



41 Perimeter Center East, Suite 250
 Dunwoody, Georgia 30346
 P (678) 382-6700 F (678) 382-6701
 dunwoodyga.gov

MEMORANDUM

To: Mayor and City Council

From: Chris Pike, Finance Director

Date: October 15, 2012

Subject: Discussion of the 2013 Annual Operating and Capital Budgets

ITEM DESCRIPTION

Discussion of the 2013 Annual Operating and Capital Budgets

BACKGROUND

As required by the City's charter, the mayor and city manager distributed a proposed budget to the remaining six council members by September 1, 2012. During September, Council was able to review and discuss the contents of the proposed budget. On September 28, the budget committee of Councilmembers Heneghan, Nall and Shortal met during a public meeting to discuss the proposed budget. Comments and suggestions were offered and minor adjustments were made. Without objection from the three committee members, the following adjustments were made to the proposed budget:

- Correcting the Council Allotment for Expenditures from \$26,000 to \$23,000 to correct an error to align the budget to amounts stated in the charter,
- Increasing the Contingency from \$250,000 to \$575,000 (the amount from 2012),
- Adding Traffic Calming Radar Signs to five strategic locations (TBD) for \$75,000.

The proposed budget now includes a projected surplus of just under \$600,000.

FOR DISCUSSION

In addition, larger adjustments were suggested as well as a discussion on a concurrent 2012 budget amendment to consider the most advantageous use of the surplus HOST dollars to be received in 2012 (\$2.6 million).

1. Before any adjustments, the anticipated unallocated HOST balance as of the end of the fiscal year will be \$6.5 million. The budget committee has made a recommendation to allocate \$2.98 million of the funds to appropriate the \$2.6 million surplus in 2012 plus an additional \$398,000 from the 2010 surplus funds for the following purposes:

Michael G. Davis Mayor

Denis Shortal City Council Post 1
 Adrian Bonser City Council Post 2
 Doug R. Thompson City Council Post 3

Terry Nall City Council Post 4
 Lynn Deutsch City Council Post 5
 John Heneghan City Council Post 6

For Amendment to the 2012 Annual Budget

- Purchase of Next HCA Land Parcel - \$543,000
- Purchase of Brook Run Police Surveillance Camera System - \$113,000
- Set Aside Partial Funding of the Tilly Mill/N. Peachtree Construction - \$750,000
- Set Aside Partial Funding of the Womack/Vermack Construction - \$250,000
- Set Aside Partial Funding for Design & Engineering of City Hall - \$100,000

Added to the 2013 Annual Budget

- Implementation of the Project Renaissance Parks - \$1,000,000
- Design & Engineering of Traffic/Roads Projects (TBD) - \$150,000
- Design Study for Future Parks Trails Project (TBD) - \$25,000
- Programming Study for Possible Future City Hall - \$50,000

2. The "Crime Response Team" is included with the proposed 2013 Budget. The purpose and costs of the additional police officers has been discussed in detail over the past two budget years. The projected O&M for the four-member team is projected at \$277,904 (benefits included) with first year capital costs of \$234,109. Police and Court have conservatively estimated revenues of \$360,000 in 2013 making the net cost of the team to be \$152,000 in the first year. The committee was unable to achieve a consensus on this item and has requested the full council discuss the item and make a recommendation for the 2013 budget.
3. A Prisoner Transport position is included with the proposed 2013 Budget. This civilian position will work during peak times to reduce the time sworn officers spend transporting persons to/from the court in Decatur. Each trip is estimated to save about 80 minutes. When not transporting officers, this person would perform other supportive responsibilities such as assisting with vehicle maintenance scheduling. The total budgeted cost of this position is around \$70,000 (benefits included). The committee was unable to achieve a consensus on this item and has requested the full council discuss the item and make a recommendation for the 2013 budget.
4. A Detective to be assigned to a Drug Enforcement Agency team was added and is now included with the proposed 2013 budget. The City currently assigns one sworn officer to this team and has been requested to provide a second to the team. The detective will have multi-jurisdiction to perform drug related investigations throughout the region. The total budgeted cost of this position is around \$67,000 (benefits included) with an additional first-year capital of \$36,500. The committee was unable to achieve a consensus on this item and has requested the full council discuss the item and make a recommendation for the 2013 budget.
5. The production and placement of a television spot is included in the 2013 Budget. Television will be a new medium but the message will be similar to what's been done in the past with web ads, our billboard last year, etc. Developing and using promotional media is used to increase the Dunwoody's awareness among future businesses and resident prospects. The budgeted cost for both the production and placement is \$20,000. The committee was unable to achieve a consensus on this item and has requested the full council discuss the item and make a recommendation for the 2013 budget.
6. The budget includes a merit based raise for all employees who have served at least one year with the City. The average merit is projected at 4%. The amount was based largely on the rate of inflation over the previous year. The Consumer Price

Index last year was 3.1%. The total amount budgeted for the raises is \$131,050 for 2013 (making each percent equal to \$32,763). The committee was unable to achieve a consensus on this item and has requested the full council discuss the item and make a recommendation for the 2013 budget.

