \$541 x 5 = \$2,705 • Carriers to carry our issued body cameras need to be replaced 9 x \$120 = \$1080. • Normal replacement of uniforms for 14 officers (excluding new hires who will receive new uniforms) \$500 x 14 = \$7,000 	\$18,035

Sub-total Personnel Service & Employees **\$ 1,865,042**

Purchased/Contracted Services

521220	Police Department Professional Services Includes fees for applicant processing, consultants, testing and other professional services. Physical exams (\$85 x 8 = \$680) Psychological exams (\$275 x 8 = \$2,200) Polygraph exams (\$125 x 8 = \$1,000)	\$3,880
521300	Police Department Information Technology Support VC3, Inc. annual IT Support Fees - \$4,800*12= \$57,600 VC3, Inc. MDT Support Fees - \$2,210*12= \$26,520 VC3, Inc.-NEW-Premise Server Backups PD - \$7,100 VC3, Inc.-NEW-NEW PD Server P2P-Tyler - \$6,000	\$97,220
522200	Police Department Equipment Repairs & Maintenance Rite Weight, Inc \$350 Mobile Comm-Dekalb \$2,000 x 4 (per quarter) = \$8,000 Dragoneye Technology \$400 Other Equipment Repairs-Spotlights, Misc = \$1,250	\$10,000
522210	Police Department Vehicle Repairs & Maintenance Upkeep and repairs on our fleet of vehicles. Tires – Kauffman Tires	\$30,000

Vehicle Repairs – RDS Automotive Services
 Vehicle Cleaning – Finish Line Car Wash

522320	Police Department Equipment Rental/Lease Contracts Toshiba Copiers \$300/ month= \$3,600 AXON Tasers Annual Fees = \$3,200 AXON Tasers Lease Payments = \$6,864	\$13,664
523100	Police Department Insurance – GIRMA General Automobile Liability & Physical Damage = \$45,000 Law Enforcement Liability = \$46,000 Deductibles Budget = \$5,000	\$96,000
523200	Police Department Communications Includes: ▪ AT&T phones and air cards for vehicles	\$13,107
523210	Police Department Postage	\$250
523300	Police Department Advertising Employment Recruiting Ads	\$2,000
523400	Police Department Printing Includes funds for printing letterhead, business cards and other required forms. Update all business cards with cityofclarkston.com email address.	\$3,000
523500	Police Department Travel Includes travel costs for seminars, conferences, conventions and other training programs. This includes the travel for command staff.	\$6,000
523600	Police Department Dues and Subscriptions ▪ Georgia Association of Chiefs of Police \$250 ▪ Georgia Association of Chiefs of Police \$250 ▪ International Association of Chiefs of Police \$300 ▪ International Association of Chiefs of Police NET- \$525 ▪ State Re-Certification Annual Fee \$300 ▪ DeKalb Chief's Association \$100	\$15,450

- GA Assoc. Law Enforcement Firearms \$110
- GPAC Membership \$200
- Georgia Peace Officers Association \$75
- Guardian Tracking-Employee Tracking \$1,400
- Power DMS Annual Dues \$5,000
- UTILITY Annual Dues \$4,000
- Thomson Reuters Research Database Subscription \$2,640
- National Internal Affairs Association \$100
- Metropol \$150.00
- Other \$300

523700 Police Department Education & Training \$6,000
 Training for all department members includes symposiums and specialized classes that are not readily available at the State or Local Academy.

523910 Police Department Miscellaneous Expense \$2,000
 Allows for miscellaneous expenses not specified under other line items such as shipping costs, batteries, coffee, etc. Includes outreach programs currently sponsored by the department including community based programs, investigator meetings, and staff meetings. Identification cards for new hires.

Subtotal Purchased/Contracted Services \$298,571

Supplies

531100 Police Department Office Supplies \$2,500
 Based on history of usage and anticipated requirements, particularly in printer cartridges, paper and other computer supplies as well as office supplies normally used. Adjusted for thermal paper expenses.

531130 Investigative Supplies - CID \$2,500
 Equipment and supplies for proper criminal investigations. Including digital recording for witnesses, safety supplies and equipment, latent fingerprint collection kits and drug field testing refills, and translators as needed.

531270 Police Department Fuel and Oil \$72,000
 Increase due to addition of take home vehicles to be purchased in FY2019.

531400	Police Department Books & Periodicals	\$400
531600	Police Department Small Equipment Includes ammunition and targets for firearm training to include targets. Taser unlimited live cartridges and PPM batteries, and ballistic shield.	\$17,700
	Sub-total Supplies	\$95,100
	Total Operating Budget	\$2,258,713

EXPENDITURE		2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET	2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
As of October 13, 2020							
MUNICIPAL COURT - 20-2650							
Salaries	511100	167,961	192,256	140,807	73.2%	192,256	199,583
Part Time Salaries	511200		-	-			-
Overtime	511300	1,501	3,000	593	19.8%	600	3,000
Health Insurance	512100	21,822	31,524	24,243	76.9%	26,943	35,076
FICA Contributions	512200	9,838	12,106	8,226	68.0%	12,106	12,560
Medicare Contributions	512300	2,302	2,831	1,924	67.9%	2,831	2,937
Retirement Contribution	512400	36,618	36,610	27,127	74.1%	36,171	36,971
Tuition Reimbursement	512500	-		-			
Workers Compensation Insurance - GN	512700	770	976	853	87.4%	853	1,013
Uniforms	512910	1,304	1,200	538	44.8%	1,000	1,200
City Judge	521200	24,227	24,000	16,000	66.7%	22,000	24,000
City Solicitor	521210	12,800	12,000	3,000	25.0%	10,000	12,000
Public Defender	521215	8,000	9,600	3,200	33.3%	5,600	9,600
Professional Services	521220	4,840	5,800	1,979	34.1%	4,000	5,800
Information Technology Services	521300	52,119	55,760	44,572	79.9%	50,000	55,760
Equipment Rental	522320	3,054	3,600	2,338	64.9%	3,600	3,600
Communications	523200	1,091	1,560	1,003	64.3%	1,560	1,560
Printing	523400	2,228	2,000	1,354	67.7%	2,000	2,000
Travel	523500	1,628	5,900	-	0.0%	-	3,500
Dues & Fees	523600	301	720	220	30.6%	700	720
Education/Training	523700	775	1,525	865	56.7%	1,525	1,525
Other Expense	523910	171	300	-	0.0%	-	300
Office Supplies	531100	2,267	3,000	2,465	82.2%	3,000	3,000
Books & Periodicals	531400	-	200	-	0.0%	200	200
Small Equipment	531600	749	1,000	1,703	170.3%	1,703	1,000
A & B Fund	571000	17,049	17,000	7,280	42.8%	12,000	10,000
Training Fund	571010	29,502	30,000	11,195	37.3%	18,000	20,000
Crime Victim Emer Fund	571020	16,504	18,000	6,954	38.6%	12,000	9,000
Crime Victim DUI Fund	571030	207	600	312	52.0%	600	600
Brain & Spinal Inj Fund	571040	475	500	995	199.0%	1,500	500
Indigent Defense Fund	571060	32,746	36,000	13,713	38.1%	22,000	25,000
Crime Lab Fee	571070	200	600	300	50.0%	600	600
County Drug Treatment	571080	3,157	3,200	4,975	155.5%	6,000	3,200
Drivers Ed/Tng	571090	4,008	5,000	2,072	41.4%	3,500	4,000
Totals		460,215	518,368	330,805	63.8%	454,848	489,805

Clarkston Municipal Court

2021 Budget

Personnel Services & Employees

511100	Municipal Court Salaries Full Time Four full-time court staff	\$199,583
511200	Municipal Court Salaries Part Time	\$0
511300	Municipal Court Overtime	\$3,000
512110	Municipal Court Insurance (Health-Life-Dental)	\$35,076
512200	Municipal Court Social Security FICA (6.2%) (6.2% of full, part-time, and overtime salaries)	\$12,560
512300	Municipal Court Medicare (1.45% of full, part-time & overtime salaries)	\$2,937
512400	Municipal Court Employee Retirement Program The rates are 17% of annual full-time salaries	\$36,971
512500	Municipal Court Tuition Reimbursement	\$0
512700	Municipal Court Worker's Comp Insurance (GMA) 0.5% of regular full-time and part-time salaries.	\$1013
512910	Municipal Court Uniforms	\$1,200
	Sub-total Personnel Service & Employees	\$ 292,340

