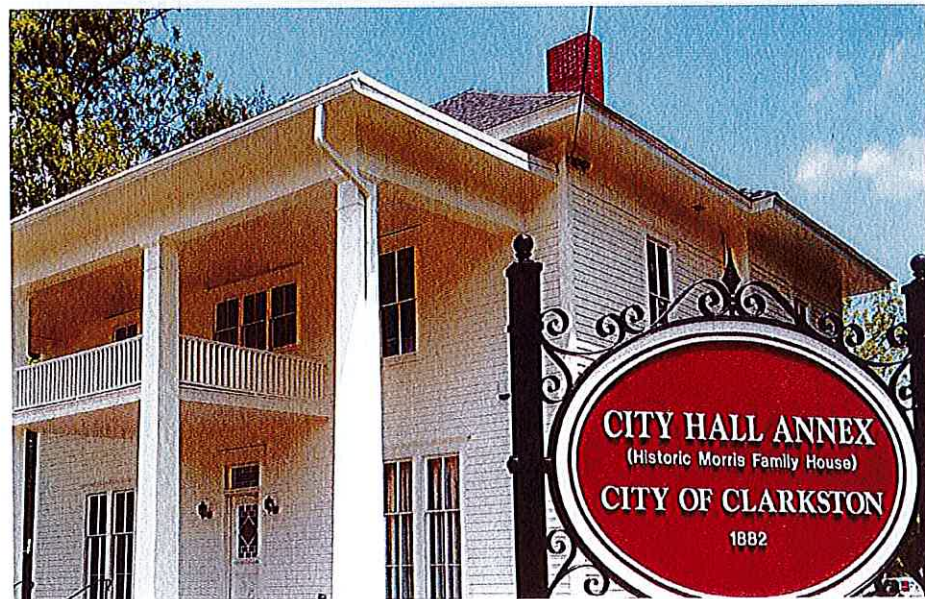


2024 Preliminary Operating & Enterprise Fund Budget



Clarkston City Council



Beverly H. Burks, Mayor



Debrah Johnson, Vice Mayor



Yterenickia Bell, City Council



James Carroll, City Council



Susan Hood, City Council



Laura Hopkins, City Council



Awet Eyasu, City Council



City Administrative and
Staff for Budget Process

Tammi Saddler Jones
Interim City Manager

Dan Defnall
Finance Director

BUDGET OVERVIEW



October 31, 2023

Mayor Beverly Burks
Vice Mayor Awet Eyasu
Council Member Yterenickia Bell
Council Member James Carroll
Council Member Susan Hood
Council Member Laura Hopkins
Council Member Debra Johnson

Dear Mayor and City Council Members:

Presented in this document is the Preliminary FY 2024 City of Clarkston Fiscal Budget for all funds. This preliminary budget was compiled with input and assistance from each city department, the mayor and city council members. The proposed preliminary budget is balanced with revenues equaling expenditures, pursuant to Georgia State Code.

The total proposed FY 2024 Expenditure Budget for all funds is **\$15,883,249**. The total proposed FY 2024 Revenue Budget for all funds is **\$15,833,249**. Both the Expenditure and Revenue estimates represent a 28% increase of \$3,475,792 compared to the FY 2023 amended budget amount of \$12,357,457. The primary reason for this budget variance is due to projected increases in revenues for the General Fund, SPLOST Fund, and Grants Funds expected in FY 2024.

The proposed FY 2024 General Fund Operating Budget of **\$9,224,065** represents a \$1,707,185 (22.7%) increase as compared to the FY 2023 amended budget amount of \$7,516,880. The anticipated increases in revenues are from property tax, insurance premium tax, occupational tax and franchise tax. We are also beginning a review in early 2024 of all city fees for services to create a comprehensive fee schedule of all fees and services with anticipated increases in fees to implemented sometime in FY 2024.

The initial stages of the 2024 Budget Process have commenced. The attached document encompasses what we have heard thus far allowing amendments and additional considerations along the way. Copies of the 2024 Budget will be made available to the public electronically on the City of Clarkston website. Hard copies of the proposed budget will be available for review at the Clarkston Public Library as well as onsite at the Clarkston City Hall Annex.

The Public Hearings to receive comments on the 2024 Proposed Budget will be held Tuesday, November 28, 2023, and December 5, 2023. Adoption of the 2024 Budget is scheduled to occur during the Regular Council Meeting held on December 5, 2023.

To allow for a more interactive process and to provide for direct input on budget items, you each scheduled meetings with the City Manager during the 2024 Budget Pre-construction process. City management contacted each elected official to facilitate one-on-one meetings the week of October 16-20th. 2023.

Meetings with the City Manager and the Mayor and City Council, to review the final proposed budget, are scheduled for November 14th-16th 2023. City management will contact each elected official to facilitate scheduling these meetings, during which each Council Member will receive an overview of the 2024 budget final recommendations. City management will also address any questions or concerns regarding the Final 2024 Budget either during or after the briefing sessions.

As you review the preliminary budget, please share any follow up questions that you have. I appreciate your direction and support as we collectively work towards delivering our community the resources, services and leadership that allows us the comforts of home.

Respectfully,

Tammi Saddler Jones
Interim City Manager

Timeline for 2024 Budget Planning Calendar

September 26	Budget Worksheets to Department Heads/ Capital Expenditure Requests from Department Heads Due
September 29	Budget Worksheets/Requests Due to City Manager
October 9-11	City Manager meets with Department Heads to discuss Dept. Wish List
October 13	First Draft of Estimated Budget Consolidated for City Manager Review
October 16-18	City Manager meets with Mayor/City Council for Budget Planning Discussions and Council Input
October 19	Ad Submitted to Champion News - 2024 Budget availability & Public Hearing Notice
October 27	Final Deadline for Consolidated Draft of Budget for Distribution at October 31 City Council Work Session (<i>Budget will not be on the October 31 Work Session agenda; for distribution only.</i>)
October 31	Budget Distributed to City Council at October 31 City Council Work Session (<i>Budget will not be on the October 31 Work Session agenda; distribution only.</i>)
November 2	Ad published in Champion News for 2024 Budget availability & Public Hearing Notice (<i>Ad publication required for week of City Council distribution</i>)
November 9	Ad submitted to Champion News for 2024 Budget availability & Public Hearing publications on November 16 and November 23.
November 14-16	City Manager/Mayor/City Council Budget Briefings to discuss feedback from October 31 distribution.
November 16/23	Ads published in Champion News for 2024 Budget availability & Public Hearing Notice for November 28 and December 5 meetings.
November 28	2024 Budget presented to City Council on November 28: <ul style="list-style-type: none">• Public Hearing on Budget: 6:30pm - Special Called Meeting• Public Hearing on Budget: 7:00pm - City Council Work Session
December 5	Public Hearing and Adoption of 2024 Budget at Council Meeting

Adoption of the Budget Ordinance

The budget must be adopted in the form of an ordinance at a public meeting. The council must wait at least one week after the public hearing is held before meeting to adopt the budget. O.C.G.A. § 36-81-6(a).

A prominent notice of the meeting to adopt the budget ordinance/resolution must be published in the Champion newspaper (*this information will be included in the ad to run on November 16, 2023, and November 23, 2023*) of general circulation (in a location other than where the legal notices are published) at least one week before the meeting to adopt the budget. O.C.G.A. §§ 36-81-6(a) and 36-81-5(e).

ADMINISTRATION 5.0 Full-Time Equivalents (FTE) to 9(FTE)

STAFF: City Manager, City Clerk, Finance Director, Accountant, Administrative Coordinator

New Positions in 2024: Asst City Manager for ½ year, Asst City Clerk, HR/Risk Management Position ½ year, Special Events Coordinator

Total expenditures in the Administration Department have increased from \$1,283,225 in FY 2023 to **\$1,787,439**, an increase of \$504,214 proposed for FY 2024. The Administration Department budget represents 19.3% of the total General Fund Budget.

Group Health Insurance premium costs for the City increased by 38% for FY 2024 compared to a 22.70% increase in FY2023. The overall Group Health Insurance budget for 2022 was \$462,733 and increased by 37.5% to \$636,384 for FY2024. Health Insurance premium costs represent 6.9% of total General Fund Operating expenditures compared to 7.2% in 2023. Overall increase in Group Health is due to new positions to be added in FY2024.

The City of Clarkston Defined Benefit Retirement Plan contribution costs increased overall by 7.6% from FY2023, \$498,248 to \$550,356 in FY 2024. The pension contribution cost as a percentage of gross salaries decreased by 3% from 17.5% to 14.5% of salaries in FY2024. Total Retirement Contributions for FY 2024 represent 6.0% of total General Fund Operating expenditures.

We have budgeted two new vehicles in the Administration Capital budget for a new City Manager vehicle and a vehicle to shared with other staff as needed for work purposes such as event planning, attending trainings, etc. The current city manager vehicle will be reassigned to the Planning & Development department to be used for an additional code enforcement officer,

POLICE – 22.6 FTE

STAFF: Police Chief, Assistant Police Chief, Captain DEA Task Force, Lt- Uniform Patrol, (4) Sergeants for Patrol, (9) Patrol Officers, (3) CID Staff, (1) Sergeant/State Certification, (1) TAC Records Clerk

New Staff: 1 Part-time TAC Records Clerk

Expenditures in the Police Department are budgeted at **\$3,028,183** for FY 2024 compared to \$2,643,926 in FY 2023 representing an overall increase of \$384,257 or 14.5% from FY 2023. This increase is primarily due to significant pay increases implemented in the latter half of FY2023. The Police department budget for FY 2023 represents 32.8% of the total General Fund budget.

For FY 2024, the Clarkston Police Department authorized, and funded staffing level is recommended at 22 approved full time police personnel and 1 part time position, with 6 positions unfunded for 2024. After the 2015 annexation, staffing levels were increased to a total of 27 approved police positions. This FY 2024 budget includes a total of six (6) unfunded positions during the year.

Full-time personnel is a Police Chief responsible for the management of the department, an Assistant Chief who commands the operational uniform and criminal investigations divisions, one (1) Sergeant 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

who serves as the uniform patrol commander, three (3) detectives, and nine (9) patrol officers, four (4) Sergeants for patrol, and the new positions of a TAC records clerk.

The recruitment of qualified and desirable candidates to fill the Patrol Officer positions has increased compared to previous 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.

Significant efforts were taken over the past few months to increase base pay for Police Officers to be able to compete in the local employment market after several years of not being competitive with other municipalities in the region.

MUNICIPAL COURT – 3.0 FTE

STAFF: Chief Court Clerk, (1) Court Clerk, Records Clerk

Expenditures in Municipal Court department are budgeted at **\$469,095** for FY 2024 compared to \$448,668 in FY2023 representing an overall increase of \$20,427 from FY 2023. The Municipal Court budget for FY 2024 represents 5.1% of the total General Fund budget. Within our efforts to secure more police officer, overall fines revenues are expected to begin to increase slightly in FY2024.

PUBLIC WORKS/BUILDING & GROUNDS/ PARKS 12.2 FTE

STAFF: Public Works Director, Public Works Manager, (4) Laborers, (2) Equipment Operators, (1) CDL Drivers, (2) Crew Leaders

New Staff: Park Manager Full Time Added to PARKS Budget

The FY2024 operating budget for Public Works, Building & Grounds and Parks is **\$2,053,149 versus \$1,512,154**, in FY 202 and represents 39.1% of the total General Fund Expenditures budget. We have also budgeted the following capital expenditure items for Public Works in FY 2024 to include two (1) new Ford F-150 crew cab pickup trucks (\$53,500) to replace a 2014 model.

We have also included \$390,000 in the Buildings & Grounds Budget for potentially leasing new space for all our offices with the City. We have also budgeted \$50,000 in capital expenditures for new office furniture and fixtures that will be needed for new staff being hired in 2024.

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 are housed out of the Public Works complex located at 3620 Montreal Creek Court.

PLANNING/ECONOMIC & DEVELOPMENT – 5.0 FTE

STAFF: Planning/Economic Development Manager, City Engineer, Code Compliance Officer, Economic Development Coordinator

New Staff: Permits Clerk

The Planning/Economic and Development department is responsible for all zoning, plan review, building inspection and permitting functions. The Planning & Development Manager has been assigned to manage the activities of our technical consultants associated with these activities in addition to providing technical assistance to the Planning and Zoning Board, Mayor and City Council, and the City Manager. Professional fees for zoning, planning, and building inspection services are currently budgeted in this department. The City has added a new City Engineer position for FY2023 to assist the city and department with development reviews and project management for existing and new or future development projects to come into the city. This position was never filled in FY2023, but will be filled in FY2024. We have added a new dedicated Permits Clerk to assist customers with permits and provide backup for the Receptionist/Administrative Coordinator.

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. Therefore, for FY 2024, the city will continue to provide code enforcement services utilizing two 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 and additional after hours compliance enforcement (by the police department).