7. Neither the 2012 amendment proposed nor the 2013 budget proposed includes allocation of HOST dollars for the possible future construction of a City Hall. Both advantages and disadvantages of prefunding the construction costs were discussed. The budget committee has requested the full council discuss the item to consider whether or not the City to begin setting aside money for actual construction costs.
8. The budget includes funds for matching a grant for the further build out of the Brook Run trail. Staff has budgeted to work on this grant project during 2013. Discussion took place whether to delay the construction of the grant in 2014 in hopes the Brook Run litigation with DeKalb will be resolved. If resolved, the City could use bond funds instead of general fund revenues to fund the City's portion of the project. The committee was unable to achieve a consensus on this item and has requested the full council discuss the item and make a recommendation for the 2013 budget.
9. The budget includes \$195,000 to relocate the dog park at Brook Run. The entire committee was in agreement the park could not remain at its current location without causing irreversible damage to the trees in the area as well as other environmental concerns. However, a point was raised whether or not the \$195,000 would be a wise decision if the City did not already have a dog park. A follow up to that point is that if it would not be a wise investment (given higher priorities in the parks master plan) to build a dog park if one did not exist, should the City pay to relocate the park just because we already have one or allocate the dollars to higher priorities. The committee has requested the full council discuss the item and make a recommendation for the 2013 budget.
10. The budget includes \$23,000 afforded to council members as stipulated in the city charter. These funds are to be provided "for the reimbursement of expenses actually and necessarily incurred by the mayor and council members in carrying out their duties as elected officials of the city." The mayor has requested the city should use these funds for expenditures that are not requirements. Where expenses are required (e.g. liability insurance, training and education, or retreat and planning sessions), the City should separately appropriate. The use of the \$3,000 expense allowance (\$5,000 for the mayor) should be for more discretionary items such as newsletters, telephone and postage charges, optional training, memberships, etc. In the past, items such as required training were taken from this allowance. The committee was unable to achieve a consensus on this item and has requested the full council discuss the item and make a recommendation for the 2013 budget.

RECOMMENDED ACTION

Staff seeks a consensus for each of the items noted above to include/not include in the 2013 budget resolution to be voted upon later in October.

REVENUE ANTICIPATIONS AND EXPENDITURE APPROPRIATIONS

Revenues	General Fund*	Special Revenue Funds				Debt Service Fund	Capital Projects Fund*	Enterprise Funds		Total Government	Elimination of Interfund Activity	Net Total Government
		E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund			Stormwater Utility Fund				
Property Taxes	\$5,343,000								\$5,343,000		\$5,343,000	
Business and Occupational Taxes	2,620,000								2,620,000		2,620,000	
Homestead Option Sales Tax	3,000,000								3,000,000		3,000,000	
Insurance Premium Taxes	2,100,000								2,100,000		2,100,000	
Franchise Fees	3,400,000								3,400,000		3,400,000	
Other Taxes	1,931,000		1,871,667	98,000	-				3,900,667	(1,221,000)	2,679,667	
Licenses and Permits	872,000								872,000		872,000	
Court Fines	1,470,000								1,470,000		1,470,000	
Intergovernmental Revenues (Grants)	-				277,540				277,540		277,540	
Charges for Services	1,096,000	850,000						1,815,316	3,761,316		3,761,316	
Other Revenues	10,000							500	10,500		10,500	
Use of Prior Year Reserves	2,025,000							200,000	2,225,000		2,225,000	
Subtotal	\$23,867,000	\$ 850,000	\$ 1,871,667	\$ 98,000	\$277,540	\$ -	\$ -	\$ 2,015,816	\$ 28,980,022	\$ (1,221,000)	\$ 27,759,022	
Other Financing Sources												
Operating Transfer In from General Fund		\$300,696			\$50,000	\$965,811	\$5,796,509		\$7,113,016	(\$7,113,016)	\$0	
Operating Transfer In from E911 Fund						61,176			61,176	(61,176)	-	
Total Other Financing Sources	\$ -	\$ 300,696	\$ -	\$ -	\$ 50,000	\$ 1,026,987	\$ 5,796,509	\$ -	\$ 7,174,192	\$ (7,174,192)	\$ -	
Total Revenues	\$23,867,000	\$ 1,150,696	\$ 1,871,667	\$ 98,000	\$327,540	\$ 1,026,987	\$ 5,796,509	\$ 2,015,816	\$ 36,154,214	\$ (8,395,192)	\$ 27,759,022	
Expenditures												
City Council	\$214,712								\$214,712		\$214,712	
City Manager	334,834								334,834		334,834	
City Clerk	214,749								214,749		214,749	
Finance & Administration	2,608,792						300,000		2,908,792		2,908,792	
IT	488,180						-		488,180		488,180	
Marketing	460,428								460,428		460,428	
Legal	385,000								385,000		385,000	
Municipal Court	370,637								370,637		370,637	
Police	5,837,761				11,500		274,509		6,123,770		6,123,770	
E911	-	1,089,520							1,089,520		1,089,520	
Public Works	1,799,499				160,000		2,875,000	2,015,816	6,850,315		6,850,315	
Parks	959,689				106,040		2,347,000		3,412,729		3,412,729	
Community Development	1,914,451				50,000		-		1,964,451		1,964,451	
Contingency	575,000								575,000		575,000	
Subtotal	\$ 16,163,731	\$ 1,089,520	\$ -	\$ -	\$327,540	\$ -	\$ 5,796,509	\$ 2,015,816	\$ 25,393,116	\$ -	\$ 25,393,116	
Other Financing Uses												
Operating Transfer Out to Debt Service	\$965,811	\$61,176							\$1,026,987	(\$1,026,987)	\$0	
Operating Transfer Out to Capital Project	5,796,509								5,796,509	(5,796,509)	-	
Operating Transfer Out to E911 Fund	300,696								300,696	(300,696)	-	
Operating Transfer Out to Grants Fund	50,000								50,000	(50,000)	-	
Operating Transfer Out to General Fund			1,123,000	98,000	-				1,221,000	(1,221,000)	-	
Payments to Other Entities			748,667			1,026,987			1,775,653		1,775,653	
Total Other Financing Uses	\$ 7,113,016	\$ 61,176	\$ 1,871,667	\$ 98,000	\$ -	\$ 1,026,987	\$ -	\$ -	\$ 10,170,845	\$ (8,395,192)	\$ 1,775,653	
Total Expenditures	\$23,276,747	\$ 1,150,696	\$ 1,871,667	\$ 98,000	\$327,540	\$ 1,026,987	\$ 5,796,509	\$ 2,015,816	\$ 35,563,961	\$ (8,395,192)	\$ 27,168,769	
Net	\$ 590,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(0)	\$ 590,253	\$ -	