Purchased/Contracted Services

521200	Municipal Court Judge \$2,000 per month	\$24,000	
521210	Municipal Court Solicitor \$1,000 per month	\$12,000	
521215	Municipal Court Public Defender \$800 per month	\$9,600	
521220	Municipal Court Professional Services Interpreters for Court \$4,000 Bailiff/Security-Tucker Court \$150 x 12= \$1,800	\$5,800	
521300	Municipal Court Information Technology Support Inc. annual IT Support Fees \$1,200 per month x 12 months = \$12,000 Tyler Technologies – Incode Software Support Fees are \$10 per citation with average 333 citations per month x 12 months = \$39,960 BadgePass Software Annual Support Fee \$1,400	\$53,360	VC3,
522200	Municipal Court Equipment Repairs & Maintenance	\$0	
522320	Municipal Court Equipment Rental/Lease Contracts Toshiba Copier Lease \$300/mth	\$3,600	
523200	Municipal Court Communications Includes: <ul style="list-style-type: none"> ▪ GTA-GA Technology Authority (GCIC) \$40 x 12 = \$480 ▪ AT&T First Net- Cell Phones \$90x12= \$1,080 	\$1,560	
523400	Municipal Court Printing Includes funds for printing letterhead, business cards and other required forms for court including court summons, arraignment forms,	\$2,000	

and subpoenas \$1,000

Card South Solutions – Card Stock for permit ID Card Printer \$1,000.

523500	Municipal Court Travel Judge Will-Municipal Judge Training \$500 Georgia Council of Court Administrators Conferences- Chief Court Clerk – 1 conference annually May/September, hotel, mileage, & food @ \$1,200 each = \$1,200 GCIC Symposium (TAC) Conference – Chief Court Clerk + Court Clerk (August) = 1 @ \$1,200 = \$1,200 Georgia Municipal Court Clerk’s Council \$600	\$3,500
523600	Municipal Court Dues and Subscriptions Georgia Records Association (GRA) (Dorothy/Amanda \$30 each) \$60 Georgia Council of Municipal Judges (Judge Will) \$100 GA Institute Continuing Judicial Education (Judge Will) \$325 Georgia Council of Court Administrators(GCCA)(Dorothy) \$100 Georgia Municipal Court Clerk’s Council (GMCCC) (Dorothy) \$45 \$45 Georgia Terminal Agency Association (TAC) (Dorothy & Amanda) \$20 each \$40 Notary Fees \$50	\$720
523700	Municipal Court Education & Training ICJE-Georgia Municipal Court Clerks Council- required annual Recertification training for Chief Court Clerk \$225 Conference Registration (GCCA) (1@\$300) (DRJ) \$300 GCIC Symposium (TAC) (Amanda & DRJ - 2@\$225) \$450 Georgia Records Association-DRJ or Amanda \$350 Other Training for Records Clerks \$200	\$1,525
523910	Municipal Court Miscellaneous Expense Allows for miscellaneous expenses not specified under other line items such as shipping costs, batteries, coffee, etc.	\$300
Subtotal Purchased/Contracted Services		\$120,365

Supplies

531100	Municipal Court Office Supplies	\$3,000
	Office supplies including printer cartridges, paper and other supplies.	
531400	Municipal Court Books & Periodicals	\$200
531600	Municipal Court Small Equipment	\$1,000
	Replacement printers and other small office equipment	
	Sub-total Supplies	\$4,200
Allocations of Municipal Court Fines & Forfeitures		
571000	Municipal Court Police Annuity & Benefit Fund	\$7,00
571010	Municipal Court Police Training Fund	\$20,000
571020	Municipal Court Crime Victim's Emergency Fund	\$9,000
571030	Municipal Court Crime Victim's DUI Fund	\$600
571040	Municipal Court Brain & Spinal Injury Fund	\$500
571060	Municipal Court Indigent Defense Fund	\$25,000
571070	Municipal Court Crime Lab Fee	\$600
571080	Municipal Court Dekalb County Drug Treatment Fund	\$3,200
571090	Municipal Court Driver Education Training Fund	\$4,000
	TOTAL ALLOCATIONS – Court Fines & Forfeitures	\$72,900
	Total Budget	\$489,805

EXPENDITURE							
As of October 13, 2020	2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET	2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST	
PUBLIC WORKS - 40-4000							
Salaries-Full time	511100	320,061	375,518	324,496	86.4%	391,000	391,038
Salaries - Part time	511200	37,676	18,150	20,187	111.2%	20,188	41,600
Overtime	511300	1,093	12,000	45	0.4%	100	7,200
Health Insurance	512100	70,122	80,916	65,799	81.3%	80,000	90,684
FICA Contributions	512200	22,026	25,151	21,121	84.0%	26,500	27,270
Medicare Contributions	512300	5,152	5,882	4,939	84.0%	6,316	6,378
Retirement Contribution	512400	76,670	91,410	70,253	76.9%	93,672	90,928
Tuition Reimbursement	512500		-	-		-	-
Worker's Compensation	512700	27,631	44,421	25,549	57.5%	26,000	45,489
Uniform Rental	512910	8,228	9,850	5,903	59.9%	9,850	10,100
Professional Services	521215	3,645	16,000	2,160	13.5%	8,000	16,000
Computer Information Technology Support	521300	10,645	10,800	7,955	73.7%	10,800	10,800
Landfill	522115	4,685	7,000	4,734	67.6%	7,000	7,000
ROW Grass Cutting	522140	31,296	33,600	2,608		2,608	-
Repairs/Maintenance	522200	3,762	5,000	2,907	58.1%	5,000	5,000
Vehicle/Repairs/Maint	522210	20,453	17,500	12,614	72.1%	17,500	17,500
Equipment/Rental	522320	14,249	14,000	11,928	85.2%	14,000	14,000
Liability Insurance - GIRMA	523100	7,115	6,500	2,074	31.9%	6,500	6,500
Communication	523200	1,413	1,800	1,762	97.9%	2,362	1,800
Travel	523500	2,842	3,000	27	0.9%	100	1,500
Membership Dues and Fees	523600	737	745	508	68.2%	745	745
Education and Training	523700	1,150	2,750	1,075	39.1%	1,500	2,750
Other	523910	1,633	1,500	-	0.0%	500	1,500
General Supplies	531100	5,670	6,000	4,592	76.5%	6,000	6,000
Electricity	531230	69,162	79,200	53,619	67.7%	79,200	79,200
Gas, Oil & Diesel	531270	17,188	18,500	8,122	43.9%	14,000	18,500
Small Equipment	531600	3,378	5,500	2,406	43.7%	5,000	5,500
Note: Capital Expenditure Items are included on "Capital Projects" Worksheet							
TOTALS		767,682	892,693	657,385	73.6%	834,441	904,982

2021 Public Works Budget Request

PERSONNEL COSTS

511100	Salaries Full Time Eleven Full-time employees Note: \$100,000 of Public Works Salaries has been allocated to the Stormwater Fund for 2021	\$391,038
511200	Salaries Part Time Includes two seasonal employees from April – August for right-of-row grass maintenance.	\$41,600
511300	Over-Time As needed for on-call personnel, emergency call-ins, and special events.	\$7,200
512110	Insurance Health 11 Full-Time Employees	\$90,684
512200	Social Security FICA 6.2% of all salaries and overtime	\$27,270
512300	Medicare Contributions	\$6,378
512400	Retirement Contributions	\$90,928
512700	Workers Compensation	\$45,489
512910	Uniforms G&K Services-Weekly uniform cleaning/rental service \$100/week = \$5,200 Boots, jackets and other items for employees @ \$400 = \$4,400 Seasonal Employees \$500	\$10,100