The recommended FY2024 budget for Planning and Development is **\$781,350** versus the amended FY2023 budget of \$466,433, an increase of \$314,917 primarily due to the addition of the City Engineer position and Permits Clerks. The FY 2023 Planning and Economic Development budget represents 8.5% 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 2024, this budget appropriates \$158,000 to support the following Community Action Projects:

- Urban Agriculture and Environment - \$10,000
- Senior Programs - \$5,000
- Public Arts Programs - Crosswalks \$10,000
- Health Advisory Task Force - \$2,000
- Early Learning Task Force \$10,000
- Youth Advisory Task Force \$5,000
- Recreation Programs - \$10,000
- Clarkston Culture Fest Event - \$3,500
- Clarkston Community Center - \$20,000
- Clarkston Special Events - \$50,000
- CDF-Tell Me A Story - \$7,000
- Business & Economic Development \$25,500

Community Development projects budgeted at \$158,000 represent 1.7% of total general fund expenditures.

Debt Service

The City anticipates the need to obtain a TAN, (Tax Anticipation Note) in FY 2024 as bridge funding until property tax revenues are received during the 4th quarter of 2024, in the amount of \$700,000-\$800,000. Due to the significant increase to the budget related to Salaries & Benefits and Building Rental in FY2024, a TAN may be necessary even though the City did not have to borrow in FY2023. The estimated interest and loan origination fees amount is \$15,000 and has been included in the FY 2024 budget.

The FY 2024 General Fund appropriation for Debt Service is **\$672,000** compared to \$754,568 budgeted in FY 2023. Debt Service Payments represent 7.3% of total general fund expenditures. The decrease in the Debt Service budget is due to a capital lease for ten police vehicles being paid off in early 2024.

SPLOST Fund

The first SPLOST referendum was approved by the voters on November 7, 2017, and collections started in March 2018 and expire on March 31, 2024. The SPLOST II referendum is only the ballot for November 7, 2023. Expected SPLOST tax proceeds for FY2024 are estimated at **\$3,386,884**. In FY 2020, the City secured a SPLOST bond in the amount of \$7,282,000 with the principal and interest payments to be paid from SPLOST tax proceeds over the next two (2) years.

The SPLOST Fund expenditures budget for FY 2023 totals **\$3,386,984** and includes payment of bond principal in the amount of **\$2,244,000** and interest payments (on both bond issues) of **\$19,523** to be paid from the SPLOST tax revenues received. SPLOST construction projects for FY2024 are expected to be **\$1,123,461** to close out the 2017 SPLOST projects funded under the 2017 referendum 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 \$332,863 for FY 2024. 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. The City had a test conducted on a sample of parcels in the City and determined there were some serious errors in ERU calculations on several parcel. The city will be conducting an audit of all Stormwater ERU calculations for all parcels in the City during 2024 which will help determine if we will receive additional Stormwater in 2024. 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 2024 are budgeted at **\$332,863**.

Sanitation Enterprise Fund

The Sanitation Enterprise Fund continues to perform adequately. Expenditures and revenues for FY 2024 are projected at **\$310,000**. City Staff is currently reviewing three Requests for Proposals for Sanitation Services to begin in 2024.

Grant Funds

The City of Clarkston has budgeted seven sources of grant funding for FY024 as follows:

Local Maintenance & Improvement (LMIG) state grant fund	\$ 110,000
SS4A-Safe Streets & Roads Planning Grant	\$1,000,000
Public Safety & Violent Crime Reduction Grant	\$ 400,000
ARC-LCI Clarkston Greenway Grant	\$ 140,000
NRPA 10 Minute Walk Grant	\$ 6,521
Opioid Settlements	\$ 5,388
Dept of Justice – Bulletproof Vest Reimbursement Grant	\$ 4,000
Total	\$1,665,909

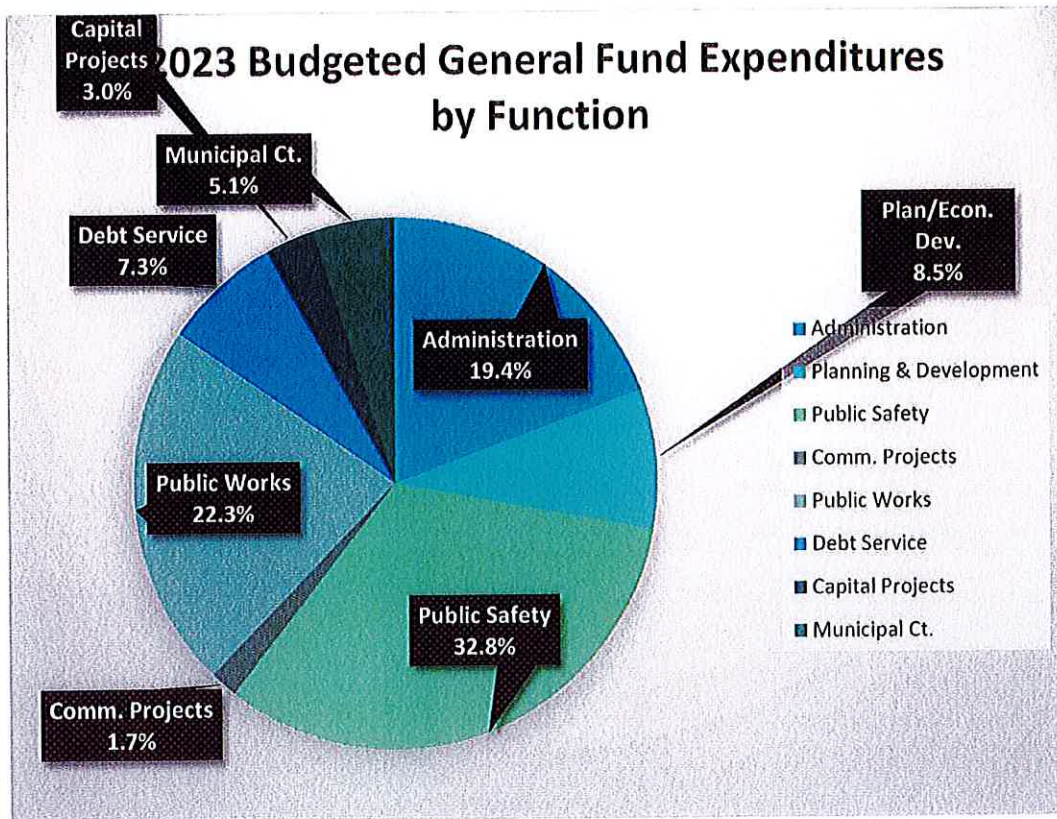
The City has budgeted \$1,665,909 for FY2024 Grant Fund Revenues and Expenditures, compared to \$387,500 in FY2023.

Expenditures Summary

The total proposed FY 2024 Expenditure Budget for all funds is **\$15,833,249** which represents a increase of \$3,475,792 as compared to \$12,357,457 in FY 2023.

The proposed FY 2024 General Fund operating budget of **\$9,224,065** represents a \$1,707,185 increase as compared to the FY 2022 amount of \$7,516,880.

As depicted in the chart below, the largest expenditure categories by percentage for General Fund Expenditures are Public Safety 32.8%, Public Works at 22.3%, Administration at 19.4% of the total expenditure budget. Debt service costs remain manageable at 7.3% of total FY 2024 expenditures.



Revenues Summary

The proposed FY 2024 Proposed General Fund Total Revenue budget of **\$9,224,065** represents an increase of \$1,707,185 or 22.7% as compared to \$7,516,880 in FY 2023.

CITY OF CLARKSTON 2024 BUDGET

As of October 30, 2023	2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
REVENUES						
General Fund	7,313,978	7,516,880	1,587,055	21.1%	8,282,215	9,224,065
Other Funds:						
Federal Seizures Fund	81,745	93,202	667	0.7%	93,766	61,200
City Seizures Fund	-	500	-	0.0%	100	100
Grants Fund	3,951	387,500	161,189	41.6%	302,389	1,665,909
HOST Fund	-	71,194	-	0.0%	71,194	-
Stormwater Fund	302,905	371,363	30,801	8.3%	343,010	332,863
Sanitation Fund	228,340	287,797	25,220	8.8%	228,988	310,000
Affordable Housing Trust Fund		-	-		-	-
ARPA Coronavirus Relief Fund	895,843	973,200	177	0	1,085,348	852,128
SPLOST Fund	2,335,806	2,655,821	1,369,389	51.6%	2,540,820	3,386,984
Total Revenue - All Funds	11,162,568	12,357,457	3,174,499	25.7%	12,947,830	15,833,249

EXPENDITURES						
GENERAL FUND EXPENDITURES						
Administration	1,105,201	1,283,225	1,113,025	86.7%	1,528,704	1,787,439
Police	2,159,036	2,643,926	1,930,066	0.0%	2,610,596	3,028,183
Municipal Court	410,190	448,668	333,321	0.0%	428,364	469,095
Public Works	926,427	1,171,567	901,852	77.0%	1,170,195	1,235,180
Buildings and Grounds	108,102	146,863	124,600	84.8%	161,359	539,908
Parks	109,001	185,411	135,567	73.1%	180,600	278,060
Planning and Development	379,231	466,433	335,977	72.0%	456,372	781,350
Community Action Projects	32,078	137,000	39,495	28.8%	137,000	158,000
Debt Service	739,176	754,568	509,222	67.5%	754,568	672,000
Capital Projects Fund - General Fund	299,337	279,219	289,164	103.6%	289,564	274,850
Total General Fund Expenditures	6,267,779	7,516,880	5,712,291	76.0%	7,717,322	9,224,065
Other Funds Expenditures						
Federal Seizures Fund	36,334	93,202	74,538	80.0%	93,766	61,200
City Seizures Fund	10	500	-	0.0%	100	100
Grants Fund	366,671	387,500	171,448	85.0%	302,389	1,665,909
ARPA Coronavirus Relief Fund	895,843	973,200	667,049	68.5%	1,085,348	852,128
HOST Fund	-	71,194	70,821	99.5%	71,194	-
SPLOST Fund	4,105,674	2,655,821	2,395,333	90.2%	2,540,820	3,386,984
Affordable Housing Trust Fund						
Stormwater Fund	296,337	371,363	142,533	38.4%	352,732	332,863
Sanitation Fund	229,821	287,797	216,321	75.2%	287,797	310,000
Total Expenditures - ALL FUNDS	12,198,467	12,357,457	9,450,335	76.5%	12,451,468	15,833,249

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General Fund Surplus/(Deficit) 1,046,199 564,893 (1)

General Fund Expenditures Allocation by Function

	2023 Projected	% of Budget	2024 Budget	% of Budget
Administration	1,528,704	19.8%	1,787,439	19.4%
Planning & Development	456,372	5.9%	781,350	8.5%
Public Safety	2,610,596	33.8%	3,028,183	32.8%
Municipal Court	428,364	5.6%	469,095	5.1%
Community Development Projects	137,000	1.8%	158,000	1.7%
Public Works	1,512,154	19.6%	2,053,149	22.3%
Debt Service	754,568	9.8%	672,000	7.3%
Capital Projects	289,564	3.8%	274,850	3.0%
	7,717,322	100.0%	9,224,066	100.0%