*Denotes a Major Fund

#M.3. General Fund Revenues Summary

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Taxes	21,902,509	6,852,416	18,640,416	18,211,000	18,394,000
Licenses & Permits	1,131,905	615,778	1,231,776	872,000	872,000
Intergovernmental Revenues	82,488	3,500	3,500	525,000	-
Charges For Services	427,717	43,410	417,912	402,000	402,000
Fines & Forfeitures	1,094,345	621,672	1,176,672	1,110,000	1,470,000
Investment Income	12,739	6,385	8,883	5,000	5,000
Contr & Don From Priv Sources	12,674	7,945	9,197	2,500	5,000
Miscellaneous Revenue	59,222	80,385	119,887	79,000	79,000
Use of Prior Yr Reserves	-	400,287	800,574	800,574	2,025,000
Other Financing Sources	36,446	1,168	8,668	15,000	615,000
Total Department Revenues	24,760,046	8,632,946	22,417,485	22,022,074	23,867,000

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	2012 Requested	2013
Real Property Tax	5,050,920	7,603	5,057,603	5,050,000	4,620,000
Personal Property Tax	353,789	376	360,376	360,000	360,000
Motor Vehicle	290,915	163,449	288,451	250,000	300,000
Intangibles (Reg & Recording)	95,123	25,781	55,781	60,000	60,000
Franchise Fees	3,811,877	3,272,103	3,722,103	3,400,000	3,400,000
Homestead Option Sales Tax	6,112,167	-	2,600,000	2,600,000	3,000,000
Hotel/Motel Tax	1,028,651	559,771	1,121,273	1,123,000	1,176,000
Alcoholic Beverage Excise Tax	546,281	288,698	568,696	560,000	560,000
MVR Excise Tax	103,160	48,679	96,177	95,000	95,000
Business & Occupation Tax	2,210,424	2,365,655	2,540,655	2,500,000	2,600,000
Insurance Premiums Tax	2,170,117	-	2,100,000	2,100,000	2,100,000
Financial Institutions Tax	101,950	112,980	112,980	95,000	100,000
Penalties & int on delinq tax	2,777	-	1,500	3,000	3,000
Pen & Int on Del Taxes-Busines	24,358	7,321	14,821	15,000	20,000
Alcoholic Beverage Licenses	412,336	57,791	417,791	360,000	360,000
Planning & Zoning Fees	11,415	15,557	21,557	12,000	12,000
Bldg Structures & Equipment	703,381	507,528	757,526	500,000	500,000
Soil Erosion	4,773	11,902	11,902		
Tree Bank	-	23,000	23,000		
Federal Grants	14,851	-	-		
State Grants	7,525	-	-	525,000	
Local Govt Grants	60,112	3,500	3,500		
Election Qualifying Fees	3,600	-	-		
Special Police Svcs	11,935	7,180	12,182	10,000	10,000
Fingerprinting Fee	6,354	3,963	6,461	5,000	5,000
Public Safety-Other	36,830	20,564	38,564	36,000	36,000
Special Assessments	21,335	13	20,013	20,000	20,000
Streetlight Fees	327,565	270	327,270	327,000	327,000
Rec Program Fees	11,548	6,169	6,169		
Pavilion Rentals	8,550	5,250	7,252	4,000	4,000
NSF Fees	-	-	-		
Municipal Court Fines & Forfeitures	1,094,045	621,672	1,171,670	1,100,000	1,460,000
Cash Confiscation	300	-	5,002	10,000	10,000
Interest Revenue	12,739	6,385	8,883	5,000	5,000
Unrealized gain/loss on invst	-	-	-		
Contr & Don From Priv Sources	7,500	3,780	3,780		-
Explorer Donations	5,174	4,165	5,417	2,500	5,000
Rents and Royalties	-	30,793	70,295	79,000	79,000
Reimb for damaged property	59,222	49,592	49,592	-	-
Use of Prior Yr Reserves		400,287	800,574	800,574	2,025,000
Use of Prior Yr Reserves - Drug Fund		-	-		
Other Charges For Svcs	36,446	1,168	8,668	15,000	15,000
Proceeds from sale of property	-	-	-	-	600,000
Total Department Revenues	24,760,046	8,632,946	22,417,485	22,022,074	23,867,000

#M.3. General Fund Department Summary

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
City Council	167,680	105,148	175,695	198,277	214,712
City Manager	217,906	151,044	302,089	327,083	334,834
City Clerk	160,281	76,754	153,509	187,526	236,749
Finance & Administration	1,840,202	1,242,983	2,427,054	2,682,840	2,988,792
Information Technology	743,696	326,488	542,977	561,731	597,180
Marketing	203,171	134,804	269,608	288,907	460,428
Legal	383,775	245,797	392,577	459,052	385,000
Municipal Court	258,518	180,761	339,022	403,794	393,137
Police	7,338,619	3,046,525	5,531,296	5,782,984	6,581,770
E-911	487,065	96,475	240,950	369,500	300,696
Public Works	7,045,155	1,991,953	3,977,906	4,572,009	4,674,499
Parks & Recreation	2,495,930	966,363	1,912,676	2,216,774	3,415,056
Community Development	2,099,419	907,728	1,829,456	2,295,250	2,118,895
Contingency	-	-	-	575,000	575,000

Total Department Expenditures	23,441,417	9,472,824	18,094,812	20,920,727	23,276,747
-------------------------------	------------	-----------	------------	------------	------------

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Personnel Services	4,773,459	2,550,116	5,001,215	5,468,684	5,848,792
Purchased & Contracted Services	7,513,098	3,466,274	6,843,282	8,280,730	8,386,466
Supplies	1,140,761	567,771	1,135,541	1,305,989	1,353,473
Capital Outlays	-	-	-	25,000	-
Interdepartmental Charges	-	-	-	-	-
Depreciation & Amortization	-	-	-	-	-
Other Costs	-	-	-	575,000	575,000
Debt Service	710,000	1,081,287	1,481,574	1,503,574	965,811
Transfers	9,304,099	1,807,375	3,633,200	3,761,750	6,147,205
Total Department Expenditures	23,441,417	9,472,824	18,094,812	20,920,727	23,276,747