Subtotal	Personnel & Employee	\$710,687
	Purchased & Contract Services	
521215	Professional Services Collaborative Infrastructure Services \$16,000	\$16,000
521300	Computer Information Technology Support VC3 IT Support \$900 per month x 12 = \$10,800	\$10,800
522115	Landfill Use Landfill tipping fees Roll off container disposal fees (yard waste & metal recycling) Misc projects and removal of large items	\$7,000
522140	Right of Way Maintenance	\$0
522200	Public Works Repairs & Maintenance Repairs for Misc. Software	\$5,000
522210	Vehicle Maintenance Tires, Service, Emission Test, Supplies, Repairs Towing, Accessories, Tags and Titles, Vehicle Cleaning	\$17,500
522320	Equipment Rental Caterpillar Skid Steer Loader \$800/month = \$9,600 Toshiba Public Works copier \$300/month = \$3,600 Bucket Truck Rental for Holiday Decorations \$800	\$14,000
523100	GIRMA Liability General Liability Coverages Allocated by Dept Automobile Liability Automobile Physical Damage Property Buildings & Contents Deductibles Budgeted	\$6,500

523200	Communications AT&T cell phones	\$1,800
523400	Printing & Binding Letterhead& Envelopes Sanitation Educational material	\$0
523500	Travel Mileage, Meals and Lodging	\$1,500
523600	Dues & Subscriptions APWA Dues – \$200 GA Utility Contractors Association \$200 Sam’s Club Membership fee \$150 GA Sec of State – Water Certifications 3@\$65=\$195	\$745
523700	Education & Training APWA Public Works Association Certificate of Public Works Manager GA Utility Contractors Association	\$2,750
523910	Miscellaneous	\$1,500
Subtotal Purchased & Contract Services		\$85,095
Supplies		
531100	General Supplies	\$6,000
531230	Electricity-Street Lights Georgia Power Acct# 11732-85125 Street Lights \$4,200/month = \$50,400 Georgia Power Acct# 00034-11103 3921 Church St. Mtr & Gvt \$800/month = \$9,600 Georgia Power Acct# 44694-04004 EPDL Lights \$100/month = \$1,200 Georgia Power Acct# 59997-86001 New Street Lights \$1,500/month = \$18,000	\$79,200

531270	Gasoline		\$18,500
531600	Small Equipment Purchases		\$5,500
	Maintenance Equipment –trimmers, blowers, small power equipment		
Subtotal	Supplies		\$109,200
Total Operating Budget			\$904,982
Public Works Capital Purchases			
542200	Vehicles		\$249,000
	Ford F-150 Pickup Truck (replace 2003 F-150)	\$28,000	
	<i>(Purchases through 5 year capital lease)</i>		
	Bucket Truck (Capital Lease)	\$86,000	
	Trash/Sanitation Truck (Capital Lease)	<u>\$135,000</u>	
	<i>Total Purchases through Capital Lease</i>	<i>\$221,000</i>	
Subtotal	Capital Purchases		\$249,000
TOTAL PUBLIC WORKS BUDGET			\$1,153,982

EXPENDITURE		2019	2020	2020		2020	2021
As of October 13, 2020	ACTUAL	ACTUAL	ADOPTED BUDGET	ACTUAL AS OF 10/13/2020	% OF BUDGET	PROJECTED & AMENDED BUDGET	BUDGET REQUEST
BUILDINGS/GROUNDS - 15-1565							
Professional Svcs	521215	37,776	36,724	6,882	18.7%	14,000	10,324
Pest Control	522145	1,740	1,600	1,117	69.8%	1,600	1,600
Repairs	522200	21,932	22,000	14,894	67.7%	20,000	22,000
GIRMA Liability Insurance	523100	4,254	5,000	1,495	29.9%	6,518	5,000
Communications	523200	35,252	35,800	17,183	48.0%	35,800	35,800
Dues and Fees	523600	-	-	-		-	-
Other Miscellaneous Expense	523910	2,015	3,500	650	18.6%	1,000	3,500
General Supplies	531100	15,368	15,000	8,397	56.0%	12,000	15,000
Water/Sewer	531210	5,273	4,000	2,790	69.7%	3,500	4,000
Natural Gas	531220	5,977	7,000	4,281	61.2%	7,000	7,000
Electricity	531230	9,637	9,000	6,524	72.5%	9,000	9,000
Small Equipment	531600	1,197	4,000	3,840	96.0%	4,000	4,000
Site Improvements	541200	-					
		-					
TOTALS		140,422	143,624	68,053	47.4%	114,418	117,224

2021 Buildings & Grounds Budget

Purchased & Contract Services

521215	Professional Services Tree Removals – Average \$1,250/tree x 6 trees = \$7,500 Security First Alarm Monitoring & Service= \$2,824 CHA, City Hall, & Poolhouse Monitoring 4@\$456=\$1,824 Service Calls = \$1,000	\$10,324
522145	Pest Control Skyline Pest Control-Annex, City Hall, Public Works, Woman’s Club	\$1,600
522200	Repairs & Maintenance General Repairs and Maintenance to city buildings to include HVAC systems, plumbing, electrical, light bulbs, equipment service and maintenance, door locks, etc.	\$22,000
523100	GIRMA Liability General Liability Coverages Allocated by Department Property Buildings & Contents Coverage \$4,000 Claim Deductibles \$1,000	\$5,000
523200	Communications Comcast Acct# 8220-20-230-0196945 \$235/mth = \$2,820 Comcast Acct# 8220-20-230-0027322 \$225/mth = \$2,700 AT&T Uverse Acct# 133673882 \$180/mth = \$2,160 AT&T Acct# 404-299-5937 \$135/mth = \$1,620 AT&T Acct# 404-292-1642-0120358 \$1,200/mth = 14,400 AT&T Acct#404-298-9463 \$180/mth = \$2,160 AT&T Acct# 171-797-7633673 = \$700/mth = \$8,400 AT&T Mobility#287273482194 \$45/mth = \$540 CNP Technologies – Annual Support Fees \$1,000/year	\$35,800
523910	Miscellaneous CSX Annual Real Estate Taxes \$500 Dry Cleaning tablecloths for Woman’s Club \$500 Other Miscellaneous Items \$2,500	\$3,500
Subtotal	Purchased & Contract Services	\$78,224
	Supplies	
531100	General Supplies Custodial supplies, light bulbs, mulch, bedding plants, Pot hole patch, nails, lumber, paint etc.	\$15,000

531210	Water/Sewer		\$4,000
	DeKalb County Water-Annex Cust#5739026		
	DeKalb County Water-City Hall Cust# 1020766		
	DeKalb County Water- Women's Club Cust#994888		
	DeKalb County Water- Pub Works Cust# 6168977		
	DeKalb County Water- Vaughan St Cust# 6785691		
	Quench USA \$45*12= \$540		
	Pure Water Technologies \$375*4=\$1,500		
531220	Natural Gas		\$7,000
	Constellation Gas Women's Club Acct# 6963571473		
	Constellation Gas Annex Acct# 423795297		
	Constellation Gas City Hall Acct# 4011935545		
	Constellation Gas Public Works Acct# 701646356		
531230	Electricity		\$9,000
	Georgia Power City Hall Shed Acct# 59787-86001		
	Georgia Power Women's Club Acct# 59367-86001		
	Georgia Power Annex Acct# 61257-86036		
	Georgia Power Public Works Acct# 34088-90007		
531600	Small Equipment Purchases		\$4,000
Subtotal Supplies			\$39,000
TOTAL BUILDING & GROUNDS OPERATING BUDGET			\$117,224
Capital Purchases			
541300	Buildings and Building Improvements		\$125,194
	40 Oaks House –General Fund Capital	\$54,000	
	40 Oaks House-HOST Funds Available	\$71,194	
Subtotal Capital Purchases			\$125,194
TOTAL BUILDING & GROUNDS BUDGET			\$242,418

EXPENDITURE							
As of October 13, 2020		2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGE T	2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
PARKS 60-6200							
Professional Services	521215	3,000	9,000	3,100	34%	7,000	50,000
Pool Management	522150	44,270	45,000	2,600	6%	7,855	45,000
Repairs/Maintenance	522200	12,651	13,000	11,977	92%	14,000	13,000
Equipment Rental	522320	-	3,000	300	0%	1,500	1,800
Communication	523200	1,591	1,850	621	34%	900	1,000
Other Miscellaneous Expense	523910	1,798	2,500	150	6%	1,000	1,000
General Supplies	531100	11,677	12,500	3,064	25%	8,000	6,550
Water/Sewer	531210	21,994	5,000	491	10%	2,000	5,000
Electricity	531230	9,250	15,000	9,354	62%	15,000	15,000
Small Equipment	531600	8,060	5,500	-	0%	5,500	4,000
	542100			-	100%		
Note: Capital Expenditure Items are included on "Capital Projects" Worksheet							
TOTALS		114,291	112,350	31,657	28%	62,755	142,350