EXPENDITURE							
As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
GENERAL ADMINISTRATION - 10-1110, 1310, 1330, 1400, 1500							
Council Salaries	511100	72,000	72,000	60,000	83.3%	72,000	72,000
Council Health Insurance	512100	24,869	40,750	37,350	91.7%	40,746	52,224
Council/FICA	512200	4,449	4,464	3,708	83.1%	4,440	4,464
Council Medicare	512300	1,041	1,044	867	83.1%	1,041	1,044
Council Retirement	512400	14,352	12,744	9,834	77.2%	11,801	10,440
Council/Travel	523500	5,232	8,000	6,631	82.9%	8,000	8,000
Council/Education/Training	523700	3,998	8,000	4,145	51.8%	8,000	8,000
Mayor/ Salary	511100	15,000	15,000	12,500	83.3%	15,000	15,000
Mayor Health Insurance	512100	8,038	9,744	8,831	90.6%	9,634	10,284
Mayor/FICA	512200	930	930	775	83.3%	930	930
Mayor/Medicare	512300	218	218	181	83.1%	218	218
Mayor Retirement	512400	2,990	2,655	2,049	77.2%	2,655	2,175
Mayor/Travel	523500	1,266	3,000	-	0.0%	3,000	3,000
Mayor Education/Training	523510	425	1,500	-	0.0%	1,500	1,500
Gen Adm/Salaries	511100	445,894	488,865	482,129	98.6%	580,665	785,496
Gen Adm/Group Ins	512100	50,619	64,461	58,075	90.1%	63,800	90,720
Gen Adm/FICA	512200	27,031	30,196	27,491	91.0%	31,364	48,701
Gen Adm/Medicare	512300	6,322	7,062	6,954	98.5%	7,860	11,390
Gen Adm/Retirement	512400	88,085	75,440	62,865	83.3%	75,439	113,897
Gen Adm-Unemployment	512600	2,878	-	-	-	-	-
Gen Adm/Work Comp	512700	1,727	2,657	2,657	100.0%	2,657	5,446
Tax Billing/Coll Svc	521100	4,091	4,500	4,054	90.1%	4,054	4,500
Gen Adm-Board Elections	521110	-	4,000	-	0.0%	5,500	5,500
City Auditor	521200	43,650	65,000	15,000	23.1%	65,000	57,500
City Attorney	521210	86,946	132,500	66,511	50.2%	132,500	113,000
Gen Adm/Professional	521215	25,828	20,000	66,997	335.0%	150,000	111,000
Computer/Hard& Soft	521300	52,765	70,000	59,133	0.0%	84,000	83,210
Gen Adm/-Repairs/Maint	522200	-	3,000	-	0.0%	3,000	3,000
Equip/Rental/Lease	522320	4,150	4,800	3,378	70.4%	4,800	4,800
Prop/Liability Ins	523100	33,166	40,000	36,859	92.1%	40,000	40,000
Communications	523200	2,422	2,500	1,945	77.8%	2,500	3,600
Postage	523210	2,612	3,600	1,870	51.9%	3,600	3,600
Advertising	523300	4,141	6,000	2,779	46.3%	6,000	6,000
Printing Service	523400	5,007	10,000	8,904	89.0%	10,000	12,000
Travel	523500	2,995	8,000	4,895	61.2%	8,000	12,000
Dues & Fees	523600	27,227	29,445	29,102	98.8%	32,000	32,000
Education	523700	4,479	7,250	6,017	83.0%	8,000	10,000
Other Miscellaneous Expense	523910	1,989	3,000	2,606	86.9%	3,000	5,000
Bank/Finance Chgs	523920	13,151	12,400	7,272	58.6%	10,000	12,400
General Supplies	531100	2,976	3,500	3,788	108.2%	5,000	10,000
Books & Periodicals	531400	-	400	-	0.0%	400	400
Small Equipment	531600	709	2,000	3,227	0.0%	8,000	10,000
Uniform	531700	432	600	-	0.0%	600	1,000
Other Supplies	531710	104	2,000	1,649	82.5%	2,000	2,000
Furniture and Fixtures	542300	-	-	-	-	-	-
Computer Equipment	542400	-	-	-	0.0%	-	-
Bad Debt Expense	574000	9,000	-	-	-	-	-
TOTALS		1,105,201	1,283,225	1,113,025	86.7%	1,528,704	1,787,439

CITY HALL- GENERAL ADMINISTRATION
BUDGET
2024

1100	CITY COUNCIL	
511100	City Council Salaries	\$72,000
512100	City Council Health Insurance	\$52,224
512200	City Council FICA	\$4,464
512300	City Council Medicare	\$1,044
512400	City Council Retirement	\$10,440
523500	City Council Travel	\$8,000
523700	City Council Training	\$8,000
	SUBTOTAL COUNCIL	\$156,172

1300	MAYOR	
511100	Mayor Salaries	\$15,000
512100	Mayor Health Insurance	\$10,284
512200	Mayor FICA	\$930
512300	Mayor Medicare	\$218
512400	Mayor Retirement	\$2,175
523500	Mayor Travel	\$3,000
523700	Mayor Training	\$1,500
	SUBTOTAL MAYOR	\$33,107

01500	GENERAL ADMINISTRATION	
00051	PERSONAL SERV. & EMPLOYEE BEN.	
511100	Administration Full Time/Interim Salaries Funding for 5 positions: City Manager, City Clerk, Finance Director, Accountant, Admin Coordinator.	\$785,496
511200	Administration Salaries Part Time (none at this time)	\$0
511300	Administration Overtime	\$0
512100	Administration Insurance- Health	\$90,720
512200	Administration Social Security FICA (6.2%)	\$48,701
512300	Administration Medicare (1.45%) Total Salaries – Full-time 1.45% x total	\$11,390
512400	Administration Retirement Contributions GMEMBS Pension Plan 20.4% of annual full-time salaries	\$113,897
12500	Administration Tuition Reimbursement	\$0
512700	Administration Worker's Compensation (GMA)	\$5,446
	SUBTOTAL PERSONNEL/EMPLOYEE BENEFITS	\$1,055,650
00052	PURCHASED CONTRACTED SERVICES	
521100	Administration Tax Billing/Collection Services DeKalb County Tax Commissioner Property Tax Billing	\$4,500
521110	Administration Board of Elections Services DeKalb County Board of Elections Services	\$5,500
521200	Administration Audit Fees Annual Audit \$50,000 A133 Single Audit due to Federal Grants \$7,500	\$57,500

521210	Administration City Attorney Fees City Attorney Fees \$8,000 monthly \$96,000 Bond Attorney Fees – Tax Anticipation Note \$5,000	\$113,000
521215	Administration Professional Services Fees City Annexation Studies \$20,000 Digitization of Files \$15,000 Job Classification and Compensation Study \$15,000 GMA Service -City Council/Staff Retreat 2024 \$ 1,000 Facilities Master Planning \$30,000 Interpretation Projects \$10,000 Financial Advisory Services \$20,000	\$111,000
521300	Administration Information Technology Services VC3-Website Annual Maintenance \$600 x 12 mths \$7,200 VC3, Inc – Info Tech Support Svcs \$3,600 x 12 mths = \$43,200 INOVA Payroll Processing Fees \$14,000 OpenRDA Accounting Software Support and Maintenance Fees \$8,200 Next Request (Open Records Software) \$8,810 ArchiveSocial - Social Media (½ Admin, ½ Police) \$1,800	\$83,210
522200	Administration-Repairs & Maintenance	\$3,000
522320	Administration Equipment Rental Neopost Postage Machine Rental \$300/qtr = \$1,200 Toshiba Copier \$300/mth = \$3,600	\$4,800
523100	Administration Insurance - (GIRMA) Administration Liability Insurance	\$40,000
523200	Administration Communications AT&T FirstNet Cell Phones/Wireless Devices \$300 per month = \$3,600	\$3,600
523210	Administration Postage & Shipping United States Postal Service, UPS and FedEx charges. \$300 per month	\$3,600
523300	Administration Advertising - Legal Cost for advertising public hearings, grant bids, RFPs, and other state requirements.	\$6,000

523400	Administration Printing & Binding	\$12,000
	Printing and copy costs associated with stationary, envelopes, business cards, forms, etc. \$2,000 Municode updates \$8,000 Toshiba copier printing overage billings \$2,000	
523500	Administration Travel	\$12,000
	Hotel expense and travel reimbursement for conferences, mileage reimbursements City Clerk Conference Travel-Hotels, Mileage and Meals \$2,000 City Manager Travel-Hotels Mileage, and Meals \$5,000 Finance Staff Travel \$3,000 Other Staff \$2,000	
523600	Administration Dues & Subscriptions	\$32,000
	Dues for professional associations and subscriptions Dekalb Municipal Association \$10,500 GMA Telecom Fees \$8,400 GMA Membership Dues \$5,500 GMA Unemployment Services Fee \$100 National League of Cities Dues \$1,300 Dekalb Chamber of Commerce \$500 GCCMA Dues-City Manager \$200 Institute of Mgmt Accountants Dues-Fin. Dir. \$325 GGFOA Dues – Finance Director \$50 GLGPA Dues – City Clerk \$50 GMCA Dues – City Clerk \$115 IIMC Dues – City Clerk \$200 Welcoming America Dues \$500 National Civic League \$275 ICMA Dues- City Manager \$1,200 NFBPA \$230 New Staff Dues \$2,555	
523700	Administration Education & Training	\$10,000
	Total administrative costs associated with registration costs or conferences, certifications, and training for: City Manager – Conferences \$2,000 City Clerk – GMA City Clerk Conferences \$1,000 City Clerk – GMCA Regional/Virtual Trainings & Conferences \$1,750 City Clerk – IIMC Virtual Athenian Dialogues \$500	

	Accountant – Training/Conferences	\$1,000	
	GLGPA-CHRM	\$1,000	
	New Staff		\$2,750
523910	Administration Miscellaneous Expense		\$5,000
	Drug testing, background checks, employee recognition pins, florist bills, and unforeseen administrative expenses.		
	Employee Appreciation		
	Cost of meals for meetings		
523920	Administration Bank Fees & Charges		\$12,400
	Wells Fargo Bank Analysis Fees \$300/mth = \$3,600		
	Bankcard#8824 Credit Card Processing Fees = \$400/mth = \$4,800		
	AMEX #9807 Credit Card Processing Fees = \$300/mth = \$3,600		
	Banking Supplies-Deposit slips, etc. = \$400		
	SUBTOTAL PURCHASED AND CONTRACT SERVICES		\$519,110
00053	SUPPLIES		
531100	Administration Office Supplies		\$10,000
	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		\$10,000
	Replacement Laptops/Equipment as needed \$8,000		
531700	Administration Uniforms		\$1,000
531710	Administration Other Supplies		\$2,000
	Office Furnishings or replacement		
	SUBTOTAL SUPPLIES		\$23,400
	TOTAL ADMINISTRATION (DEPT 1500)		\$1,598,160
	TOTAL 1110, 1310, AND 1500		\$1,787,439

EXPENDITURE							
As of October 30, 2023							
POLICE DEPARTMENT - 30-3200							
Salaries-Full Time	511100	1,077,863	1,397,257	1,005,231	71.9%	1,351,566	1,627,090
Salaries-Part Time	511200	-	-	-		-	40,000
Overtime	511300	22,825	22,651	31,581	139.4%	45,000	16,000
DEA Task Force Overtime	511310	41,324	39,308	37,325	95.0%	40,000	28,000
Health Insurance	512100	150,588	198,963	171,411	86.2%	198,963	272,574
FICA Contributions	512200	68,574	88,999	64,512	72.5%	86,000	106,088
Medicare Contributions	512300	16,038	20,814	15,087	72.5%	20,000	24,811
Retirement Contribution	512400	248,856	232,449	189,213	81.4%	232,449	242,308
Workers Compensation Insurance - GMA	512700	63,070	68,130	62,459	91.7%	62,459	83,555
Uniforms-Protective Gear	512905	2,888	4,536	757	16.7%	4,536	4,536
Uniforms	512910	13,140	20,630	9,332	45.2%	20,630	21,130
Professional Services	521220	2,850	6,451	2,801	43.4%	6,451	4,280
Police Admin IT Fee	521300	92,577	101,968	73,937	72.5%	101,968	103,200
Repairs/Maint	522200	17,488	52,500	7,448	14.2%	52,500	52,500
Vehicle Repairs/Maint	522210	40,698	50,000	24,714	49.4%	50,000	50,000
Equip/Rental-Lease	522320	79,304	80,984	63,602	78.5%	80,984	87,150
Liability Insurance -GIRMA	523100	86,174	96,000	88,699	92.4%	96,000	96,000
Communications	523200	19,780	21,600	11,661	54.0%	21,600	21,600
Postage	523210	67	500	-	0.0%	200	500
Advertising	523300	1,020	2,000	702	35.1%	1,000	2,000
Printng	523400	2,088	3,000	1,586	52.9%	3,000	3,000
Travel	523500	5,628	5,000	3,635	72.7%	5,000	10,760
Dues & Fees	523600	16,125	20,586	9,799	47.6%	20,586	20,501
Education/Training	523700	4,868	6,000	2,970	49.5%	6,000	7,000
Other Expense	523910	1,530	2,000	1,591	79.6%	2,500	2,000
Office Supplies	531100	1,060	3,000	1,759	58.6%	3,000	3,000
Supplies-Special Events & Comm Relations	531120	4,488	8,000	2,861		7,000	8,000
Investigative Supplies - CID	531130	900	2,500	1,250	50.0%	2,500	2,500
Community Relations	531140	3,376		604		604	
Gas, Oil & Diesel	531270	59,140	70,000	37,313	53.3%	70,000	70,000
Books & Periodicals	531400	596	400	611	152.8%	400	400
Small Equipment	531600	14,114	17,700	5,618	31.7%	17,700	17,700
Totals		2,159,036	2,643,926	1,930,066	73.0%	2,610,596	3,028,183

512910	Police Department Uniforms	\$21,130
	<ul style="list-style-type: none"> • \$150 per officer (21) for one pair of boots = \$3,150 • 3 vacant positions. To outfit a new officer cost is approximately \$1,600 for uniforms. 3 x \$1,600 = \$4,800 • Duty gear for 3 vacant positions \$1000 x 3 ==\$3,000 • 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 	