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2012 As Amended	2013 Requested
Regular Salaries	3,417,572	1,792,426	3,487,006	3,646,060	3,648,478	3,849,437
Solicitor Salaries	3,434	-	13,750	-	-	-
Overtime Salaries	219,046	122,792	245,583	283,647	283,647	315,110
Group Insurance	484,201	295,665	586,235	757,879	757,879	836,980
Solicitor Grp Ins	-	-	1,595	-	-	-
Social Security	5,302	2,534	5,068	5,456	5,456	5,456
Medicare	52,695	25,458	49,504	55,570	55,606	60,301
Solicitor Medicare	-	-	183	-	-	-
Retirement	513,165	263,242	514,243	574,512	574,914	626,713
Solicitor Retirement	-	-	2,049	-	-	-
Workers' Compensation	78,045	37,383	74,765	96,560	96,560	94,545
Other Employment Benefits	-	10,617	21,234	49,000	49,000	60,250
Official/ Admin Svcs	2,010,700	1,017,153	2,098,369	2,098,369	2,098,369	2,159,551
Prof Svcs	1,100,886	222,181	444,362	792,140	792,140	585,590
Prof Svcs-Legal	122,374	109,400	218,800	80,000	80,000	225,000
Prof Svcs-Litigation	61,508	4,972	9,943	120,000	120,000	100,000
Prof Svcs-Court Solicitor	30,990	20,890	41,780	36,000	36,000	72,000
Prof Svcs-Public Defender	2,141	2,121	4,242	10,000	10,000	10,000
Prof Svcs-Lowe	144,000	72,000	150,000	150,000	150,000	125,000
Prof Svcs-Clark Patterson Lee	1,904,791	751,000	1,516,000	1,516,000	1,516,000	1,502,000
Prof Svcs-Stormwater	-	-	-	-	-	-
Tree Fund Expenses	5,957	1,842	3,684	-	-	-
Technical Svcs	141,516	72,665	145,330	244,542	282,542	199,910
Repairs & Maintenance	1,414,185	612,080	1,224,161	1,995,136	1,997,136	2,089,443
Rentals	21,497	221,675	443,350	558,219	558,219	557,419
Insurance	193,106	172,930	172,930	173,166	170,310	211,661
Insurance Claims	32,371	1,259	2,517	5,000	5,000	3,000
Communications	100,381	53,518	107,036	120,555	113,755	143,605
Advertising	84,307	31,001	62,002	117,500	116,300	125,000
Printing & Binding	15,498	8,993	17,986	39,500	40,500	44,690
Travel	52,980	28,147	56,294	74,010	73,010	77,560
Dues & Fees	36,627	25,275	50,150	37,843	37,808	47,922
Education & Training	37,283	28,450	56,899	91,150	91,150	85,515
Contract Labor	-	-	-	-	-	-
Other Purchased Svcs-Other	-	8,724	17,448	21,600	21,600	21,600
Supplies	209,684	111,604	223,207	279,170	264,170	295,255
Electricity	529,733	275,172	550,343	626,000	626,000	661,000
Gasoline	217,706	114,498	228,996	210,000	210,000	240,000
Diesel	-	-	-	10,000	8,000	10,000
Food	15,186	9,853	19,706	29,180	29,180	30,180
Books & Periodicals	2,421	1,746	3,493	9,500	9,500	9,000
Cash Over & Short	(57)	46	91	-	-	-
Small Equipment	166,087	54,852	109,704	142,139	152,139	108,038
Machinery & Equipment	-	-	-	25,000	-	-
Contingency	-	-	-	575,000	575,000	575,000
Transfers Out-Debt	710,000	1,081,287	1,481,574	1,503,574	1,503,574	965,811
Transfers Out-Capital	8,817,034	1,710,900	3,392,250	3,392,250	3,392,250	5,796,509
Transfers to E911	487,065	96,475	240,950	369,500	369,500	300,696
Transfers to Grants Fund	-	-	-	-	-	50,000
Total Department Expenditures	23,441,417	9,472,824	18,094,812	20,920,727	20,920,692	23,276,747

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Regular Salaries	88,000	44,000	88,000	88,000	88,000
Group Insurance	15,882	10,185	20,370	21,545	30,980
Social Security	5,302	2,534	5,068	5,456	5,456
Medicare	1,240	593	1,185	1,276	1,276
Prof Svcs	1,050	1,117	2,234	2,500	3,000
Technical Svcs	(96)	103	205	500	1,000
Insurance	37,750	34,601	34,601	45,000	40,000
Communications	990	679	1,357	500	6,500
Printing & Binding	201	1,216	2,432	1,000	3,800
Travel	4,646	1,428	2,856	9,500	10,500
Dues & Fees	30	1,175	2,350	500	5,000
Education & Training	5,464	2,040	4,080	7,000	6,000
Supplies	3,284	1,553	3,106	2,000	4,000
Food	3,003	1,871	3,742	4,000	4,500
Books & Periodicals	-	198	396	500	700
Small Equipment	934	1,856	3,712	9,000	4,000
Total Department Expenditures	167,680	105,148	175,695	198,277	214,712

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Regular Salaries	159,200	113,564	227,128	230,871	244,593
Group Insurance	16,413	11,436	22,872	33,091	23,041
Medicare	2,363	1,574	3,147	3,342	3,547
Retirement	25,380	15,612	31,224	36,604	39,625
Workers' Compensation		-	-	630	630
Prof Svcs	216	-	-	1,000	500
Technical Svcs	192	-	-	-	-
Repairs & Maintenance	120	-	-	-	-
Communications	1,879	742	1,483	2,870	2,950
Printing & Binding	593	-	-	800	800
Travel	2,119	1,377	2,753	4,500	5,000
Dues & Fees	3,502	3,853	7,705	5,075	5,827
Education & Training	1,350	1,140	2,280	3,000	3,000
Supplies	2,585	783	1,566	3,000	2,000
Gasoline	37	-	-	-	-
Food	921	644	1,288	1,000	1,500
Books & Periodicals	69	-	-	300	300
Small Equipment	969	321	642	1,000	1,521
Total Department Expenditures	217,906	151,044	302,089	327,083	334,834