2021 PARKS Budget Request

Purchased & Contract Services

521215	Professional Services Tree removal services	\$50,000
522150	Pool Management Sears Pool Management	\$45,000
522200	Repairs & Maintenance Pavilions, picnic tables, grills, trash cans, electrical repairs Increased 20% for Friendship Forest	\$13,000
522320	Equipment Rental Portable toilet rental for 40 Oaks 12@\$150= \$1,800	\$1,800
523200	Communications AT&T Phone – Pool House	\$1,000
523910	Miscellaneous Drainage issues, dog park items	\$1,000
Subtotal	Purchased & Contract Services	\$111,800

Supplies

531100	General Supplies Mulch, custodial supplies, bedding plants, signage etc.	\$6,550
531210	Water/Sewer DeKalb County Water Cust# 994305 Milam Park DeKalb County Water Cust# 989972 Friendship Forest DeKalb County Water Cust# 77002900 Aquatic Center DeKalb County Water Cust# 995441 3867 Norman Rd Pool	\$5,000
531230	Electricity Georgia Power Acct# 85617-87002 Pavilions Georgia Power Acct# 10381-50016 Aquatic Center Georgia Power Acct# 69867-86007 Tennis Courts Georgia Power Acct# 30186-37032 Friendship Forest temp #1 Georgia Power Acct# 71137-00063 Friendship Forest temp #2	\$15,000
531600	Small Equipment Purchases	\$4,000

Blowers, weed eaters

Subtotal Supplies	\$30,550
Total Parks Operating Budget	\$142,350
Capital Projects	
542100 Other Equipment	\$0
Total Parks Budget Including Capital	\$142,350

EXPENDITURE						2020	
As of October 13, 2020		2019	2020	2020	% OF	PROJECTED	2021
		ACTUAL	ADOPTED	ACTUAL	BUDGET	&	BUDGET
			BUDGET	AS OF	BUDGET	AMENDED	REQUEST
				10/13/2020		BUDGET	
PLANNING AND DEVELOPMENT - 74-7400							
Zoning & Review Board Stipends	70-511100	1,800	3,600	-	0.0%	3,000	3,600
Zoning & Review Board Training	70-523700	450	1,500	775	51.7%	1,000	1,500
Salaries-Reg F/T	74-511100	135,439	197,116	106,413	54.0%	144,700	149,980
Part-Time Salaries	74-511200	645	-	-		-	-
Overtime	74-511300	-	-	-		-	-
Health Insurance	74-512100	14,923	24,168	13,986	57.9%	17,000	18,588
FICA Contributions	74-512200	7,938	12,221	6,176	50.5%	8,500	9,076
Medicare Contributions	74-512300	1,857	2,858	1,444	50.5%	1,970	2,123
Retirement Contribution	74-512400	30,933	36,959	27,802	75.2%	37,080	27,080
Workers Compensation	74-512700	2,239	5,263	2,161	41.1%	2,161	3,908
Uniforms	74-512910	592	999	-	0.0%	500	666
Professional Services	74-521215	18,951	98,000	5,945	6.1%	20,000	153,000
Building Inspections/Permitting	74-521220	43,975	36,000	52,735	146.5%	80,000	36,000
Computer and Software Services	74-521300	10,178	19,600	9,617	49.1%	19,600	19,600
Vehicle Repair & Maintenance	74-522210	1,027	1,300	-	0.0%	1,000	1,300
Communication	74-522210	948	2,280	1,206	52.9%	1,800	2,280
Other Expense-Advertising	74-523300	650	600	460	76.7%	800	600
Printing Service	74-523400	1,479	1,500	-	0.0%	800	1,500
Travel	74-523500	5,360	2,500	975	39.0%	1,000	2,500
Dues and Fees	74-523600	834	1,000	299	29.9%	800	1,000
Education/Tng	74-523700	2,440	1,300	1,160	89.2%	1,300	1,300
General Supplies	74-531100	522	500	1,151	230.1%	500	500
Gasoline & Fuel	74-531270	-	2,000	-	0.0%	-	2,000
Small Equipment	74-531600	261	2,500	725		2,800	2,500
TOTALS PLANNING & ZONING		283,441	453,764	233,029	51.4%	346,311	440,601

EXPENDITURE						2020	
As of October 13, 2020		2019	2020	2020	% OF	PROJECTED	2021
		ACTUAL	ADOPTED	ACTUAL	BUDGET	&	BUDGET
			BUDGET	AS OF	BUDGET	AMENDED	REQUEST
				10/13/2020		BUDGET	
COMMUNITY ACTION PROJECTS 10-7600							
Urban Agriculture and Environmental Projects	521200	43,099	60,000	-		-	60,000
Clarkston Special Events	531120	7,502	10,000	300	3.0%	4,000	20,000
Affordable Housing Inventory Analysis	521200	-		-		-	
Tell Me A Story Event	573015	6,000	7,000	3,500	50.0%	3,500	7,000
Recreation Programs	573060	7,162	10,000	(1,250)	-12.5%	-	10,000
Wildflower Project	521200						
Clarkston Community Center	573010	11,353	10,000	5,000	50.0%	10,000	10,000
Sagal Radio	573020	9,500	7,000	7,000	100.0%	7,000	7,000
Clarkston Community CultureFest Festival	573040	4,000	7,500		0.0%	-	7,500
Volunteer Advisory/Task Boards							
Public Arts Program	521215	8,123	10,000	-	0.0%	-	10,000
Senior Programs		314	10,000	-		-	10,000
Early Learning Task Force			10,000			-	10,000
2020 Census Complete County Marketing			10,000	1,091		-	-
Health			10,000			-	10,000
Youth			10,000			-	10,000
Loveable Cities			10,000			-	-
TOTAL COMMUNITY ACTION PROJECTS		97,053	181,500	15,641	8.6%	24,500	171,500

2021 Planning & Zoning Budget

511100	Salaries Full Time – Planning & Zoning Board Stipends Planning and Zoning Board Member Stipends.	\$3,600
523700	Education & Training – Planning & Zoning Board Training for P&Z Board Members	\$1,500
Total Planning & Zoning Board		\$5,100

2021 Planning & Development Budget

PERSONNEL COSTS

511100	Salaries Full Time - Staff 1 Full-time Director 1 Full-time Code Enforcement Officer	\$149,980
511200	Salaries Part Time	\$0
512100	Insurance Health/Dental @ 3 FT Employees	\$18,588
512200	Social Security FICA – Staff	\$9,076
512300	Medicare – Staff	\$2,123
512400	Retirement Contributions	\$27,080
512700	Workers Compensation @ 3 FT Employees	\$3,908
512910	Uniforms	\$666
Subtotal	Personnel & Employee	\$211,421

Purchased & Contract Services

521215	Professional Services	\$153,000
	Zoning Code Review	\$100,000
	Marketing and Advertising	\$30,000
	Collaborative Infrastructure Services – Engineering/ Plan Review Services and Reviews \$2,000/6 months= \$12,000(6 month-transition period) On-call Planning Services \$916.67/12 months= \$11,000	