Sub-total Personnel Service & Employees **\$ 2,466,092**

Purchased/Contracted Services

521220	Police Department Professional Services	\$4,280
	<p>Includes fees for applicant processing, consultants, testing and other professional services.</p> <p>Physical exams (\$85 x 8 = \$680)</p> <p>Psychological exams (\$300 x 8 =\$2,400)</p> <p>Polygraph exams (\$150 x 8 = \$1,200)</p>	
521300	Police Department Information Technology Support	\$103,200
	<p>VC3, Inc. annual IT Support Fees - \$5,000x12= \$60,000</p> <p>VC3, Inc. MDT Support Fees - \$2,500x12= \$30,000</p>	
522200	Police Department Equipment Repairs & Maintenance	\$52,500
	<p>Rite Weight, Inc \$350</p> <p>Mobile Comm-Dekalb \$2,000 x 4 (per quarter) = \$8,000</p> <p>Dragoneye Technology \$400</p> <p>Other Equipment Repairs-Spotlights, Misc = \$1,250</p> <p>Flock Cameras 17 x \$2,200 = \$42,500</p>	
522210	Police Department Vehicle Repairs & Maintenance	\$50,000
	<p>Upkeep and repairs on our fleet of vehicles.</p> <p>Tires -- Neighborhood Tire</p> <p>Vehicle Cleaning -- Finish Line Car Wash</p>	
522320	Police Department Equipment Rental/Lease Contracts	\$87,150
	<p>Toshiba Copiers \$300/ month= \$3,600</p> <p>AXON Tasers Lease Payments = \$16,230</p> <p>Motorola Radios - \$6,200 x 4 = \$24,800</p> <p>Utility Body Worn Camera's \$42,520</p>	

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 FirstNet phones 22 @ \$50/mth = \$1,100 monthly = \$13,200 annually AT&T FirstNet air cards in patrol vehicles 15 @ \$39/mth = \$585 monthly = \$7,020 annually AT&T FirstNet certified cross carry licenses 5 @ \$23/mth = \$1,380	\$21,600
523210	Police Department Postage	\$500
523300	Police Department Advertising Employment Recruiting Ads	\$2,000
523400	Police Department Printing Includes funds for printing letterheads, 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 all members of the dept. attending training outside of the metro Atlanta area. <ul style="list-style-type: none"> • Georgia Chiefs winter conference (Chief and AC) 3 days = \$1,800 • Georgia Chiefs summer conference (Chief and AC) 4 days = \$2,360 • International Chiefs conference (Chief and AC) 5 days = \$4,000 • Georgia Commission on Family Violence conference (Chief) 3days = \$800 • Georgia Women in Public Safety (Chief) 3 days = \$800 • Georgia Internal Affairs conference (Sgt. Trumble) 5days = \$1,000 	\$10,760
523600	Police Department Dues and Subscriptions <ul style="list-style-type: none"> ▪ Georgia Association of Chiefs of Police 2x \$150 = \$300 ▪ International Association of Chiefs of Police 2 x 190 = \$380 ▪ International Association of Chiefs of Police NET- \$525 ▪ State Re-Certification Annual Fee \$300 ▪ Dekalb Chief's Association 2 x \$50 = \$100 ▪ GA Assoc. Law Enforcement Firearms \$110 ▪ GPAC Membership \$250 ▪ Georgia Peace Officers Association \$75 	\$20,501

- Power DMS Annual Dues \$5,335
- UTILITY Annual Dues \$4,000
- Guardian \$1,620
- Thomson Reuters Research Database Subscription \$2,800
- National Internal Affairs Association \$100
- Metropol \$300
- Other \$300
- ArchiveSocial \$1,745
- LEADS online annual support- \$2,261

523700 Police Department Education & Training \$7,000

Training for all department members includes symposiums and specialized classes that are not readily available at the State or Local Academy.

- GACP Winter conference 2x 375 = \$750
- GACP Summer conference 2x 375 = \$750
- IACP conference 2x 500 = \$1000
- GWPS conference \$150
- GPAC conference \$200
- GIAI conference \$250
- Virtual Academy \$1,000
- Training for officers \$3,000

523910 Police Department Miscellaneous Expense \$2,000

Allows for miscellaneous expenses not specified under other line items such as shipping costs, batteries, coffee, etc. Investigator meetings, and staff meetings. Identification cards for new hires. Physical exams plus drug screening new hires plus employees.

Subtotal Purchased/Contracted Services \$460,491

Supplies

531100 Police Department Office Supplies \$3,000

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.

531120 Supplies for Special Events \$8,000

Police swag for giveaways throughout the year.

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	\$70,000
531400	Police Department Books & Periodicals	\$400
531600	Police Department Small Equipment Includes ammunition and targets for firearm training to include targets.	\$17,700
Sub-total Supplies		\$101,600
Total Operating Budget		\$3,028,183
Capital Expenditures		\$3,028,183

2024 Dodge Durango \$42,000 equipment \$11,000 Total \$53,000(approximately)

To replace the 2015 Ford-150, which has 105,000 miles. We have spent approximately \$15,201 in the past 3 years. The transmission needs to be replace which will cost another \$7,000. I am requesting we sell the F-150 at auction and purchase a 2024 Dodge Durango.

Rebuild garage located in the police dept. parking lot \$44,000

Split Budget 50/50 between General Fund and Federal Seizures Fund

The garage located in the police parking lot is in dire need of being rebuilt to meet State Certification compliance. One of the standards is to have a secure place to keep large items, for example bicycles, lawn mowers and vehicles. I received a quote from Mike Leach to bring the garage into compliance with State Cert.

EXPENDITURE							
As of October 30, 2023							
MUNICIPAL COURT - 20-2650							
Salaries	511100	173,025	188,360	153,447	81.5%	184,000	195,117
Part Time Salaries	511200	-	-	-		-	-
Overtime	511300	149	2,000	511	25.5%	2,000	2,000
Health Insurance	512100	29,928	29,905	27,353	91.5%	29,905	30,240
FICA Contributions	512200	9,507	11,653	9,331	80.1%	11,290	12,221
Medicare Contributions	512300	2,223	2,726	2,182	80.1%	2,630	2,858
Retirement Contribution	512400	42,246	31,050	24,429	78.7%	29,316	28,582
Workers Compensation Insurance - GMA	512700	1,000	1,138	1,138	100.0%	1,138	986
Uniforms	512910	-	1,200	-	0.0%	1,200	1,500
City Judge	521200	24,000	27,600	20,700	75.0%	27,600	27,600
City Solicitor	521210	12,000	12,000	9,000	75.0%	12,000	12,000
Public Defender	521215	6,800	9,600	4,600	47.9%	7,400	9,600
Professional Services	521220	6,779	9,600	7,323	76.3%	9,000	9,600
Information Technology Services	521300	27,978	30,631	25,251	82.4%	28,000	30,631
Equipment Rental	522320	2,962	3,600	2,487	69.1%	3,600	3,600
Communications	523200	1,337	1,560	1,092	70.0%	1,300	1,560
Printitng	523400	1,589	2,000	1,036	51.8%	2,000	2,000
Travel	523500	3,377	5,300	9	0.2%	5,300	6,100
Dues & Fees	523600	200	710	205	28.9%	500	765
Education/Training	523700	845	1,685	775	46.0%	1,685	1,785
Other Expense	523910	71	300	183	61.0%	300	300
Office Supplies	531100	2,409	3,000	503	16.8%	3,000	3,000
Books & Periodicals	531400	-	200	-	0.0%	200	200
Small Equipment	531600	-	1,000	119	11.9%	1,000	1,000
A & B Fund	571000	15,669	20,000	11,382	56.9%	16,000	20,000
Training Fund	571010	14,673	16,000	10,272	64.2%	16,000	20,000
Crime Victim Emer Fund	571020	8,012	11,250	5,673	50.4%	10,000	11,250
Crime Victim DUI Fund	571030	144	600	52	8.7%	400	600
Brain & Spinal Inj Fund	571040	555	1,400	628	44.9%	1,400	1,400
Indigent Defense Fund	571060	16,028	18,000	11,377	63.2%	16,000	22,000
Crime Lab Fee	571070	150	600	25	4.2%	200	600
County Drug Treatment	571080	3,182	2,000	1,134	56.7%	2,000	6,000
Drivers Ed/Tng	571090	3,350	2,000	1,104	55.2%	2,000	4,000
Totals		410,190	448,668	333,321	74.3%	428,364	469,095

Clarkston Municipal Court

2024 Budget

Personnel Services & Employees

511100	Municipal Court Salaries Full Time Three full-time court staff	\$195,117
511200	Municipal Court Salaries Part Time	\$0
511300	Municipal Court Overtime	\$2,000
512110	Municipal Court Insurance (Health-Life-Dental)	\$30,240
512200	Municipal Court Social Security FICA (6.2%) (6.2% of full, part-time, and overtime salaries)	\$12,221
512300	Municipal Court Medicare (1.45% of full, part-time & overtime salaries)	\$2,858
512400	Municipal Court Employee Retirement Program The rates are 17.7% of annual full-time salaries	\$28,582
512500	Municipal Court Tuition Reimbursement	\$0
512700	Municipal Court Worker's Comp Insurance (GMA) 0.5% of regular full-time and part-time salaries.	\$986
512910	Municipal Court Uniforms	\$1,500
Sub-total Personnel Service & Employees		\$ 273,504

Purchased/Contracted Services

521200	Municipal Court Judge \$2,300 per month	\$27,600
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	\$9,600

	Interpreters for Court	\$9,600
521300	Municipal Court Information Technology Support VC3, Inc. annual IT Support Fees \$1,100 per month x 12 months =\$13,200 Tyler Technologies – Repairs/Upgrades = \$16,031 BadgePass Software Annual Support Fee \$1,400	\$30,631
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, and subpoenas \$1,000 Card South Solutions – Card Stock for permit ID Card Printer \$1,000.	\$2,000
523500	Municipal Court Travel Judge Will-Municipal Judge Training \$500 Georgia Council of Court Administrators Conferences- Chief Court Clerk – 2 conferences annually May/September, hotel, mileage, & food @ \$1,400 each = \$2,800 GCIC Symposium (TAC) Conference – Chief Court Clerk (August) = 1 @ \$1,400 = \$1,400 Georgia Municipal Court Clerk’s Council \$1,400	\$6,100
523600	Municipal Court Dues and Subscriptions Georgia Records Association (GRA) (Dorothy/Susie \$30 each) \$60 Georgia Council of Municipal Judges (Judge Will) \$100 GA Institute Continuing Judicial Education (Judge Will) \$325 Georgia Council Court Administrators (GCCA)(Dorothy) \$150 Georgia Municipal Court Clerk’s Council (GMCCC) (Dorothy) \$55 \$55 Georgia Terminal Agency Association (TAC) (Dorothy) \$25 each \$25 Notary Fees \$50	\$765
523700	Municipal Court Education & Training ICJE-Georgia Municipal Court Clerks Council-	\$1,785

	required annual Recertification training for Chief Court Clerk	\$225
	Conference Registration (GCCA) (2@\$375) (DRJ)	\$750
	GCIC Symposium (TAC) (Dorothy – 1 @\$260)	\$260
	Georgia Records Association-DRJ or Susie	\$350
	Other Training for Records Clerks	\$200
523910	Municipal Court Miscellaneous Expense	\$300
	Allows for miscellaneous expenses not specified under other line items such as shipping costs, batteries, coffee, etc.	
	Subtotal Purchased/Contracted Services	\$105,541
	<u>Supplies</u>	
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	\$20,000
571010	Municipal Court Police Training Fund	\$20,000
571020	Municipal Court Crime Victim's Emergency Fund	\$11,250
571030	Municipal Court Crime Victim's DUI Fund	\$600
571040	Municipal Court Brain & Spinal Injury Fund	\$1,400
571060	Municipal Court Indigent Defense Fund	\$22,000
571070	Municipal Court Crime Lab Fee	\$600
571080	Municipal Court Dekalb County Drug Treatment Fund	\$6,000
571090	Municipal Court Driver Education Training Fund	\$4,000
	TOTAL ALLOCATIONS – Court Fines & Forfeitures	\$85,850
	Total Budget	\$469,095