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Regular Salaries	76,536	40,601	81,201	81,135	85,927
Group Insurance	8,083	4,832	9,663	11,847	11,085
Medicare	1,164	563	1,125	1,174	1,246
Retirement	13,203	6,318	12,636	13,105	13,921
Workers' Compensation		-	-	315	315
Prof Svcs	43,210	2,591	5,183	25,000	65,000
Technical Svcs	114	-	-	250	250
Repairs & Maintenance	-	17,001	34,002	18,000	19,200
Communications	1,071	376	752	1,700	1,980
Advertising	9,621	-	-	1,000	1,000
Printing & Binding		-	-	500	500
Travel	2,864	2,276	4,552	3,500	3,750
Dues & Fees	258	591	1,182	250	265
Education & Training	2,285	1,018	2,035	3,750	3,485
Supplies	1,106	547	1,095	1,700	2,000
Food	312	41	82	400	400
Books & Periodicals	241	-	-	400	400
Small Equipment	214	-	-	1,500	4,025
Transfers Out-Debt		-	-	22,000	22,000
Total Department Expenditures	160,281	76,754	153,509	187,526	236,749

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Regular Salaries	116,569	61,178	122,355	121,832	129,649
Group Insurance	12,334	7,406	14,812	16,779	17,347
Medicare	1,703	799	1,598	1,764	1,880
Retirement	19,079	9,139	18,277	19,698	21,004
Workers' Compensation	-	-	-	315	315
Other Employment Benefits	-	10,617	21,234	49,000	60,250
Official/Admin Svcs	1,581,375	624,999	1,320,060	1,320,060	1,320,060
Prof Svcs	19,142	51,340	102,681	178,140	126,340
Technical Svcs	1,108	27,489	54,978	36,960	31,960
Repairs & Maintenance	-	50,487	100,975	71,113	101,113
Rentals	-	210,924	421,849	539,319	539,319
Insurance	51,753	48,975	48,975	59,800	59,800
Communications	1,629	3,226	6,452	8,400	8,400
Advertising	942	519	1,038	9,500	9,500
Printing & Binding	-	5,126	10,252	10,400	8,900
Travel	4,768	2,961	5,922	5,500	5,500
Dues & Fees	20,527	13,719	27,438	15,580	16,920
Education & Training	1,849	6,925	13,850	36,500	32,500
Other Purchased Svcs-Other	-	8,724	17,448	21,600	21,600
Supplies	719	6,656	13,312	19,500	19,500
Electricity	-	8,491	16,982	23,000	38,000
Diesel	-	-	-	10,000	10,000
Food	5,409	2,499	4,998	14,280	14,280
Books & Periodicals	13	77	153	2,000	2,000
Small Equipment	1,284	707	1,414	11,800	12,655
Transfers Out-Debt	-	80,000	80,000	80,000	80,000
Transfers Out-Capital	-	-	-	-	300,000
Total Department Expenditures	1,840,202	1,242,983	2,427,054	2,682,840	2,988,792

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Regular Salaries	138,583	97,846	97,846	149,996	-
Solicitor Salaries	(31,125)	(13,750)	(13,750)	(33,750)	-
Group Insurance	12,438	5,095	5,095	17,197	-
Solicitor Grp Ins	(2,860)	(1,595)	(1,595)	(3,870)	-
Medicare	2,071	1,412	1,412	2,172	-
Solicitor Medicare	(456)	(183)	(183)	(489)	-
Retirement	22,629	12,240	12,240	24,261	-
Solicitor Retirement	(4,884)	(2,049)	(2,049)	(5,459)	-
Workers' Compensation		-	-	315	-
Solicitors' Workers Comp		-	-	(71)	-
Prof Svcs	55,496	28,500	57,000	95,000	60,000
Prof Svcs-Legal	122,374	109,400	218,800	80,000	225,000
Prof Svcs-Litigation	61,508	4,972	9,943	120,000	100,000
Technical Svcs	5,828	3,216	6,432	8,000	-
Communications	554	13	26	100	-
Printing & Binding		-	-	300	-
Travel	576	-	-	1,250	-
Dues & Fees	313	-	-	500	-
Education & Training		-	-	1,000	-
Supplies	230	179	358	600	-
Food	500	500	1,000	500	-
Small Equipment		-	-	1,500	-
Total Department Expenditures	383,775	245,797	392,577	459,052	385,000

#M.3.35 - Information Technology

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Official/Admin Svcs	320,780	158,067	316,134	316,134	294,216
Prof Svcs	-	-	-	-	-
Technical Svcs	13,033	2,588	5,177	1,200	17,400
Repairs & Maintenance	66,344	21,614	43,228	45,445	120,120
Communications	26,935	15,392	30,785	34,385	40,355
Printing & Binding	113	-	-	500	500
Travel	-	-	-	-	-
Dues & Fees	-	-	-	-	-
Education & Training	100	50	100	2,500	3,750
Supplies	2,922	357	715	500	500
Food	261	-	-	-	-
Books & Periodicals	-	100	200	-	-
Small Equipment	19,759	1,319	2,639	17,067	11,338
Transfers Out-Debt	125,400	109,000	109,000	109,000	109,000
Transfers Out-Capital	168,049	18,000	35,000	35,000	-
Total Department Expenditures	743,696	326,488	542,977	561,731	597,180

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Official/Admin Svcs-CGA	108,545	91,088	182,175	182,175	290,275
Prof Svcs	28,634	14,636	29,271	25,000	65,750
Technical Svcs	287	3,600	7,200	3,732	5,000
Communications	3,600	200	400	3,000	5,000
Advertising	50,477	23,954	47,908	48,000	60,000
Printing & Binding	9,450	200	399	15,000	18,000
Dues & Fees	660	605	1,210	2,000	3,000
Supplies	1,454	522	1,045	8,000	9,000
Food	40	-	-	2,000	2,500
Books & Periodicals	24	-	-	-	-
Small Equipment		-	-		1,903
Total Department Expenditures	203,171	134,804	269,608	288,907	460,428