521220	Building Inspection Services Collaborative Infrastructure Services-Building Inspections \$3000/12-months = \$36,000	\$36,000
521300	Computer Information Technology Support Digital Map Products Software – Budgeted in Stormwater Fund for 2018 budget (\$7,500) GIS ESRI Set-up Software (Proposed 2 licenses) \$5,000 I-IWorQ Permitting Maintenance Fees \$3,800 VC3 Information Technology Support Fees \$900/mth \$10,800	\$19,600
522210	Vehicle Maintenance Tires, Service, Emission Test, Supplies, Repairs Towing, Accessories, Tags and Titles, Vehicle Cleaning	\$1,300
523200	Communications Sprint – Cell Phone Director of P&Z \$50 x12=\$600 Sprint – Air Card Code Enforcement Tablet \$40x12=\$480 Sprint- Cell Phone FT Code Enforcement Officer-\$50x12=\$600 Sprint- Cell Phone FT Building Inspector \$50x 12= \$600	\$2,280
523300	Advertising Planning & Zoning Board meeting legal notices and advertisements.	\$600
523400	Printing & Binding Letterhead& Envelopes Printing Services	\$1,500
523500	Travel	\$2,500
	Planning Director	\$1,930
	City Engineer /Code Enforcement Officer GACE (GA Association of Code Enforcement) Conferences (1 per year, 3 days each) \$570 Total Fuel reimbursement \$60 per trip x 1 = \$60 Meals \$60/day x 1 trips x 3 days = \$180 Lodging \$110/day x 1 trips x 3 days = \$330	
523600	Dues & Suscriptions Council for Quality Growth \$50 GA Assoc of Code Enforcement @ 2 \$100 ICMA (Intl City/County Mgmt. Assoc.) \$200 APA (American Planning Assoc.) \$404 NFBPA(National Forum Blk Public Admin.) \$230	\$1,000
523700	Education & Training GMA Training (4 per year @ \$25 = \$100	\$1,300

GACE Conference Registrations 2 @ \$300 =	\$600
Historic Preservation 4@ \$150 =	\$ 600

Subtotal Purchased & Contract Services **\$219,080**

Supplies

531100 Office Supplies **\$500**

531270 Gasoline **\$2,000**

531600 Small Equipment Purchases **\$2,500**
Tools and equipment

Subtotal Supplies **\$5,000**

Total Planning & Development Budget **\$435,501**

TOTAL PLANNING & ZONING BUDGET **\$440,601**

2021 COMMUNITY ACTION BUDGET DEPT **#7600**

521200 Professional Services – Urban Agriculture/Environmental **\$60,000**

521215 Professional Services – Volunteer Advisory/Task Boards **\$50,000**

Public Art Projects \$10,000

Health Advisory Task Force \$10,000

Early Learning Task Force \$10,000

Clarkston Seniors \$10,000

Youth Advisory Task Force \$10,000

531120 Supplies – Special Events **\$20,000**

City Center Events

Milam Park Pool Opening Day

Movies at Milam

National Night Out

Fall Festival/Food Trucks

Christmas Tree Lighting

Payments to Other Agencies

573010	Clarkston Community Center		\$10,000
	Annual Agreement	\$10,000	
573015	Clarkston Development Foundation-Tell Me A Story		\$7,000
573020	Sagal Radio		\$7,000
573040	Clarkston Community Festival/CultureFest		\$7,500
573060	Recreation Programs		\$10,000
Total Community Action Budget			\$171,500

EXPENDITURE		2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET	2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
As of October 13, 2020							
DEBT SERVICE							
DEBT SERVICE- PRINCIPAL PAYMENTS							
Debt Service-Principal-Bonds (581100)							
Friendship Forest Redevelopment-Principal-Bonds	581100	146,018	147,954	-		147,954	147,954
Debt Service-Principal-Capital Leases (581200)							
Debt Service-Principal-City Hall Annex	581200	45,486	46,969	35,085	75%	46,969	46,969
Debt Service-Principal-Public Works Building	581200	-	-	-		-	-
Debt Service-Principal-10 Police Interceptors Take Home Cars	581200	86,922	119,145	89,005	75%	119,145	119,145
Debt Service-Principal-Motorola Radios	581200	-	20,264	11,166		20,264	20,264
New Debt-Public Works Sanitation Truck	581200		25,600			-	25,600
New Debt-Public Works Bucket Truck	581200		16,000			-	16,000
Debt Service - Principal- Two Public Works Trucks/Police Body Cameras	581200	41,353	42,836	32,749	76%	42,836	42,836
Subtotal 581200 - Principal on Capital Leases	581200	173,762	270,815	168,006	62%	229,214	270,815
Debt Service-Principal-Bonds (581300)							
GTIB/SRTA Loan #1	581300	114,165	116,935	97,251	83%	116,935	116,935
GTIB/SRTA Loan #2	581300	-	155,848	52,947		79,547	155,848
Subtotal Debt Service - Principal Payments	581XXX	433,945	691,552	318,204	46%	573,650	691,552
DEBT SERVICE - INTEREST PAYMENTS							
Debt Service-Interest-Bonds							
Friendship Forest Redevelopment - Interest	582100	28,187	24,318	12,159	50%	24,318	24,318
Debt Service-Interest-Capital Leases (582200)							
Debt Service-Interest- Capital Lease-City Hall Annex	582200	13,538	12,057	9,183	76%	12,057	12,057
Debt Service-Interest- Capital Lease-Pub Works Bldg	582200	-	-	-		-	-
Debt Service-Interest-Capital Lease-Take Home Cars-10 Ford Interceptors	582200	14,063	15,502	11,980	77%	15,502	15,502
Debt Service-Interest-Capital Lease-Motorola Radios	582200	-	4,530	1,231		4,530	4,530
New Debt-Public Works Sanitation Truck	582200		4,000			-	4,000
New Debt-Public Works Bucket Truck	582200		2,600			-	2,600
Debt-Service-Interest- Capital Lease-2017 Pub Works Vehicles / Police Body Cameras	582200	2,823	1,339	382	29%	1,339	1,339
Subtotal 582200 - Interest of Capital Leases	582200	30,424	40,028	22,777	57%	33,428	40,028
Debt Service-Interest-Other Debt							
Debt Service- Interest Payment-GTIB Loan #1	582300	44,737	41,967	35,168	84%	41,967	41,967
Debt Service- Interest Payment-GTIB Loan #2	582300		30,947	10,918		16,314	30,947
Debt Service-Other Interest Expense-TAN	582300	13,200	12,000	-	0%	12,000	12,000
Subtotal 582300-Interest on Other Debt		57,937	84,915	46,085	84%	70,281	84,915
Subtotal Debt Service - Interest Payments	582XXX	116,548	149,260	81,021	54%	128,027	149,260
TOTAL GENERAL DEBT SERVICE		550,493	840,812	399,225	47%	701,677	840,812

City of Clarkston Debt Service Budget 2021				
General Fund - Capital Lease Payments				
	Principal Capital Leases (581200)	Interest Capital Leases (582200)	Total	Total of Payments Proof
GMA Leases-BB&T Governmental Finance				
City Hall Annex - 9910001903-00001	\$ 46,969	\$ 12,057	\$ 59,026	\$ 59,024
Police Vehicles-10 Police Interceptors	\$ 119,145	\$ 15,502	\$ 134,647	\$ 134,647
Motorola Solutions-Police Radios	\$ 20,264	\$ 4,530	\$ 24,794	\$ 24,794
2017 Pub Works Vehicles/Police Body Cameras - 9910001903-00008	\$ 42,836	\$ 1,339	\$ 44,175	\$ 44,176
2021 New Lease-Trash/Sanitation Truck	\$ 25,600	\$ 4,000	\$ 29,600	\$ 29,600
2021 New Lease-Bucket Truck	\$ 16,000	\$ 2,600	\$ 18,600	\$ 18,600
	\$ 270,814	\$ 40,028	\$ 310,842	\$ 310,842
Bond Debt	Principal - Bond Debt 581200	Interest - Bond Debt - 582100		
URA Bond-Friendship Forest Redevelopment	\$ 147,954	\$ 24,318	\$ 172,272	\$ 172,272
Other Debt	Principal - Other Debt (581300)	Interest - Other Debt (582300)		
GTIB/SRTA Streetscape Loan #1	\$ 116,935	\$ 41,967	\$ 158,902	\$ 158,902
GTIB/SRTA Streetscape Loan #2	\$ 155,848	\$ 30,947	\$ 186,795	\$ 186,795
Estimated TAN \$900,000 x 2.0% for 8 months		\$ 12,000	\$ 12,000	\$ 12,000
Total Other Debt Payments	\$ 272,783	\$ 84,914	\$ 357,697	\$ 357,697
Total Debt Service - GENERAL FUND	\$ 691,551	\$ 149,260	\$ 840,811	\$ 840,811
Federal Seizures Fund - Capital Lease Payments				
GMA Leases-BB&T Governmental Finance				
2018 Police Vehicles-3 interceptors	\$ 25,289	\$ 3,913	\$ 29,201	\$ 29,201
2017 Police Vehicles - 9910001903-00008	\$ 24,495	\$ 766	\$ 25,261	\$ 25,261
Total Debt Service - Federal Seizure Fund	\$ 49,784	\$ 4,679	\$ 54,463	\$ 54,463
Grand Total Debt Payments - ALL FUNDS	\$ 741,335	\$ 153,939	\$ 895,274	\$ 895,273