EXPENDITURE		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
PUBLIC WORKS - 40-4000							
Salaries-Full time	511100	381,107	460,381	377,809	82.1%	435,000	503,555
Salaries - Part time	511200	19,333	12,482	11,548	92.5%	11,548	21,600
Overtime	511300	11,866	11,309	11,180	98.9%	13,000	9,000
Health Insurance	512100	71,386	90,608	78,171	86.3%	90,608	112,488
FICA Contributions	512200	25,341	29,879	24,635	82.5%	29,000	33,118
Medicare Contributions	512300	5,926	6,988	5,761	82.4%	6,600	7,745
Retirement Contribution	512400	108,010	93,154	77,628	83.3%	93,154	88,821
Worker's Compensation	512700	28,942	29,511	29,013	98.3%	29,013	31,708
Uniform Rental	512910	8,374	10,900	7,419	68.1%	10,900	10,100
Professional Services	521215	69,513	85,630	60,740	70.9%	85,630	55,000
Computer Information Technology Support	521300	10,386	10,800	8,756	81.1%	12,000	10,800
Landfill	522115	8,306	8,000	3,877	48.5%	8,000	8,000
ROW Grass Cutting	522140	7,793	132,275	55,145	41.7%	132,275	132,275
Repairs/Maintenance	522200	10,418	9,000	10,506	116.7%	15,000	15,000
Vehicle/Repairs/Maint	522210	20,228	30,000	25,906	86.4%	35,000	25,000
Equipment/Rental	522320	3,230	5,000	2,777	55.5%	4,000	5,000
Liability Insurance - GIRMA	523100	8,504	10,000	9,817	98.2%	9,817	10,000
Communication	523200	3,840	3,900	3,105	79.6%	3,900	3,900
Travel	523500	1,492	3,000	891	29.7%	3,000	3,000
Membership Dues and Fees	523600	522	750	684	91.2%	750	750
Education and Training	523700	4,150	6,000	4,257	71.0%	6,000	6,000
Other	523910	730	1,000	298	29.8%	1,000	1,000
General Supplies	531100	6,496	8,000	7,714	96.4%	12,000	10,000
Electricity	531230	80,699	80,000	68,005	85.0%	90,000	97,320
Gas, Oil & Diesel	531270	24,141	25,000	16,002	64.0%	25,000	26,000
Small Equipment	531600	5,694	8,000	207	2.6%	8,000	8,000
Note: Capital Expenditure Items are included on " Capital Projects" Worksheet							
TOTALS		926,427	1,171,567	901,852	77.0%	1,170,195	1,235,180

2024 Public Works Budget

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 2024	\$503,555
511200	Salaries Part Time Includes three employees from April – August for right-of-row grass maintenance.	\$21,600
511300	Over-Time As needed for on-call personnel, emergency call-ins, and special events.	\$9,000
512110	Insurance Health 11 Full-Time Employees	\$112,488
512200	Social Security FICA 6.2% of all salaries and overtime	\$33,118
512300	Medicare Contributions	\$7,745
512400	Retirement Contributions 17.7% of payroll	\$88,821
512700	Workers Compensation	\$31,708
512910	Uniforms Prudential Overall Supply-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	\$818,135
	Purchased & Contract Services	
521215	Professional Services Collaborative	\$55,000
521300	Computer Information Technology Support VC3 IT Support \$900 per month x 12 = \$10,800	\$10,800

	VC3 IT Support \$900 per month x 12 = \$10,800	
522115	Landfill Use Landfill tipping fees Roll off container disposal fees (yard waste & metal recycling) Misc projects and removal of large items	\$8,000
522140	Right of Way Maintenance Current Russell Contract	\$132,275
522200	Public Works Repairs & Maintenance Repairs/Maintenance-Traffic Signals Repairs/Maintenance-Fencing on Right of Ways Repairs/Maintenance-Potholes	\$15,000
522210	Vehicle Maintenance Tires, Service, Supplies, Repairs Towing, Accessories, Tags and Titles, Vehicle Cleaning, Mower Repairs	\$25,000
522320	Equipment Rental Toshiba Public Works copier \$300/month \$3,600 Tool Equipment Rentals-Home Depot \$1,400	\$5,000
523100	GIRMA Liability General Liability Coverages Allocated by Dept Automobile Liability Automobile Physical Damage Property Buildings & Contents Deductibles Budgeted	\$10,000
523200	Communications AT&T cell phones	\$3,900
523400	Printing & Binding Letterhead& Envelopes Sanitation Educational material	\$0
523500	Travel Mileage, Meals and Lodging	\$3,000
523600	Dues & Subscriptions APWA Dues – \$300 GA Utility Contractors Association \$300 Sam’s Club Membership fee \$150	\$750

523700	Education & Training APWA Public Works Association Executive Leadership Carl Vinson (3,500) GA Utility Contractors Association	\$6,000
523910	Miscellaneous	\$1,000
Subtotal	Purchased & Contract Services	\$275,725
	Supplies	
531100	General Supplies	\$10,000
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	\$97,320
531270	Gasoline	\$26,000
531600	Small Equipment Purchases Maintenance Equipment –trimmers, blowers, small power equipment	\$8,000
Subtotal	Supplies	\$141,320
Total Operating Budget		\$1,235,180

EXPENDITURE							
As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
BUILDINGS/GROUNDS - 15-1565							
Professional Svcs	521215	13,825	34,308	22,641	66.0%	37,000	35,308
Pest Control	522145	2,918	3,200	2,344	73.2%	3,200	3,500
Repairs	522200	20,677	23,431	24,314	103.8%	30,000	25,000
Rental Buildings	522310	-	-	-		-	390,000
GIRMA Liability Insurance	523100	9,736	10,800	10,519	97.4%	10,519	12,000
Communications	523200	17,715	19,140	16,384	85.6%	19,140	19,200
Dues and Fees	523600	-		-		-	-
Other Miscellaneous Expense	523910	1,903	3,500	3,498	99.9%	3,500	3,500
Office Supplies	531100	16,644	20,284	22,594	111.4%	25,000	19,000
Street Signs	531190	4,881	6,500	4,074	62.7%	6,500	5,500
Water/Sewer	531210	4,970	4,500	2,955	65.7%	4,500	4,700
Natural Gas	531220	5,361	7,500	4,294	57.2%	7,500	7,700
Electricity	531230	8,880	9,200	7,931	86.2%	10,000	10,000
Small Equipment	531600	592	4,500	3,052	67.8%	4,500	4,500
TOTALS		108,102	146,863	124,600	84.8%	161,359	539,908

2024 Buildings & Grounds Budget

Purchased & Contract Services

521215	Professional Services Jani-King Cleaning Services-Offices- \$1,609/month \$19,308 Tree Removals – Average \$1,250/tree x 6 trees = \$7,500 Security First Alarm Monitoring & Service= \$3,040 <i>CHA, City Hall, & Poolhouse Monitoring 4@\$510=\$2,040</i> <i>Service Calls = \$1,000,</i> Arbor-Nomics Turf Mgt. 4 @ \$250 = \$1,000 Consider Replacing CHA Alarm System \$2,100 Contingency Funds \$1,360	\$35,308
522145	Pest Control Skyline Pest Control-Annex, City Hall, Public Works, Woman’s Club	\$3,500
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.	\$25,000
	522310 Building Rental	\$390,000
523100	GIRMA Liability General Liability Coverages Allocated by Department Property Buildings & Contents Coverage \$9,800 Claim Deductibles \$1,000	\$12,000
523200	Communications Comcast Acct# 0196945 Pub Works \$300/mth = \$3,600 Comcast Acct# 0027322 City Hall \$250/mth = \$3,000 Comcast Acct# 0505715 Woman’s Club \$200/mth - \$2,400 AT&T Acct# 171-797-7633673 = \$800/mth = \$9,600 AT&T Online Fax 404-298-1522 \$20/mth = \$240 CNP Technologies–Annual Phone System Support Fees \$900/year	\$19,200
523910	Miscellaneous CSX Annual Real Estate Taxes \$800 Dry Cleaning tablecloths for Woman’s Club \$500 Other Miscellaneous Items \$2,200	\$3,500
Subtotal	Purchased & Contract Services	\$488,508

Supplies

531100	General Supplies Custodial supplies, light bulbs, mulch, bedding plants, Pot hole patch, nails, lumber, paint etc.	\$19,000
531600	Street Signs	\$5,500
531210	Water/Sewer 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 Waterlogic-2 Water Coolers-City Hall \$300/qtr = \$1,200 Waterlogin-1 Water Cooler-Pub Works \$150/qtr = \$600	\$4,700
531220	Natural Gas Constellation Gas Women's Club Acct# 6963571473 Constellation Gas Annex Acct# 423795297 Constellation Gas City Hall Acct# 4011935545 Constellation Gas Public Works Acct# 701646356	\$7,700
531230	Electricity 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	\$10,000
531600	Small Equipment Purchases	\$4,500
	Subtotal Supplies	\$51,400
	TOTAL BUILDING & GROUNDS OPERATING BUDGET	\$539,908

EXPENDITURE							
As of October 30, 2023							
PARKS 60-6200							
Salaries-Full time	511100	-	-	-	0%	-	71,750
Salaries - Part time	511200	-	-	-	0%	-	-
Overtime	511300	-	-	-	0%	-	-
Health Insurance	512100	-	-	-	0%	-	10,080
FICA Contributions	512200	-	-	-	0%	-	4,449
Medicare Contributions	512300	-	-	-	0%	-	1,040
Retirement Contribution	512400	-	-	-	0%	-	8,303
Worker's Compensation	512700	-	-	-	0%	-	3,588
Uniforms	512910	-	-	-	0%	-	850
Professional Services	521215	5,124	25,000	10,385	42%	25,000	27,500
Pool Management	522150	49,005	81,411	76,074	93%	78,000	70,000
Repairs/Maintenance	522200	19,182	35,000	25,036	72%	35,000	35,000
Equipment Rental	522320	1,950	1,800	967	0%	1,000	1,200
Communication	523200	2,884	4,200	2,246	53%	3,600	4,300
Other Miscellaneous Expense	523910	252	1,000	-	0%	1,000	1,500
General Supplies	531100	8,009	9,000	5,257	58%	9,000	9,000
Water/Sewer	531210	2,487	4,000	3,131	78%	4,000	3,500
Electricity	531230	18,401	20,000	12,470	62%	20,000	22,000
Small Equipment	531600	1,708	4,000	-	0%	4,000	4,000
Note: Capital Expenditure Items are included on " Capital Projects" Worksheet							
TOTALS		109,001	185,411	135,567	73%	180,600	278,060

2024 PARKS Budget

PERSONNEL COSTS

511100	Salaries Full Time Parks Manager	\$71,750
511200	Salaries Part Time	\$0
511300	Overtime	\$0
512110	Insurance Health 1 Full-Time Employee	\$10,080
512200	Social Security FICA 6.2% of all salaries and overtime	\$4,449
512300	Medicare Contributions	\$1,040
512400	Retirement Contributions 17.7% of payroll	\$8,303
512700	Workers Compensation	\$3,588
512910	Uniforms	\$850
Subtotal	Personnel & Employee	\$100,060
	Purchased & Contract Services	
521215	Professional Services Tree removal services, Certified Arborist Services \$26,000 Arbor-Nomics Herbicide/Pesticide Spraying \$1,500	\$27,500
522150	Pool Management Sears Pool Management Contract \$54,000	\$70,000
522200	Repairs & Maintenance Pavilions, picnic tables, grills, trash cans, electrical repairs Increased 20% for Friendship Forest	\$35,000
522320	Equipment Rental	\$1,200
523200	Communications	\$4,300

AT&T Phone -- Pool House 404-296-0500 \$100 x 12 = \$1,200
Comcast Wifi Acct.#646410 \$250 x 12 = \$3,000

523910	Miscellaneous Drainage issues, dog park items	\$1,500
Subtotal	Purchased & Contract Services	\$139,500

Supplies

531100	General Supplies Mulch, custodial supplies, bedding plants, signage etc.	\$9,000
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	\$3,500
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	\$22,000
531600	Small Equipment Purchases Blowers, weed eaters	\$4,000
Subtotal	Supplies	\$38,500
Total Parks Operating Budget		\$282,060

EXPENDITURE							
As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
PLANNING AND DEVELOPMENT - 74-7400							
Zoning & Review Board Stipends	70-511100	1,000	3,600	-	0.0%	2,000	3,600
Zoning & Review Board Training	70-523700	-	1,000	150	15.0%	1,000	1,000
Salaries-Reg F/T	74-511100	136,714	185,706	120,621	65.0%	156,226	390,547
Part-Time Salaries	74-511200	-	-	-	-	-	-
Overtime	74-511300	-	-	-	-	-	-
Health Insurance	74-512100	19,608	28,302	26,489	93.6%	32,224	57,774
FICA Contributions	74-512200	7,863	11,186	7,026	62.8%	8,961	24,214
Medicare Contributions	74-512300	1,839	2,616	1,643	62.8%	2,096	5,663
Retirement Contribution	74-512400	46,983	50,756	42,295	83.3%	50,756	56,629
Workers Compensation	74-512700	3,500	1,729	1,729	100.0%	1,729	10,428
Uniforms	74-512910	512	1,200	-	0.0%	1,200	1,500
Professional Services	74-521215	68,227	60,490	54,483	90.1%	80,000	98,000
Building Inspections/Permitting	74-521220	69,617	75,000	50,809	67.7%	75,000	75,000
Computer and Software Services	74-521300	15,095	16,000	12,349	77.2%	16,000	16,000
Vehicle Repair & Maintenance	74-522210	144	4,018	6,593	164.1%	7,000	3,000
Communication	74-523200	2,203	2,880	1,926	66.9%	2,880	4,320
Other Expense-Advertising	74-523300	845	600	510	85.0%	1,000	1,000
Printing Service	74-523400	601	1,500	417	27.8%	1,500	3,000
Travel	74-523500	128	6,000	1,533	25.5%	4,000	7,000
Dues and Fees	74-523600	1,355	1,350	1,322	97.9%	1,500	2,975
Education/Tng	74-523700	700	6,000	3,930	65.5%	6,000	7,700
General Supplies	74-531100	825	2,000	1,491	74.5%	2,500	3,000
Gasoline & Fuel	74-531270	857	2,000	464	0.0%	800	4,000
Small Equipment	74-531600	616	2,500	200	-	2,000	5,000
TOTALS PLANNING & ZONING		379,231	466,433	335,977	72.0%	456,372	781,350