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Regular Salaries	47,222	63,592	127,184	133,820	139,275
Solicitor Salaries	34,559	13,750	27,500	33,750	-
Overtime Salaries	-	1,951	3,903	6,000	6,000
Group Insurance	7,127	8,437	16,874	29,763	24,076
Solicitor Grp Ins	2,860	1,595	3,190	3,870	-
Medicare	757	855	1,711	1,937	2,020
Solicitor Medicare	456	183	365	489	-
Retirement	8,469	7,801	15,602	21,640	22,563
Solicitor Retirement	4,884	2,049	4,099	5,459	-
Workers' Compensation	-	-	-	945	945
Solicitors' Workers Comp	-	-	-	71	-
Prof Svcs	31,434	17,850	35,700	36,000	36,000
Prof Svcs-Court Solicitor	30,990	20,890	41,780	36,000	72,000
Prof Svcs-Public Defender	2,141	2,121	4,242	10,000	10,000
Technical Svcs	23,298	6,948	13,897	20,500	15,500
Repairs & Maintenance	29,745	1,613	3,225	13,000	14,000
Rentals	3,438	1,434	2,869	4,000	4,000
Communications	2,699	1,729	3,458	3,000	4,000
Advertising	-	-	-	1,500	-
Printing & Binding	87	291	583	500	500
Travel	663	363	727	5,000	5,050
Dues & Fees	335	140	280	1,000	900
Education & Training	788	945	1,890	5,000	4,950
Supplies	2,741	2,245	4,490	5,250	5,250
Books & Periodicals	390	181	362	800	600
Cash Over & Short	-	1	2	-	-
Small Equipment	934	1,296	2,592	2,000	3,008
Machinery & Equipment	-	-	-	-	-
Transfers Out-Debt	22,500	22,500	22,500	22,500	22,500
Total Department Expenditures	258,518	180,761	339,022	403,794	393,137

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Regular Salaries	2,791,461	1,371,646	2,743,292	2,840,406	3,161,993
Overtime Salaries	219,046	120,840	241,680	277,647	309,110
Group Insurance	411,924	248,275	496,549	627,657	730,451
Medicare	43,396	19,663	39,326	43,905	50,332
Retirement	424,405	212,132	424,263	459,204	529,600
Tuition Reimbursement	-	-	-	-	-
Workers' Compensation	78,045	37,383	74,765	94,040	92,340
Prof Svcs	10,214	6,537	13,075	16,000	17,000
Technical Svcs	31,767	13,837	27,674	26,400	35,400
Repairs & Maintenance	194,489	127,055	254,110	212,819	264,056
Rentals	10,854	4,026	8,052	13,900	12,100
Insurance	71,535	63,704	63,704	36,266	79,761
Insurance Claims	743	112	223	-	-
Communications	58,600	28,806	57,613	61,600	68,120
Advertising	9,442	-	-	2,500	2,500
Printing & Binding	2,707	389	778	4,000	5,440
Travel	34,667	19,690	39,380	37,760	37,760
Dues & Fees	9,671	4,200	8,399	10,288	10,360
Education & Training	24,222	14,782	29,564	27,900	27,330
Other Purchased Svcs-Other	-	-	-	-	-
Supplies	96,919	55,661	111,322	96,120	110,505
Gasoline	217,669	114,498	228,996	210,000	240,000
Food	3,924	3,529	7,058	6,000	6,000
Books & Periodicals	1,585	1,191	2,381	2,500	2,500
Cash Over & Short	(57)	45	89	-	-
Small Equipment	141,114	38,726	77,451	94,522	45,103
Machinery & Equipment	-	-	-	-	-
Transfers Out-Debt	562,100	469,500	469,500	469,500	469,500
Transfers Out-Capital	1,888,175	70,300	112,050	112,050	274,509
Total Department Expenditures	7,338,619	3,046,525	5,531,296	5,782,984	6,581,770

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requeste d
Transfers to E911	487,065	96,475	240,950	369,500	300,696
Total Department Expenditures	487,065	96,475	240,950	369,500	300,696

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Prof Svcs	-	871	1,743	-	-
Repairs & Maintenance	732,330	225,928	451,855	966,459	894,334
Insurance Claims	343	1,019	2,038	-	-
Supplies	45,141	24,033	48,067	50,000	50,000
Transfers Out-Debt	-	-	-	-	-
Transfers Out-Capital	4,990,000	1,362,500	2,725,000	2,725,000	2,875,000
Total Department Expenditures	5,767,814	1,614,351	3,228,703	3,741,459	3,819,334

#M.3. 6200 - Parks & Recreation

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Prof Svcs	94,483	15,583	31,165	3,500	2,000
Official/Admin Svcs	144,000	72,000	150,000	150,000	125,000
Technical Svcs	44,157	10,458	20,917	-	-
Repairs & Maintenance	371,133	160,633	321,267	586,000	570,000
Rentals	-	1,850	3,700	1,000	2,000
Insurance	32,068	25,649	25,649	32,100	32,100
Communications	224	946	1,892	-	1,500
Advertising	-	710	1,420	-	-
Printing & Binding	-	-	-	-	-
Travel	-	-	-	-	-
Dues & Fees	400	400	400	400	400
Education & Training	-	-	-	-	-
Supplies	40,753	10,061	20,121	80,000	80,000
Utilities	86,882	46,006	92,011	138,000	138,000
Food	140	181	362	-	-
Small Equipment	880	8,999	17,998	-	8,689
Transfers Out-Debt	-	400,287	800,574	800,574	108,367
Transfers Out-Capital	1,680,810	212,600	425,200	425,200	2,347,000
Total Department Expenditures	2,495,930	966,363	1,912,676	2,216,774	3,415,056