EXPENDITURE		2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET	2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
As of October 13, 2020							
GENERAL FUND Capital Projects							
New Police Vehicles - Capital Lease	542200	616,714		57,878		58,000	
Police-New Public Safety Radios/System				-			
Public Works Vehicles	542200		28,000				28,000
Public Works-Chipper							
Parks-Milam Park Security Cameras in Park & Pool			17,000	6,047		16,100	
Parks-Friendship Forest Security Cameras							17,000
Public Works-Sidewalk Repairs from Accidents				20,458		20,500	
Parks-40 Oaks Nature Preserve Improvements			54,000				54,000
Public Works - Lawn Mower		15,137				-	
Streetscape Project		940,231		3,000		3,000	
Parks-Milam Park Water Line Replacement		12,250		13,025		13,025	
Bldgs/Grounds-City Hall Fire Alarm System							
Bldgs/Grounds-Paint Exterior City Hall Annex							
Bldgs/Grounds-New A/C Unit City Hall		5,311		19,387		19,400	
Milam Park Pool Pumps		10,500		10,258		10,300	
Trees Atlanta Installation							
PATH Project							
I-285 Gateway Monument Sign							
Public Works Vehicles Capital Leases -Bucket/Trash Trucks			221,000	-		-	221,000
GENERAL FUND CAPITAL PROJECTS		1,600,143	320,000	130,053	41%	140,325	320,000
SPLOST FUND							
SPLOST FUND Bond Legal/Closing Fees	521200	-	90,000	100,048.32		100,050	-
SPLOST FUND Bond Principal Payments	581100	730,000	750,000	4,420,000	589%	4,420,000	799,000
SPLOST FUND Bond Interest Payment	582100	126,803	204,693	61,537	30%	121,019	119,756
SPLOST FUND Construction	541400	2,299,001	3,761,307	970,692	26%	3,761,307	3,000,000
SPLOST FUND Total Expenditures		3,155,803	4,806,000	5,552,277	116%	8,402,376	3,918,756
Total Capital Projects and SPLOST		4,755,947	5,126,000	5,682,330	111%	8,542,701	4,238,756

2021 Capital Assets Budgets

GENERAL FUND CAPITAL ADDITIONS:

PUBLIC WORKS DEPARTMENT

Vehicles – Purchase one Ford F-150 to replace 2003 F-150	\$28,000
Vehicles – Purchase Bucket Truck (Capital Lease)	\$86,000
Vehicles – Purchase Sanitation/Trash Truck (Capital Lease)	<u>\$135,000</u>
Total Public Works Vehicles	\$249,000

PARKS DEPARTMENT

Equipment – Security Cameras 40 Oaks	\$17,000
Buildings – House at 40 Oaks Nature Preserve	\$54,000
Total Parks Capital Asset Additions	\$71,000

TOTAL GENERAL FUND CAPITAL ASSET ADDITIONS **\$320,000**

SPLOST FUND EXPENDITURES:

SPLOST Bond Principal Payments	\$799,000
SPLOST Bond Interest Payments	\$119,756

SPLOST Construction Projects

Streetscape Project	\$200,000
EPDL/Church Street Sidewalk Project	\$200,000
Rowland Street Green St, Rowland/NIC Intersection, PATH Trial & Road Diet	\$762,000
Norman Road Dam Design Work	\$80,000
Market Street Sidewalks	\$650,000
Carroll Park Paving	\$65,000
Other Projects as allowed by planning & available funding	\$1,043,000
Total SPLOST Construction	\$3,000,000

TOTAL SPLOST FUND EXPENDITURES **\$3,918,756**

TOTAL GENERAL FUND & SPLOST CAPITAL **\$4,238,756**

EXPENDITURE						2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
As of October 13, 2020	2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET			
FUND 2 - FEDERAL SEIZURE - Expenditures							
Professional	521200	-					
Repairs/Maintenance	522200	-					
Vehicle Repairs	522210	-	465		500		
Communications	523200	-					
Printing	523400	-					
Travel	523500	4,222					
Due & Fees	523600	-					
Education	523700	-	8,000		-	8,000	
Other Expense	523910	-					
General Supplies	531100	5,173	10,000	327	400	536	
Small Equipment	531600	4,253	8,000	10,204	10,300	8,000	
Vehicles	542200	81,270	85,193		86,000		
Other Capital Equipment	542500	15,433	24,324		25,000	9,000	
Vehicle Lease Payments-Principal	581200	87,141	49,785	38,234	76.8%	49,875	49,785
Vehicle Lease Payments-Interest	582200	7,355	4,679	2,613	55.8%	4,679	4,679
Axon Lasers Lease Payments	522320						
Fund Balance Committed Future Lease Payments			-				
Fund Balance Rollforward							
TOTALS		204,847	80,464	161,361	200.5%	176,754	80,000

EXPENDITURE						2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
As of October 13, 2020	2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET			
FUND 2 - CITY SEIZURE - Expenditures							
Repairs/Maintenance	522200	0.00		0.0%			
Vehicle Repairs	522210	0.00		0.0%			
Communications	523200	0.00		0.0%			
Printing	523400	0.00		0.0%			
Travel	523500	0.00	-	0.0%			
Education	523700	0.00	-	0.0%			
Other Expense	523910	0.00	-				
Small Equipment	531600	737.20	-	0.0%	-	-	
General Supplies	531100	541.50	-	0.0%	-	-	
Computers	542400	0.00		0.0%			
Other Capital Equip	542500	0.00		0.0%			
Seizure Distributions to Other Agenci	571000						
TOTALS		1,278.70	-	0.0%	-	-	-

Federal and City Seizure expenses fully funded by Seizure revenues.

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

2021 Federal Seizures Fund

REVENUES

Distributions from US Department of Justice Seizures	\$80,000
Total Revenues	\$80,000

EXPENDITURES

523700	Police Training	\$8,000
531100	Police General Supplies Supplies and Materials	\$536
531600	Small Equipment Purchases Ammunition and equipment for Police Dept	\$8,000
542500	Capital Equipment As Needed	\$9,000
581200	Debt Service-Principal Payments Police Vehicles BB&T Loan#991000190300008 –Police Vehicles \$24,496 BB&T Loan#991000190300008 –Police Vehicles \$25,289	\$49,785
582200	Debt Service-Interest Payments-Police Vehicles BB&T Loan#991000190300008 –Police Vehicles \$766 BB&T Loan#991000190300008 –Police Vehicles \$3,913	\$4,679
Total Expenditures		\$80,000