EXPENDITURE							
As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
COMMUNITY ACTION PROJECTS 10-7600							
Urban Agriculture and Environmental Projects	521200	-	40,000	-	-	25,000	10,000
Clarkston Special Events	531120	14,078	30,000	20,673	68.9%	40,000	50,000
Tell Me A Story Event	573015	7,000	7,000	842	12.0%	7,000	7,000
Recreation Programs	573060	-	14,000	5,000	35.7%	14,000	10,000
Clarkston Community Center	573010	10,000	10,000	10,000	100.0%	10,000	20,000
Clarkston Community CultureFest Festival	573040	-	3,500	530	15.1%	3,500	3,500
Public Arts Program	521215	-	10,000	-	0.0%	10,000	10,000
Business Economic Development Programs		-	-	-	-	-	25,500
Senior Programs		-	8,000	-	-	8,000	5,000
Early Learning Task Force		1,000	5,000	2,450	-	10,000	10,000
Health Task Force		-	2,000	-	-	2,000	2,000
Youth Task Force		-	7,500	-	-	7,500	5,000
TOTAL COMMUNITY ACTION PROJECTS		32,078	137,000	39,495	28.8%	137,000	158,000

2024 PLANNING & ZONING BUDGET

511100	Salaries Full Time – Planning & Zoning Board Stipends	\$3,600
	Planning and Zoning Board Member Stipends.	
523700	Education & Training – Planning & Zoning Board	\$1,000
	Training for P&Z Board Members	
Total Planning & Zoning Board		\$4,600

2024 PLANNING & DEVELOPMENT BUDGET

PERSONNEL COSTS

511100	Salaries Full Time - Staff	\$390,547
	1 Full-time Planning Manager	
	1 Full-time Code Enforcement Officer	
	1 Full-time Economic Development Coordinator	
	1 Full-time City Engineer	
	1 Full-time City Permit Clerk	
511200	Salaries Part Time	\$0
512100	Insurance Health/Dental @ 4 FT Employees	\$57,774
512200	Social Security FICA – Staff	\$24,214
512300	Medicare – Staff	\$5,663
512400	Retirement Contributions	\$56,629
512700	Workers Compensation @ 4 FT Employees	\$10,428
512910	Uniforms	\$1,500
Subtotal	Personnel & Employee	\$546,755

Purchased & Contract Services

521215	Professional Services		\$98,000
	Marketing and Advertising	\$30,000	
	LCI Study Clarkston Greenway Grant 20%	\$68,000	
521220	Building Inspection Services		\$75,000
	Building Inspections and plan review services for development permits		
521300	Computer Information Technology Support		\$16,000
	I-IWorQ Permitting Maintenance Fees	\$6,400	
	VC3 IT Support Fees \$800/mth	\$9,600	
522210	Vehicle Maintenance		\$3,000
	Tires, Service, Emission Test, Supplies, Repairs Towing, Accessories, Tags and Titles, Vehicle Cleaning		
523200	Communications		\$4,320
	AT&T First Net-Cell Phone P&Z Mgr	\$50 x12=\$600	
	AT&T FirstNet-Air Card Code Enforcement Tablet	\$40x12=\$480	
	AT&T FirstNet-Cell Phone Code Enforcement Officer	\$50x12=\$600	
	AT&T FirstNet-Cell Phone City Engineer	\$50x12=\$600	
	AT&T FirstNet-Cell Phone Econ Dev Coord	\$50x12=\$600	
523300	Advertising		\$100
	Planning & Zoning Board meeting legal notices and advertisements.		
523400	Printing & Binding		\$3,000
	Letterhead& Envelopes Printing Services		
523500	Travel		\$7,000
	Planning Manager	\$2,000	
	Code Enforcement Officer – GACE (GA Association of Code Enforcement) Conference (1 per year, 3 days each)	\$1,000	
	City Engineer -	\$2000	
	Economic Dev Coordinator Conference	\$1,000	
523600	Dues & Suscriptions		\$2,975
	Council for Quality Growth	\$50	
	GA Assoc of Code Enforcement @ 2	\$100	

	APA (American Planning Assoc.)	\$500	
	GEDA	\$500	
	GFPMA	\$75	
	Economic Development Coordinator	\$350	
	City Engineer	\$1200	
	Other	\$200	
523700	Education & Training		\$7,700
	Planning & Development Manager	\$2,000	
	GMA Training (4 per year @ \$25 =	\$100	
	GACE Conference Registration	\$300	
	Historic Preservation 4@ \$150 =	\$600	
	Economic Development Coordinator	\$1,000	
	City Engineer	\$2,000	
Subtotal	Purchased & Contract Services		\$217,995
	Supplies		
531100	Office Supplies		\$3,000
531270	Gasoline		\$4,000
531600	Small Equipment Purchases		\$5,000
	Tools and equipment		
Subtotal	Supplies		\$12,000
	Total Planning & Development Budget		\$776,750
	TOTAL PLANNING & ZONING BUDGET		\$781,350

2024 COMMUNITY ACTION BUDGET

DEPT #7600

521200	Professional Services – Urban Agriculture /Environmental	\$10,000
521215	Professional Services – Volunteer Advisory/Task Boards	\$32,000
	Public Art Projects-Crosswalks	\$10,000
	Health Advisory Task Force	\$2,000
	Early Learning Task Force	\$10,000
	Clarkston Seniors	\$5,000
	Youth Advisory Task Force	\$5,000
531120	Supplies – Special City Events – City Center	\$50,000
	City Council Swearing in Ceremony	
	Milam Park Pool Opening Day	
	Juneteenth	
	Movies at Milam	
	Back to School Programs	
	National Night Out (Police Budget)	
	Fall Food Truck Festival	
	Faith and Blue	
	Purple Thursday-Domestic Violence Training for City Staff-3 rd Thursday of October	
	Trunk or Treat	
	Veteran's Day Recognition	
	Christmas Tree Lighting Festival	
573010	Clarkston Community Center	\$20,000
	Annual Agreement for City Events and Community Non-Profits	
573015	Clarkston Development Foundation-Tell Me A Story	\$7,000
573040	Clarkston Community Festival/Culture Fest	\$3,500
573060	Recreation Programs	\$10,000
	Projects to consider: Summer/Fall Recreation Programs, Meditation/Yoga at Milam, Forester Program Friendship Forest	
	Business & Economic Development Programs	\$25,500
	For example, a Night Market on Vaughan St Education seminars for small business owners	
Total Community Action Budget		\$158,000

EXPENDITURE		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
As of October 30, 2023							
DEBT SERVICE							
DEBT SERVICE- PRINCIPAL PAYMENTS							
Debt Service-Principal-Bonds (581100)							
Friendship Forest Redevelopment-Principal-Bonds	581100	151,900	153,913	-		153,913	155,952
Debt Service-Principal-Capital Leases (581200)							
Debt Service-Principal-City Hall Annex	581200	50,080	51,713	51,712	100%	51,713	53,399
Debt Service-Principal-10 Police Interceptors Take Home Cars	581200	126,912	130,984	97,849	75%	130,984	33,398
Public Works Bucket Truck	581200	16,491	16,846	12,601		16,846	17,207
2023 Lease Three Vehicles- 2-PW & 1-PD	581200		18,700	6,046		18,700	25,957
Capital Lease 2024 Vehicle Purchases	581100						
Subtotal 581200 - Principal on Capital Leases	581200	193,484	218,243	168,208	77%	218,243	129,961
Debt Service-Principal-Bonds (581300)							
GTIB/SRTA Loan #1	581300	122,679	125,656	115,069	92%	125,656	128,707
GTIB/SRTA Loan #2	581300	164,469	167,622	153,531	92%	167,622	170,836
Subtotal 581300 - GTIB/SRTA Loans	581300	287,148	293,278	268,600	92%	293,278	299,543
Subtotal Debt Service - Principal Payments	581XXX	632,532	665,434	436,808	66%	665,434	585,456
DEBT SERVICE - INTEREST PAYMENTS							
Debt Service-Interest-Bonds							
Friendship Forest Redevelopment - Interest	582100	16,424	15,400	6,199	40%	15,400	8,321
Debt Service-Interest-Capital Leases (582200)							
Debt Service-Interest- Capital Lease-City Hall Annex	582200	8,944	7,312	7,312	100%	7,312	5,628
Debt Service-Interest-Capital Lease-Take Home Cars-10 Ford Interceptors	582200	7,735	3,664	3,137	86%	3,664	265
Public Works Bucket Truck	582200	2,192	1,838	1,412		1,838	1,477
2023 Lease Two Vehicles-PW & PD	582200		3,700	1,666		3,700	4,893
Capital Lease 2024 Vehicle Purchases	582200						
Subtotal 582200 - Interest of Capital Leases	582200	18,871	16,514	13,527	82%	16,514	12,262
Debt Service-Interest-Other Debt							
Debt Service- Interest Payment-GTIB Loan #1	582300	36,224	33,247	30,591	92%	33,247	30,199
Debt Service- Interest Payment-GTIB Loan #2	582300	27,125	23,973	22,097	92%	23,973	20,762
Debt Service-Other Interest Expense-TAN	582300	8,000	-	-		-	15,000
Subtotal 582300-Interest on Other Debt		71,349	57,220	52,688	92%	57,220	65,961
Subtotal Debt Service - Interest Payments	582XXX	106,645	89,134	72,414	81%	89,134	86,544
TOTAL GENERAL DEBT SERVICE		739,176	754,568	509,222	67%	754,568	672,000

City of Clarkston
Debt Service Budget 2024

General Fund - Capital Lease Payments			
GMA Leases-BB&T Governmental Finance	Principal Capital Leases (581200)	Interest Capital Leases (582200)	Total
City Hall Annex - 9910001903-00001	\$ 53,399	\$ 5,628	\$ 59,027
Police Vehicles-10 Police Interceptors	\$ 33,398	\$ 265	\$ 33,663
2021 Lease-Bucket Truck	\$ 17,207	\$ 1,477	\$ 18,684
2023-New lease PW & PD Vehicles	\$ 25,957	\$ 4,893	\$ 30,850
	\$ 129,961	\$ 12,263	\$ 142,224
Bond Debt	Principal - Bond Debt 581200	Interest - Bond Debt - 582100	
URA Bond-Friendship Forest Redevelopment	\$ 155,952	\$ 8,320	\$ 164,272
Other Debt	Principal - Other Debt (581300)	Interest - Other Debt (582300)	
GTIB/SRTA Streetscape Loan #1	\$ 128,707	\$ 30,199	\$ 158,906
GTIB/SRTA Streetscape Loan #2	\$ 170,836	\$ 20,762	\$ 191,598
Estimated TAN \$900,000 x 2.0% for 8 months		\$ 15,000	\$ 15,000
Total Other Debt Payments	\$ 299,543	\$ 65,961	\$ 365,504
Total Debt Service - GENERAL FUND	\$ 585,456	\$ 86,544	\$ 672,000
Stormwater Fund - Capital Lease Payments			
GMA Leases-BB&T Governmental Finance			
2021 Sanitation Truck	\$ 20,717	\$ 1,778	\$ 22,496
Total Debt Service - Federal Seizure Fund	\$ 20,717	\$ 1,778	\$ 22,496
Grand Total Debt Payments - ALL FUNDS	\$ 606,173	\$ 88,322	\$ 694,496

As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
GENERAL FUND Capital Projects							
Bldgs/Grounds-Police Garage-State Cerification	541200						22,000
Bldgs/Grounds-City Hall A/C Unit Replacements Contingency			8,498	18,443		18,843	20,000
Bldgs/Grounds-Flood Damage Repairs City Hall	541200						
Bldgs/Grounds-Xmas Tree/Lamp Post Wreaths	542300	14,699					
Bldgs/Grounds-Replace Handicap Ramp CHA	541200	8,000					
Bldgs/Grounds-Land Upgrade Public Works Facility	541400		-				
Bldgs/Grounds-Office Furniture-New Space	542500						50,000
Parks-40 Oaks Nature Preserve Improvements							
Parks-Friendship Forest Security Cameras							
Parks-Friendship Forest Replace Damaged Entrance Gate	541200						
Parks-Milam Park-Replaster Main/Baby Pools	542100		97,702	97,702		97,702	
Parks-Milam Park-Replace Pool Covers	542100	29,881					
Parks-Milam Park Water Line Replacement	541200						
	542200	36,888	46,730	46,730		46,730	53,000
Police-Police Vehicle Body Repairs Covered by Insurane Proceeds	542200	47,137					
Administration-Vehicle to be shared by City Staff							38,175
Administration-Vehicles-City Mgr vehicle xfer current Explorer to 2nd code enforcement officer	542200	29,325					38,175
Public Works - Lawn Mower							
Public Works Vehicles	542200		84,945	84,945		84,945	53,500
Public Works - Market St Road Construct-Dekalb County		133,406		-			
Public Works-Sidewalk Repairs/Fence Repairs Covered by Insurance Proceeds	541400						
Public Works-LMIG City Match-Lovejoy/Church Sidewalks	541420		41,344	41,344		41,344	
Trees Atlanta Installation							
GENERAL FUND CAPITAL PROJECTS		299,337	279,219	289,164	104%	289,564	274,850