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Prof Svcs	93,965	79,655	159,311	360,000	100,000
Official/Admin Svcs	1,904,791	751,000	1,516,000	1,516,000	1,502,000
Technical Svcs	21,828	3,625	7,250	147,000	84,000
Repairs & Maintenance	12,700	750	1,500	59,000	83,320
Rentals	7,206	3,440	6,881	-	-
Insurance Claims	28,835	128	256	-	-
Communications	2,009	1,120	2,240	4,500	3,532
Advertising	11,191	5,492	10,983	51,000	18,000
Printing & Binding	1,577	1,723	3,447	5,500	2,000
Travel	2,634	28	56	7,000	3,000
Dues & Fees	930	593	1,186	2,250	2,250
Education & Training	1,226	1,550	3,100	4,500	1,500
Other Purchased Svcs-Other	-	-	-	-	-
Supplies	9,752	8,908	17,815	11,500	11,500
Food	676	588	1,176	1,000	1,000
Books & Periodicals	99	-	-	2,500	2,500
Small Equipment	-	1,628	3,255	3,500	11,611
Machinery & Equipment	-	-	-	25,000	-
Transfers Out-Debt	-	-	-	-	-
Transfers Out-Capital	-	47,500	95,000	95,000	-
Transfers to Grants Fund	-	-	-	-	50,000
Total Department Expenditures	2,099,419	907,728	1,829,456	2,295,250	1,876,212

#M.3.00 - Economic Development

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Prof Svcs					30,000
Official/Admin Svcs					-
Technical Svcs					7,000
Repairs & Maintenance					-
Rentals					-
Insurance Claims					-
Communications					968
Advertising					33,000
Printing & Binding					3,500
Travel					7,000
Dues & Fees					3,000
Education & Training					3,000
Supplies					-
Food					-
Books & Periodicals					-
Small Equipment					771
Machinery & Equipment					-
Transfers Out-Debt					154,444
Transfers Out-Capital					-
Total Department Expenditures	-	-	-	-	242,682

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Contingency	-	-	-	575,000	575,000
Total Department Expenditures	-	-	-	575,000	575,000

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012	2013 Requested
E-911 charges	198,726	458,055	916,110	775,000	850,000
Transfers In	772,400	96,475	240,950	369,500	300,696
Total Fund Revenues	971,126	554,530	1,157,060	1,144,500	1,150,696
Professional Services		1,750	3,500	-	
Communications		8,280	16,560	-	9,520
911 Equipment	285,335	-	-	7,500	5,000
Intergovernmental-E911	553,415	537,500	1,075,000	1,075,000	1,075,000
Transfers Out-Debt		7,000	62,000	62,000	61,176
Total Fund Expenditures	838,750	554,530	1,157,060	1,144,500	1,150,696
Fund Balance	132,376	0	(0)	-	-

Account Number	Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
250.xxxx.331xxx.xx	Federal Grants	188,666	17,031	17,031	180,000	117,540
250.xxxx.334xxx.xx	State Grants		194,988	194,988	100,000	160,000
250.xxxx.39xxxx.xx	Transfers In					50,000
	Total Fund Revenues	188,666	212,020	212,020	280,000	327,540
250.3xxx.	Various	29,537	14,226	14,226	-	11,500
250.4xxx.	Various		194,988	194,988	-	160,000
250.6xxx.	Various	125,852	89,157	89,157	280,000	106,040
250.7xxx.	Various	40,475	-	-	-	50,000
	Total Fund Expenditures	195,864	298,372	298,372	280,000	327,540
	Fund Balance	(7,198)	(86,352)	(86,352)	-	-

#M.3. Excise Taxes

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Hotel/Motel Tax	1,714,271	932,951	1,865,903	1,871,667	1,871,667
Interest Revenue	87	18	36		
Total Fund Revenues	1,714,358	932,969	1,865,938	1,871,667	1,871,667
Transfers to General Fund	1,028,650	559,771	1,119,541	1,123,000	1,123,000
Transfers to Dunwoody CVB	685,708	373,181	746,361	748,667	748,667
Total Fund Expenditures	1,714,358	932,951	1,865,903	1,871,667	1,871,667

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
MV Rental Excise Tax	103,160	48,679	97,357	95,000	98,000
Total Fund Revenues	103,160	48,679	97,357	95,000	98,000
Transfers to General Fund	103,160	48,679	97,357	95,000	98,000
Total Fund Expenditures	103,160	48,679	97,357	95,000	98,000

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
MARTA Capital Funds	37,980				
GDOT LARP	70,515				
Interest Revenue	4,075	10,596	21,193		
Contrib & Donations					
Transfers In-100	8,852,034	1,710,900	3,392,250	3,392,250	5,796,509
Proc from Cap Leases-GMA					
Proc from Cap Leases-Suntrust					
GMA Lease Proceeds-PVC Farm	5,173,000				
Use of PY Reserves					
Total Revenues	14,137,604	1,721,496	3,413,443	3,392,250	5,796,509
Information Technology					
Repairs and Maintenance	-	7,007	7,007	-	-
Machinery & Equipment	44,500	9,298	97,000	35,000	-
	44,500	16,305	104,007	35,000	-
Facilities					
Small Equipment		-			
Buildings	17,331	-			300,000
Building Improvements					
Machinery & Equipment	124,331	-			
	141,662	-	-	-	300,000
Police					
Technical Service		-			
Small Equipment		26,826	26,826		
Machinery & Equipment	213,031	43,654	318,000	112,050	274,509
	213,031	70,480	344,826	112,050	274,509
Community Development					
Machinery & Equipment				95,000	-
	-	-	-	95,000	-
Public Works					
Professional Services	19,267				
Technical Services		40,500	81,000		
Sites	1,391,240				
Machinery & Equipment	40,544				
Professional Services	28,984	61,576	123,152		
Repairs & Maintenance	2,063,982	(178,839)	50,000		
Supplies	26,442	22,570	45,140		
Small Equipment					
Sites	62,108				
Infrastructure	311,146	298,599	597,198	2,725,000	2,875,000
	3,943,713	244,407	896,490	2,725,000	2,875,000
Parks & Recreation					
Professional Services		9,200	18,400		
Sites	5,232,287	3,699,988	3,699,988		
Machinery & Equipment	106,119	5,616	11,231		
Infrastructure	5,683	2,359	4,718	425,200	2,347,000
	5,344,089	3,717,162	3,734,336	425,200	2,347,000
Operating Transfers					
Operating Transfers to MGF		194,988	194,988		
Operating Transfers to 911	285,335	-			
	285,335	194,988	194,988	-	-
Total Expenditures	9,998,391	4,243,342	5,274,648	3,392,250	5,796,509