EXPENDITURE		2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET	2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
As of October 13, 2020							
FUND 3 - SPECIAL REVENUE - MULTIPLE GRANT FUND - Expenditures							
GDOT LMIG-	573030	-	90,000		0.0%	-	100,000
Fulton Dekalb Hospital Authority-Defibrilators		9,249	-	9,407		9,500	-
Dekalb CDBG-EPDL/Church St Sidewalks	511100	92,992	-	-		-	-
NRPA 10 Minute Walk Grant		5,499	-	-		-	-
FHWA Streetscape Construction Grant	541420	3,337,632	666,347	565,724		961,600	-
GDOT-EPDL Sidewalk Market to Montreal	541410	-	-			-	-
Dept of Justice-BVP Vests		626	4,000	2,598		5,000	4,000
TOTALS		3,445,998	760,347	577,730	0.0%	976,100	104,000
Grant Revenues reimburse grant expenditures only. Expenditures matches revenue							
Grant Expenditures funded by Grant Revenue							
As of October 13, 2020							
FUND 4 - Enterprise Fund - Storm Water - Expenditures 500-							
Storm Water - Salaries		97,076	100,000	40,833		80,000	100,000
Storm Water - FICA Tax		6,019	6,200	2,532		5,200	6,200
Storm Water - Medicare Tax		1,408	1,450	592		1,160	1,450
Storm Water - Professional Svcs	521200	81,411	105,100	25,411	24.2%	105,100	99,100
Storm Water - Rep/Maint	522200	6,917	10,000	107	1.1%	10,000	10,000
Storm Water - Veh Maint/Rep	522210	10,528	3,000	6,538	217.9%	8,000	3,000
Storm Water- Equipment Lease/Rental	522320	20,191	25,000	18,190	72.8%	22,000	5,000
Storm Water - Dues/Fees-Community View	523600	11,539	11,440	11,711	102.4%	11,800	11,440
Storm Water-Training Expense	523700	1,774	2,000	-		-	2,000
Storm Water - General Supplies	531100	1,883	2,000	2,315		2,400	2,000
Storm Water - Small Equipment	531600						3,000
Storm Water-Vehicles	542200		-	-	0.0%	-	-
Storm Water- Capital Outlay	542500		255,000	8,176	3.2%	322,895	83,000
Storm Water - Depreciation	561000	45,381				30,617	
Increase in Fund Balance							
TOTAL		284,125	521,190	116,403	22.3%	599,172	326,190
Storm Water Expenditures fully funded by Storm Water Utility Revenues.							
As of October 13, 2020							
FUND -6 -SANITATION ENTERPRISE FUND -							
Waste Management Fees	522110	199,184	217,800	95,269	43.7%	145,269	217,800
Sanitation Bank Charge	523920	-	100	-			100
TOTALS		199,184	217,900	95,269	43.7%	145,269	217,900

		2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET	2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
As of October 13, 2020							
FUND -330 -HOST REVENUE FUND -							
HOST Expenditures-EPDL Sidewalks-Phase 3	541XXX	-	20,000	-	0.0%	-	71,194
TOTALS		-	20,000	-	0.0%	-	71,194
As of October 13, 2020							
		0.00	0.00	0.00	0.00	0.00	0.00
FUND -260 -CORONAVIRUS RELIEF FUND\							
Bldgs and Ground Supplies	531100	-		15,860		24,500	
Legal Fees	521210					17,500	
Police Equipment and Technology	531600			-		17,000	
Rental & Mortgage Assistance	579095			271,933		450,000	
Payroll and Hazard Pay	511xxx					310,000	
Workforce Development						100,000	
Utility Assistance	573097	-		83		100,000	
Contingency		-				414,288	
TOTALS		-	-	287,876	0.0%	1,433,288	-

2021 Grants Fund

REVENUES

Georgia Department of Transportation LMIG Grant	\$100,000
US Department of Justice	\$4,000

Total Revenues	\$104,000
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EXPENDITURES

3200-512905 Police-Protective Gear	\$4,000
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4200-541410 Capital-Streets/Sidewalk Rowland St Construction	
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Total Expenditures	\$104,000
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2021 Stormwater Fund Budget

PERSONNEL COSTS

511100	Salaries Full Time Labor Allocation for Stormwater systems inspections, cleaning and clearing, and reporting	\$100,000
512200	Social Security FICA 6.2% of all salaries and overtime	\$6,200
512300	Medicare Contributions	\$1,450
Subtotal	Personnel & Employee	\$107,650

Purchased & Contract Services

521215	Professional Services	\$99,100
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***Collaborative Infrastructure Services* \$60,000**

Consulting services on stormwater project management, annual stormwater inspections of businesses, annual reported to EPA/EPD, etc.

***Integrated Science & Engineering* \$21,100** *information – need to update)*

Consulting Services – Stormwater Management Plan	\$8,000
Consulting Services - Address EPD Comments	\$3,600
Consulting Services – 2019 Annual Report	\$6,500
Consulting Services – 2019 Annual Report-Address EPD Comments	\$3,000

***Street Sweeping* \$18,000**

Monthly \$1,500 (\$18,000) per mile twice annually

522200	Stormwater Repairs & Maintenance Minor Stormwater Repairs with a cost of less than \$5,000 each. Gravel, rock, stone, rip-rap and other materials for minor stormwater repairs. Stormwater pipe inspections and photography Stormwater pipe cleaning and vacuuming	\$10,000
522210	Vehicle Maintenance Tires, Service, Emission Test, Supplies, Repairs Towing, Accessories, Tags and Titles, Vehicle Cleaning	\$3,000
522320	Equipment Rental Caterpillar Backhoe Lease payments \$1,820/mth = \$1,820 (Note: Contract will be paid in full as 01/31/2021) Other Equipment rental as needed \$3,180	\$5,000

523600	Dues & Subscriptions		\$11,440
	Digital Map Products – GovClarity Annual Subscription	\$8,700	
	Dekalb County Stormwater Fees on City owned parcels	\$2,740	
523700	Education & Training		\$2,000
	Stormwater Training		
Subtotal	Purchased & Contract Services		\$130,540
	Supplies		
531100	General Supplies		\$2,000
531600	Small Equipment Purchases		\$3,000
	Small Tools and Equipment		
Subtotal	Supplies		\$5,000
	Total Operating Budget		\$243,190
	Stormwater Capital Projects		
542500	Stormwater Capital Repair Projects		\$83,000
	Partitions Project	\$ 83,000	
	Total	\$ 83,000	
Subtotal	Capital Purchases		\$83,000
	TOTAL STORMWATER BUDGET		\$326,190

2021 Sanitation Fund

REVENUES

FY2021 Sanitation Assessments **\$217,900**

1,022 Annual Assessments by DeKalb Tax Commissioner on behalf of City of Clarkston @\$213.21 per year

Total Revenues **\$217,900**

EXPENDITURES

522110 Waste Management Fees **\$214,312**

1,070 Service Addresses by Waste Management \$15.39/month for 12 months (1,070 x \$16.69 x 12 = \$214,312) rounded to balance fund

Clarkston United Methodist Church Sanitation in Exchange for Parking Privileges \$135/month = \$1,620 **\$1,620**

Public Works Dumpster \$164/month = \$1,968 **\$1,968**

Total Expenditures **\$217,900**

2021 Homestead Option Sales Tax (HOST) Fund

REVENUES

FY2020 HOST Revenue-Fund Balance Reserve	\$71,194
Total Revenues	\$71,194

EXPENDITURES

HOST Funds must be spent on Capital Projects- 40 Oaks Improvements	\$71,194
Total Expenditures	\$71,194