SPLOST FUND							
SPLOST FUND Bond Legal/Closing Fees	521200	-	-				
SPLOST FUND Bond Principal Payments	581100	2,081,000	2,158,000	2,158,000	100%	2,158,000	2,244,000
SPLOST FUND Bond Interest Payment	582100	94,700	57,821	38,297	66%	57,820	19,523
SPLOST FUND Construction	541400	1,929,974	440,000	199,035	45%	325,000	1,123,461
SPLOST FUND Total Expenditures		4,105,674	2,655,821	2,395,333	90%	2,540,820	3,386,984

Total Capital Projects and SPLOST		4,405,010	2,935,040	2,684,497	91%	2,830,384	3,661,834
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Capital Assets – General Fund 2024

BUILDINGS & GROUNDS		\$22,000
541200	Garage Renovation Police Dept – Renovate garage located in City Hall parking lot to meet State Certification Compliance standards to have a safe place to store large items such as bicycles, lawn mowers and vehicles held as evidence. Total cost to be split 50/50 between General Fund and Federal Seizures Fund	
POLICE		
542200	2023 Dodge Durango to replace one 2017 Dodge Charger Vehicle cost \$42,000, equipment \$11,000	\$53,000
PUBLIC WORKS		
542200	2024 Ford F-150 Crew Cab Pickup Truck (replace 2004 F-150)	\$53,500
Subtotal	Public Works Capital Purchases	\$128,500
542300	Furniture & Fixtures	\$50,000
542500	Other Equipment – Contingency for Heat/AC Fixtures	\$20,000
Administration		
542200	Vehicle for share staff use	\$38,175
	Vehicle City Manager – Current vehicle to be used by code enforcement	\$38,175
Total Expenditures		\$274,850

2024 SPLOST Expenditures Budget

SPLOST FUND EXPENDITURES:

SPLOST Bond Principal Payments	\$2,244,000
SPLOST Bond Interest Payments	\$ 19,523
Total SPLOST Debt Service	\$2,263,523
SPLOST Construction Projects 2023	
EPDL/Church Street Sidewalk Project	\$738,461
Northern Ave & Mell Intersection Design	\$385,000
Total SPLOST Construction	\$1,123,461
TOTAL SPLOST FUND EXPENDITURES	\$3,386,984

ARPA GRANT FUND EXPENDITURES					
As of October 30, 2023			2024 PROPOSED BUDGET	2025 PROPOSED BUDGET	2026 PROPOSED BUDGET
Estimated ARPA Funding Available for 2024-2026		\$ 1,605,060			
CORONAVIRUS RELIEF FUND					
FINANCE STAFF-SALARY	260-1510-10-511100		65,000	66,950	
FINANCE STAFF-FICA	260-1510-10-512200		4,030	4,030	
FINANCE-STAFF-MEDICARE	260-1510-10-512300		943	943	
GRANTS ADMINISTRATOR-CONTRACT	260-1500-10-521200		45,000	45,000	45,000
BLDG & GROUNDS-CYBERSECURITY-UPGRADE SERVER ROOM	260-1565-15-521300		55,000		
BLDG & GROUNDS-CYBERSECURITY-UPGRADE COMPUTER EQUIP	260-1565-15-521300		80,000		
GENERAL ADMIN-COMMUNICATIONS-HI SPEED INTERNET	260-1565-15-523200		18,000		
DIVERSITY EQUITY & INCLUSION POSITION-SALARY	260-1570-10-511100		78,000	80,340	82,750
DIVERSITY EQUITY & INCLUSION POSITION-SALARY	260-1570-10-512200		4,836	4,981	5,131
DIVERSITY EQUITY & INCLUSION POSITION-SALARY	260-1570-10-512300		1,131	1,165	1,200
ADMINISTRATIVE STAFF-SALARIES	260-1590-10-511100		58,000		
ADMINISTRATIVE STAFF-FICA	260-1590-10-512100		2,050		
ADMINISTRATIVE STAFF-MEDICARE	260-1590-10-512300		480		
PUBLIC SAFETY SOCIAL INTERVENTION-SALARY	260-3200-30-511100		85,000	87,550	
PUBLIC SAFETY SOCIAL INTERVENTION-FICA	260-3200-30-512200		5,270	5,428	
PUBLIC SAFETY SOCIAL INTERVENTION-MEDICARE	260-3200-30-512300		1,233	1,269	
CODE ENFORCEMENT OFFICER-SALARY	260-7400-74-511110		70,000	72,100	
CODE ENFORCEMENT OFFICER-FICA	260-7400-74-512100		4,340	4,470	
CODE ENFORCEMENT OFFICER-MEDICARE	260-7400-74-512200		1,015	1,045	
MOU-AMANI WORKFORCE DEVELOPMENT	260-7600-10-572030		82,800		
RESIDENTIAL LEGAL AID ASSISTANCE	260-7600-10-573081		50,000	50,000	
CLARKSTON COMMUNITY CENTER-ESL	260-7600-10-573082		40,000		
COVID19-FOOD DISTRIBUTION	260-7600-10-573092		100,000	100,000	93,580
BALANCE TO BE ALLOCATED	260-7600-10-573098		-		
Total ARPA Grants Fund			852,128	525,272	227,661

TOTAL ALLOCATIONS 1,605,060
Amount (Over)/Under (0)

AMERICAN RESCUE PLAN GRANT AMOUNT	4,719,115	
SPENT IN FY2021	(1,012,864)	
SPENT IN FY2022	(895,843)	
PROJECTED SPENDING FY23	(1,205,348)	\$ 1,605,060
PROJECTED SPENDING FY24	(852,128)	
PROJECTED SPENDING FY25	(525,272)	
PROJECTED SPENDING FY26	(227,661)	
	(0)	

EXPENDITURE							
As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
FUND 2 - FEDERAL SEIZURE - Expenditures							
Professional Services	521200	-	20,000	30,450		46,400	20,000
Repairs/Maintenance	522200	-					
Vehicle Repairs	522210	578	3,442	3,442		5,000	5,000
Communications	523200	-					
Printing	523400	-					
Travel	523500	-	4,000			-	5,000
Due & Fees	523600	-					
Education and Training	523700	550	2,000	2,000		2,000	2,000
Other Expense	523910	-					
General Supplies	531100	1,734	2,000	-		1,000	1,000
Small Equipment	531600	4,270	6,200	1,281		2,000	6,200
Buildings & Grounds Improvement	541200		18,194				22,000
Vehicles	542200	-	-	-			-
Other Capital Equipment-Fingerprint System	542500	-	8,164	8,164		8,164	-
Vehicle Lease Payments-Principal	581200	27,379	28,488	28,487	100.0%	28,488	-
Vehicle Lease Payments-Interest	582200	1,823	714	714	100.0%	714	-
Axon Lasers Lease Payments	522320						
Fund Balance Committed Future Lease Payments			-				
Fund Balance Rollforward							
TOTALS		36,334	93,202	74,538	80.0%	93,766	61,200

EXPENDITURE							
As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED 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	500	-		100	100
Small Equipment	531600	0.00	-	-	0.0%		
General Supplies	531100	10.00	-	-	0.0%		
Computers	542400	0.00			0.0%		
Other Capital Equip	542500	0.00			0.0%		
Seizure Distributions to Other Agencies	571000						
TOTALS		10.00	500.00	-	0.0%	100	100

Federal and City Seizure expenses fully funded by Seizure revenues.
Seizure accounts are separate funds that may be expended to the full balance available.

2024 Federal Seizures Fund

REVENUES

Distributions from US Department of Justice DEA Seizures	\$61,200
Total Revenues	\$61,200

EXPENDITURES

521215	Professional Services Contract for consulting/advising for State Certification	\$20,000
522210	Vehicle Repairs	\$5,000
523500	Travel	\$5,000
523700	Education and Training	\$2,000
531100	Police General Supplies	\$1,000
531600	Small Equipment Purchases Ammunition and equipment for Police Dept	\$6,200
541200	Police Garage Renovation for Certification Total project estimate \$44,000 split 50% Seizure funds and 50% General fund.	\$22,000
Total Expenditures		\$61,200

2023 City Seizures Fund

REVENUES	\$100
EXPENDITURES 523910 Other Expense	\$100

EXPENDITURE							
As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
FUND 3 - SPECIAL REVENUE - MULTIPLE GRANT FUND - Expenditures							
GDOT LMIG-	573030	362,718	110,000	93,533	85.0%	93,533	110,000
Placemaking Grant-GA Power-Crosswalk Painting		-	1,500	1,500		1,500	-
SS4A-Safe Streets & Roads Planning Grant	541400						1,000,000
Public Safety & Violent Crime Reduction	200-542500			-		-	400,000
NRPA 10 Minute Walk Grant		2,850		-		-	6,521
Atlanta Regional Comm-LCI Clarkston Greenway Grant		-	272,000	76,416		200,816	140,000
Opoisd Settlements	541410					2,540	5,388
Dept of Justice-BVP Vests		1,103	4,000	-		4,000	4,000
TOTALS		366,671	387,500	171,448	85.0%	302,389	1,665,909

Grant Revenues reimburse grant expenditures only. Expenditures matches revenue

Grant Expenditures funded by Grant Revenue

As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
FUND 4 - Enterprise Fund - Storm Water - Expenditures 500-							
Storm Water - Salaries		99,302	100,000	52,270	52.3%	100,000	100,000
Storm Water - FICA Tax		6,157	6,200	3,241	52.3%	6,200	6,200
Storm Water - Medicare Tax		1,440	1,450	758	52.3%	1,450	1,450
Storm Water - Professional Svcs	521200	91,238	118,000	57,040	48.3%	118,000	139,000
Storm Water - Rep/Maint	522200	5,000	18,000	14,156	78.6%	25,000	18,000
Storm Water - Veh Maint/Rep	522210	4,352	3,000	-	0.0%	-	3,000
Storm Water- Equipment Lease/Rental	522320	-	3,000	-	0.0%	-	3,000
Storm Water - Dues/Fees-Community View	523600	2,977	12,500	12,298	98.4%	12,500	13,000
Storm Water-Training Expense	523700	1,648	2,000	824		2,000	2,435
Storm Water - General Supplies	531100	216	2,000	247	12.3%	1,000	2,000
Storm Water - Small Equipment	531600		3,000			3,000	3,000
Storm Water-Vehicles	542200			-	0.0%	-	-
Storm Water- Capital Outlay	542500		100,000	-	0.0%	-	40,000
Storm Water - Depreciation	561000	81,369				81,369	
Storm Water - Interest Expense-Capital Lease	582200	2,639	2,213	1,700		2,213	1,778
TOTAL		296,337	371,363	142,533	38.4%	352,732	332,863

Storm Water Expenditures fully funded by Storm Water Utility Revenues.