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2012 As Amended	2013 Requested
Beginning Fund Balance	32,297					
Interest Revenue	99	-	-	-	-	
Operating Transfers In-100	790,000	1,081,287	1,503,574	1,503,574	1,503,574	965,811
Operating Transfers In-215		7,000	62,000	62,000	62,000	61,176
Residual Equity Transfer In						
Total Fund Revenues	790,099	1,088,287	1,565,574	1,565,574.00	1,565,574	1,026,987
Lease Principal	679,960	1,001,559	1,400,559	1,400,559	1,400,559	947,614
Lease Interest	84,216	107,343	165,015	165,015	165,015	79,373
Total Fund Expenditures	764,176	1,108,902	1,565,574	1,565,574.00	1,565,574	1,026,987
Total Fund Balance	58,221	(20,615)	-	-	-	-

Description	Revised Request
Police Department	
O&M PROPOSED: DETECTIVE (DEA)	\$ 43,600
O&M PROPOSED: TRAFFIC OFFICER	\$ 43,600
O&M PROPOSED: TRAFFIC OFFICER	\$ 43,600
O&M PROPOSED: TRAFFIC OFFICER	\$ 43,600
O&M PROPOSED: TRAFFIC SGT	\$ 52,300
O&M PROPOSED: PRISONER TRANSPORT	\$ 43,000
CAPITAL PROPOSED: DETECTIVE (DEA)	\$ 36,500
CAPITAL PROPOSED: TRAFFIC OFFICER	\$ 56,458
CAPITAL PROPOSED: TRAFFIC OFFICER	\$ 56,458
CAPITAL PROPOSED: TRAFFIC OFFICER	\$ 56,458
CAPITAL PROPOSED: TRAFFIC SGT	\$ 64,735
CAPITAL PROPOSED: PRISONER TRANSPORT	\$ 3,900
Critical Response Gear	\$ 21,500
Promotion Assessment	\$ 13,000
Evidence Storage	\$ 6,000
Total	\$ 541,109
Community Development	
Matching grant funds-ARC Georgetown and The Village	\$ 50,000
Dunwoody annual sustainability events	\$ 30,000
GIS special projects	\$ 4,000
Total	\$ 84,000
Public Works	
2013 Street Resurfacing	\$ 1,750,000
ROW acquisition-Tilly Mill at N. Peachtree	\$ 300,000
ROW acquisition-Womack at Vermack	\$ 400,000
Design & Engineering for Future Road Projects	\$ 150,000
2013 Sidewalks- Roberts Drive, Dunwoody Park, Peachford Dr.	\$ 200,000
Total	\$ 2,800,000
Finance & Administration	
Facilities Improvement Partnership Program	\$ 250,000
Programming Study for Future City Hall (space needs, etc.)	\$ 50,000
Total	\$ 250,000
IT	
Virtualization Failover and Data Protection Project	\$ 12,913
Outside IT Security Audit	\$ 15,000
Microsoft Open Value Program (3 years)	\$ 10,643
Total	\$ 38,556
Marketing/PR	
Civic Engagement	\$ 102,635
Television Spot (commercial development and production)	\$ 12,000
TV Commercial (localized, cable TV) placement & media buy	\$ 8,000
Customer Satisfaction Survey	\$ 25,000
Total	\$ 147,635
Parks	
Project Renaissance Parks-Includes Linear Park & 1.4 Acre Central	\$ 1,500,000
Donaldson Chesnut Facility Stabilization	\$ 126,000
Brook Run Trail Construction Phase II	\$ 341,000
Brook Run Dog Park Relocation	\$ 195,000
Design for Future Parks Trails Project	\$ 25,000
NDCAC Roof Replacement	\$ 160,000
Total	\$ 2,347,000
City-wide Enhancements	
Originally requested	\$ 8,641,439.85
Revised requested	\$ 6,255,099.85

#M.3. nd 560 - Stormwater

Account Name	2011 Actual	YTD Actual June 30, 2012	2012 Prorata Based on YTD	Previous 2012 Budget	2013 Requested
Stormwater Utility Charges	1,269,452	3,588	1,511,801	1,511,801	1,815,316
Interest Revenue	1,779	963	1,927	500	500
Fund Equity Transfer In					200,000
Total Fund Revenues	1,271,231	4,551	1,513,728	1,512,301	2,015,816
Depreciation	153,600	-	-	-	
Prof Svcs	162,017	7,113	14,227	-	
Prof Svcs-Stormwater	249,968	60,000	120,000	240,000	165,000
Repairs & Maintenance	821,183	418,205	836,409	785,000	1,802,316
Repairs & Maintenance	38,664		-	-	
Rep & Maint-Riprap Program	9,428	3,740	7,479	15,000	12,000
Printing & Binding			-	1,000	500
Dues & Fees	431	431	863	500	500
Licenses			-	-	
Supplies	24,725	3,396	6,792	26,300	20,000
Books & Periodicals			-	500	500
Small Equipment			-	150	300
Loss on Disposal of Assets	197,117				
Infrastructure			-	200,000	-
Bad Debt Expense-Stormwater	8,698		-		14,700
Contingency			-		
Capital Contingency			-	150,000	-
Total Fund Expenditures	1,665,830	492,885	985,770	1,418,450	2,015,816