REVENUES						2020	
As of October 13, 2020		2019	2020	2020	% OF	PROJECTED	2021
		ACTUAL	ADOPTED	ACTUAL	BUDGET	&	BUDGET
			BUDGET	AS OF		AMENDED	REQUEST
				10/13/2020		BUDGET	
FUND 1 -GENERAL FUND - Revenue							
Public Utility R/E Tax - Current	311110	95,651	113,431	496	0%	96,500	113,431
Other Real Prop Tax	311190	2,569,510	3,450,221	1,412,366	41%	2,998,248	3,351,801
Real Property Tax - Prior	311200	(23,900)	-	(182,857)		(200,000)	-
Public Utility R/E Tax - Prior	311210	-	-	84,862		-	-
Motor Vehicle Tax - Curr	311310	103,786	96,831	105,262	109%	140,000	127,841
Intangible Tax (Reg/Rec)	311340	33,421	20,000	23,684	118%	25,000	20,000
Railroad Equip Tx-Curr	311350	886	886	912	103%	912	886
Personal Prop Tax-Curr	311390	131,058	177,311	88,722	50%	191,081	177,311
Personal Prop Tax-Prior	311400	1,997	-	662		-	-
Real Estate Transfer Tax	311600	4,848	3,000	3,387	113%	4,000	3,000
Franchise Taxes-Electric	311710	521,312	235,000	1,257	1%	260,000	235,000
Franchise Taxes-Gas	311730	43,704	43,826	32,502	74%	43,826	43,826
Franchise Taxes-Cable/T	311750	48,346	51,608	21,754	42%	43,000	51,608
Franchise Taxes-Teleph	311760	3,021	3,000	1,059	35%	3,000	3,000
Alcoholic Bev Excise Tax	314200	116,463	103,221	83,456	81%	120,000	103,221
Local Option Mix Dr Tax	314300	22,225	17,727	22,008	124%	30,000	17,727
Business/Occupational Tax	316100	236,719	228,000	140,395	62%	180,000	228,000
Insurance Premium Tax	316200	921,307	921,307	972,009	106%	972,009	970,000
Penalties/Interest-Real Tax	319110	7,546	2,030	(575)	-28%	2,030	2,030
Penalties/Interest-Occupation Tax	319400	4,910	4,653	2,524		4,653	4,653
Alcoholic Investigation Fee	321105	5,200	5,200	5,200	100%	5,800	5,200
Retail Beer License	321110	9,000	9,000	9,500	106%	10,500	9,000
Retail Beer License/Drink	321115	4,000	4,000	4,000	100%	4,000	4,000
Retail Wine License	321120	9,000	9,000	9,500	106%	10,500	9,000
Retail Wine License/Drink	321125	4,000	4,000	4,000	100%	4,000	4,000
Retail Liquor License	321130	10,000	10,000	12,500	125%	12,500	10,000
Retail Liquor License/Drink	321135	20,000	20,000	20,000	100%	20,000	20,000
Work Permit & ID Card-Alcohol	321150	6,936	6,000	3,341	56%	3,341	6,000
Work Permit & ID Card-Entertain	321151	108,006	100,000	16,504	17%	16,504	100,000
Pawn Shop Permits	321152	4,100	4,100	-		-	4,100
Hookah Permits	321153	2,000	200	2,000		20,000	2,000
Ins Co Business License	321220	14,125	21,000	17,500	83%	19,000	21,000
Zoning/Land Use Permits	322210	3,856	3,000	996	33%	2,000	3,000
Sign Permits	322230	2,059	1,500	2,555	170%	3,000	1,500
Building Permits	322240	192,909	80,000	255,764	320%	275,000	107,000
Tree Service Permit Fees	322245	120	600	320	53%	600	600
Certificate of Occupancy	322250	2,927	1,000	203		1,000	1,000
Other Non-Business/Permits	322900	3,486	4,000	2,690	67%	3,000	4,000
Building Inspections	323120	980	1,000	2,644	264%	3,000	1,000
Other Regulatory Fees	323900	-	-	-		-	-
Intergovernmental Revenue - Tucke	337000	24,000	28,800	-		-	-
Tree Replacement/Preservation Fee	341390	20,509	-	-		-	-
Printing & Duplicating	341400	1,678	1,800	1,316	73%	1,800	1,800
Election Qualifying Fees	341910	630	630	900		900	630
Accident Reports	342120	9,657	8,900	5,194	58%	6,000	8,900
Special Pickups	344111	381	400	-	0%	-	400
Backgrd Check Fees/Crim	346410	12,586	13,000	2,105	16%	2,105	13,000
Woman Club Reservation	347200	18,279	20,000	3,751	19%	3,751	20,000
Pool Admissions	347201	23,452	24,000	-	0%	-	24,000
Pavilion Reservation Fees	347203	10,381	12,000	2,733	23%	2,733	12,000
Program Fees	347500	-	-	-	0%	-	-
Bad Check Fees	349300	-	-	-		-	-

REVENUES						2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
As of October 13, 2020	2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET			
FUND 1 -GENERAL FUND - Revenue							
Other Fees/Chgs for Svcs	349900	6	6	-	0%	-	6
Municipal Court Fines/Forf	351170	549,490	525,000	271,759	52%	300,000	525,000
Police Admin IT Fee	351180	17,026	14,000	6,693	48%	7,500	14,000
Interest Revenues	361000	56	40	6		10	40
Contributions/Donations	371000	-		3,000		3,000	
Rents & Royalties	381000	99,305	86,000	57,588	67%	86,000	86,000
Reim for Damaged Prop	383000	4,931	4,931	30,720		30,720	4,931
Other Miscellaneous Rev	389000	689	700	74	11%	500	700
Bus Shelter Revenue	389010	34,976	34,000	-	0%	34,000	34,000
Reimburse DEA/OT	389005	16,486	18,000	11,689	65%	18,000	18,000
Sale/General Fixed Assets	392100	-		-	0%		
Sale/Land Property	392200			-	0%		
Transfer from Fund Balance	391100				0%		
Proceeds from Capital Leases	393130	620,328	221,000	-	0%		221,000
Revenue - Proceeds GTIB Debt	393500	939,626	-	-			-
TOTAL - FUND 1		7,649,985	6,768,858	3,580,631	53%	5,825,023	6,750,141

REVENUE							
As of October 13, 2020		2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET	2020 PROJECTED & AMENDED BUDGET	2021 BUDGET REQUEST
FUND 2 - FEDERAL SEIZURE FUND - 210							
Cash Confiscations (Illegal Act)	351320	192,288	80,464	14,474	18.0%	20,000	80,000
Other Confiscations/Escheat	351340	-			0.0%		
Proceeds/Sale Confis Prop	351346	-		26,481		26,481	
Fed Seiz/Interest Revenue	361000	31		16		30	
Surplue Funds Prior Year Trans	393510	-		-			
Other Revenue	389000	-		-			
TOTAL - Federal Seizure Account		192,319	80,464	40,970	50.9%	46,511	80,000
FUND 2 - CITY SEIZURE FUND - 211							
Cash Confiscations (Illeg Ac)	351320	-		-			
Proceeds/Sales/Confis Prop	351346	-		-			
City Seiz Interest Revenue	361000	-		-			
Other Misc Revenue	389000	-	-	-			-
Fund Balance Reserve							
TOTAL - City Seizure Account		-	-	-		-	-

Note:

Federal and City Seizure expenses fully funded by Seizure revenues.

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

REVENUE		2019 ACTUAL	2020 ADOPTED BUDGET	2020 ACTUAL AS OF 10/13/2020	% OF BUDGET	2020 PROJECTED & AMENDED	2021 BUDGET REQUEST
As of October 13, 2020							
FUND 3 - MULTIPLE GRANT FUND - 250							
LMIG	3341100	88,635	90,000	103,741	115%	103,741	100,000
FEMA/GEMA-Hurricane Irma			-			-	-
FHWA Streetscape Construction		3,337,632	666,347	565,724		961,600	-
CDBG Grant Dekalb County		92,992	-	-		-	-
NRPA 10 Minute Walk Grant	331155		-			-	-
US Dept of Justice BVP Vests		626	4,000	2,598		5,000	4,000
PATH Foundation-Path Grant	334200	-	-			-	-
Fulton Dekalb Hospital Authority Defibrilators		9,249	-	9,407		9,500	-
TOTAL		3,529,134	760,347	681,470	90%	1,079,841	104,000
FUND 4 -500 - STORM WATER UTILITY REVENUE							
Storm Water Fees Fund	344190	305,720	303,000	149,992	50%	303,000	303,000
Prior Yr Stormwater fees	344195	(15)	-	13,391	#DIV/0!	-	-
Storm Water Bank Interest	361000	42	20	25	125%	30	20
Budget from Fund Balance Reserves			218,170	-			23,170
TOTALS		305,747	521,190	163,408	31%	303,030	326,190
FUND 6 -540 - SANITATION FUND REVENUE							
Sanitation Fees/Enterprise	344110	216,920	217,900	113,500	52%	217,900	217,900
Prior Yr Sanitaion Fees	344115	(208)	-	7,525		-	-
Commercial Business Fees	344120	-	-	-		-	-
Sanitation Interest	36100	-	-	-		-	-
TOTALS		216,712	217,900	121,025	56%	217,900	217,900
FUND 330 - HOST FUND REVENUE							
HOST Revenues	313300	-	20,000	-	0%	-	71,194
TOTALS		-	20,000	-	0%	-	71,194
FUND 260 - CORONAVIRUS RELIEF FUND							
Interest Revenue	361000	-	-	-		-	-
Federal Govt Grants	331110	-	-	1,433,288		1,433,288	-
TOTALS		-	-	1,433,288		1,433,288	-
FUND 320 - SPLOST FUND							
SPLOST Tax Revenue	313300	1,834,606	1,800,000	1,125,522	63%	1,713,522	1,800,000
Interest Revenue	361000	6,223	6,000	2,940	49%	5,000	6,000
Funding from Bond Proceeds/Fund Balance		-	3,000,000	7,282,000	243%	7,282,000	2,112,756
TOTALS		1,840,829	4,806,000	8,410,462	175%	9,000,522	3,918,756