As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
FUND -6 -SANITATION ENTERPRISE FUND -							
Waste Management Fees	522110	229,821	287,797	216,321	75.2%	287,797	310,000
Sanitation Bank Charge	523920	-	-	-			
TOTALS		229,821	287,797	216,321	75.2%	287,797	310,000

As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
FUND -330 -HOST REVENUE FUND -							
HOST Expenditures-EPDL Sidewalks-Phase 3	541XXX	-	71,194	70,821	99.5%	71,194	-
TOTALS		-	71,194	70,821	99.5%	71,194	-

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2024 Grants Fund

REVENUES

Safe Streets & Roads	\$1,000,000
Public Safety & Violent Crime Reduction Strategies	\$400,000
Georgia Department of Transportation LMIG Grants 2023	\$110,000
ARC-LCI Clarkston Greenway Grant	\$140,000
US Department of Justice-Bullet Proof Vests	\$4,000
OPIOD Settlements	\$5,388
NRPA Walk Grant	\$6,521
Total Revenues	\$1,665,909

EXPENDITURES

3200-512905 Police-Protective Gear	\$4,000
4200-541410 Capital-Repaving	\$110,000
4200-541400 Safe Streets & Roads	\$1,000,000
7400-521215 Professional Services	\$151,909
ARC LCI Clarkston	\$140,000
NPRA Walk Grant	\$6,321
OPIOD Settlements	\$5,388
3200-542500 Capital Equipment	\$400,000
Total Expenditures	\$1,665,909

2024 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	\$139,000
	Collaborative Infrastructure Services \$40,000 Consulting services on stormwater project management, annual stormwater inspections of businesses, annual reported to EPA/EPD, etc.	
	Integrated Science & Engineering \$27,000 NPDES Phase 1 Compliance \$16,000 ArcGIS Hosting and Management \$18,000 ERU Audit Report Study \$20,000	
	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	\$18,000
522210	Vehicle Maintenance Tires, Service, Emission Test, Supplies, Repairs Towing, Accessories, Tags and Titles, Vehicle Cleaning	\$3,000
522320	Equipment Rental Other Equipment rental as needed \$3,000	\$3,000

523600	Dues & Subscriptions Digital Map Products – GovClarity Annual Subscription \$9,500 DeKalb County Stormwater Fees on City owned parcels \$3,000	\$13,000
523700	Education & Training Stormwater Training	\$2,000
Subtotal	Purchased & Contract Services	\$178,000
	Supplies	
531100	General Supplies	\$2,000
531600	Small Equipment Purchases Small Tools and Equipment	\$3,000
582200	Debt Service Interest Expense Interest Expense on Sanitation Truck Lease Purchase	\$2,213
Subtotal	Supplies	\$7,213
	Total Operating Budget	\$292,863
	Stormwater Capital Projects	
542500	Stormwater Capital Repair Projects	\$40,000
Subtotal	Capital Purchases	\$40,000
	TOTAL STORMWATER BUDGET	\$332,863

2024 Sanitation Fund

REVENUES

FY2023 Sanitation Assessments	\$310,000
1,125 Residences as of October 2023. @ \$275.55 per year = \$310,000	
Total Revenues	\$310,000

EXPENDITURES

522110 Waste Management Fees	
Residential Garbage Service-Waste Management Contract	\$229,635
Contract last updated 1/1/2021 for 3 years through 12/31/2023. Annual CPI fee increase estimate of 3.5% included in this budget. 1,125 Service Addresses by Waste Management \$17.01/month for 12 months (1,125 x \$17.01 = \$19,136/mth x 12 months = \$229,635	
Residential Recycling by Latham Home Sanitation Services	\$75,195
Current contract started 1/1/2021, concludes 12/31/2023 1 year renewal Period that can be extended for a 2 nd year based on terms of contract. 1,125 Service Addresses by Latham Home Sanitation Services (1,125 x \$5.57 = \$6,266/mth x 12 months = \$75,195	
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
Contingencies for Public Works Roll-offs, and other fees	\$1,582
Total Expenditures	\$310,000

REVENUES							
As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
FUND 1 - GENERAL FUND - Revenue							
Public Utility R/E Tax - Current	311110	13,616	80,000	-	0%	94,539	94,539.00
Other Real Prop Tax	311190	3,392,397	3,944,088	127,489	3%	4,592,948	5,511,537.60
Real Property Tax - Prior	311200	154,123	-	34,764		-	-
Public Utility R/E Tax - Prior	311210	(2,454)	-	83,332		-	-
Motor Vehicle Tax - Curr	311310	257,426	240,000	196,878	82%	260,000	260,000.00
Intangible Tax (Reg/Rec)	311340	44,012	30,000	7,943	26%	14,000	14,000.00
Railroad Equip Tx-Curr	311350	961	980	-	0%	916	916.00
Personal Prop Tax-Curr	311390	117,788	126,014	8,773	7%		
Personal Prop Tax-Prior	311400	810	-	8,489		154,097	154,097.00
Real Estate Transfer Tax	311600	43,246	30,000	3,961	13%	6,900	6,900.00
Franchise Taxes-Electric	311710	380,371	380,000	1,118	0%	400,000	411,970.00
Franchise Taxes-Gas	311730	51,308	50,000	40,688	81%	54,252	54,252.00
Franchise Taxes-Cable/T	311750	56,865	60,000	23,638	39%	47,274	47,274.00
Franchise Taxes-Teleph	311760	1,677	1,700	969	57%	1,900	1,900.00
Alcoholic Bev Excise Tax	314200	132,062	120,000	83,882	70%	126,000	126,000.00
Local Option Mix Dr Tax	314300	78,163	70,000	36,279	52%	64,500	64,500.00
Business/Occupational Tax	316100	225,631	212,555	185,629	87%	230,000	230,000.00
Insurance Premium Tax	316200	1,191,283	1,191,283	-	0%	1,308,710	1,320,000.00
Penalties/Interest-Real Tax	319110	26,856	10,000	(2,899)	-29%	1,000	1,000.00
Penalties/Interest-Occupation Tax	319400	6,418	4,000	7,910	198%	8,500	8,500.00
Alcoholic Investigation Fee	321105	5,200	5,600	5,000	89%	5,000	5,000.00
Retail Beer License	321110	9,000	10,000	8,500	85%	8,500	8,500.00
Retail Beer License/Drink	321115	4,250	5,250	4,000	76%	4,000	4,000.00
Retail Wine License	321120	9,000	10,000	8,500	85%	8,500	8,500.00
Retail Wine License/Drink	321125	3,500	4,500	4,000	89%	4,000	4,000.00
Retail Liquor License	321130	12,500	12,500	7,500	60%	7,500	7,500.00
Retail Liquor License/Drink	321135	20,000	20,000	17,500	88%	17,500	17,500.00
Work Permit & ID Card-Alcohol	321150	6,451	7,000	5,200	74%	7,000	7,000.00
Work Permitt & ID Card-Entertainme	321151	73,248	85,000	52,405	62%	75,000	75,000.00
Pawn Shop Permits	321152	-	-	-		-	-
Hookah Permits	321153	2,000	2,000	2,000		2,000	2,000.00
Late Night Convenience Store Permit	321154			1,053		1,053	1,053.00
Ins Co Business License	321220	21,213	20,000	18,975	95%	20,000	20,000.00
Zoning/Land Use Permits	322210	3,332	4,000	640	16%	2,000	2,000.00
Sign Permits	322230	4,094	4,000	2,088	52%	4,000	4,000.00
Building Permits	322240	141,906	140,000	120,562	86%	150,000	150,000.00
Tree Service Permit Fees	322245	882	1,000	421	42%	1,000	1,000.00
Certificate of Occupancy	322250	14,137	14,200	-		-	-
Other Non-Business/Permits	322900	9,448	10,000	1,849	18%	4,000	4,000.00
Building Inspections	323120	587	1,000	-	0%	-	-
Other Regulatory Fees	323900	-	-	-		-	-
Intergovernmental Revenue	337000	136,706	-	-		-	-
Tree Replacement/Preservation Fees	341390	30,067	-	-		-	-
Printing & Duplicating	341400	1,195	1,200	1,398	117%	1,800	1,800.00
Election Qualifying Fees	341910	-	-	2,889		2,889	2,889.00
Accident Reports	342120	6,764	6,500	3,229	50%	4,933	4,933.00
Street ROW Maintenance Fees-CSX	343900			5,000		5,000	5,000.00
Special Pickups	344111	908	600	2,546	424%	3,600	3,600.00
Backgrd Check Fees/Crim	2104.9	3,644	4,000	2,582	65%	3,800	3,800.00
Woman Club Reservation	347200	5,364	5,000	14,071	281%	18,000	18,000.00
Pool Admissions	347201	22,353	21,891	31,435	144%	31,435	31,435.00
Pavilion Reservation Fees	347203	9,300	10,000	12,306	123%	17,000	17,000.00
Program Fees	347500	1,959	609	1,350	0%	1,350	1,350.00
Bad Check Fees	349300	50	50	50		250	250.00

REVENUES							
As of October 30, 2023		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023 PROJECTED & AMENDED BUDGET	2024 PROPOSED BUDGET
FUND 1 -GENERAL FUND - Revenue							
Other Fees/Chgs for Svcs	349900	-	-	-		-	-
Municipal Court Fines/Forf	351170	270,885	240,000	159,914	67%	235,000	235,000.00
Police Admin IT Fee	351180	7,728	7,500	4,760	63%	7,200	7,200.00
Interest Revenues	361000	6	7	0		-	-
Contributions/Donations	371000	1,700	1,700	100		100	100.00
Rents & Royalties	381000	81,358	75,000	49,151	66%	65,533	65,533.00
Reim for Damaged Prop	383000	76,004	50,000	38,824		40,000	40,000.00
Other Miscellaneous Rev	389000	2,153	2,153	6	0%	6	6.00
Bus Shelter Revenue	389010	117,213	64,000	-	0%	-	-
Reimburse DEA/OT	389005	18,049	18,000	9,410	52%	18,000	18,000.00
Sale/General Fixed Assets	392100	7,265		770	0%	1,500	1,500.00
Sale/Land Property	392200			-	0%	-	-
Transfer from Fund Balance	391100				0%	-	-
Proceeds from Capital Leases	393130	-	102,000	138,230	0%	138,230	138,230.00
Revenue - Proceeds GTIB Debt	393500			-			
TOTAL - FUND 1		7,313,978	7,516,880	1,587,055	21%	8,282,215	9,224,065

REVENUE							
As of October 30, 2023							
		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	PROJECTE D & AMENDED BUDGET	2024 PROPOSED BUDGET
FUND 2 - FEDERAL SEIZURE FUND - 210							
Cash Confiscations (Illegal Act)	351320	68,749	93,202	656	0.7%	93,766	61,200
Other Confiscations/Escheat	351340	-			0.0%		
Proceeds/Sale Confis Prop	351346	12,979		-			
Fed Seiz/Interest Revenue	361000	18		11			
Surplue Funds Prior Year Trans	393510	-					
Other Revenue	389000	-		-			
TOTAL - Federal Seizure Account		81,745	93,202	667	0.7%	93,766	61,200

REVENUE							
As of October 30, 2023							
		2022 ACTUAL	2023 ADOPTED BUDGET	2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	PROJECTE D & AMENDED BUDGET	2024 PROPOSED BUDGET
FUND 2 - CITY SEIZURE FUND - 211							
Cash Confiscations (Illeg Ac)	351320	-	500	-		100	100
Proceeds/Sales/Confis Prop	351346	-		-			
City Seiz Interest Revenue	361000	-		-			
Other Misc Revenue	389000	-	-	-			-
Fund Balance Reserve							
TOTAL - City Seizure Account		-	500	-		100	100

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		2023		2023 ACTUAL AS OF 10/30/2023	% OF BUDGET	2023		2024	
		2022 ACTUAL	ADOPTED BUDGET			PROJECTED & AMENDED	PROPOSED BUDGET		
As of October 30, 2023									
FUND 3 - MULTIPLE GRANT FUND - 250									
LMIG	3341100	-	110,000	93,533	85%	93,533	110,000		
Opioid Settlements		1,348		4,040		4,040	5,388		
Atlanta Regional Comm-LCI Clarkston Greenway Grant		-	272,000	63,616		200,816	140,000		
CDBG Grant Dekalb County		-		-			-		
NRPA 10 Minute Walk Grant	331155						6,521		
US Dept of Justice BVP Vests		1,103	4,000	-		4,000	4,000		
Placemaking Grant-GA Power-Crosswalk	334200	1,500	1,500						
SS4A-Safe Streets & Roads Planning Grant								1,000,000	
Public Safety & Voilent Crime Reduction		-		-		-	400,000		
TOTAL		3,951	387,500	161,189	42%	302,389	1,665,909		

FUND 4 -500 - STORM WATER UTILITY REVENUE									
Storm Water Fees Fund	344190	302,254	343,000	20,299	6%	343,000	332,853		
Prior Yr Stormwater fees	344195	630		10,487					
Storm Water Bank Interest	361000	21	20	15	74%	10	10		
Storm Water-Cost Sharing Construction	389000	-		-					
Budget from Fund Balance Reserves		-	28,343	-					
TOTALS		302,905	371,363	30,801	8%	343,010	332,863		

FUND 6 -540 - SANITATION FUND REVENUE									
Sanitation Fees/Enterprise	344110	228,340	287,797	18,251	6%	228,988	310,000		
Prior Yr Sanitaion Fees	344115	-	-	6,969					
Commercial Business Fees	344120	-	-	-					
Sanitation Interest	36100	-	-	-					
TOTALS		228,340	287,797	25,220	9%	228,988	310,000		

FUND 330 - HOST FUND REVENUE									
HOST Revenues	313300	-	71,194	-	0%	71,194	-		
TOTALS		-	71,194	-	0%	71,194	-		

FUND 260 - CORONAVIRUS RELIEF FUND									
Interest Revenue	361000	204	-	177		1,085,348	852,128		
Federal Govt Grants	331110	895,639	973,200	-					
			-			-	-		
TOTALS		895,843	973,200	177	0%	1,085,348	852,128		

FUND 320 - SPLOST FUND									
SPLOST Tax Revenue	313300	2,335,157	2,200,000	1,369,203	62%	2,540,620	3,386,884		
Interest Revenue	361000	649	500	187	37%	200	100		
Funding from Bond Proceeds/Fund Balance		-	455,321	-	0%				
TOTALS		2,335,806	2,655,821	1,369,389	52%	2,540,820	3,386,984		

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