

CITY OF MORROW

Fiscal Year 2020-2021

Proposed Budget



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CITY OF MORROW CITY COUNCIL



John J. Lampl II, Mayor



Renee S. Knight, Councilmember



Van T. Tran, Mayor Pro Tem



Khoa Vuong, Councilmember



Dorothy Dean, Councilmember



EXECUTIVE SUMMARY

FINANCE DEPARTMENT MISSION STATEMENT

It is the mission of this department to manage the city's accounts and ensure accurate and timely information, payments, and financing, collect revenues due, and ensure accounting integrity in the most cost-efficient way while building a strong team that values and develops employees and strives to improve customer satisfaction. The department operates under established management principles, and adheres to established policies, procedures, and Generally Accepted Accounting Principles (GAAP) to protect the integrity of the City of Morrow's assets.

BUDGET OVERVIEW

The City of Morrow's accounting and budgeting systems are organized and operated on a fund basis. Funds are accounting entities used to record revenues and expenditures. Each fund is balanced, meaning total revenues equal total expenditures. The budgeted funds are grouped into four categories: General, Special Revenue, Capital Projects, and Enterprise. The General Fund is the largest fund in the City and is used to account for revenues which are not designated for specific activities and programs. Special Revenue Funds are used to segregate revenues which are restricted for specific purposes. Capital Project Funds account for financial resources used for the purchase of land and the acquisition/construction of capital facilities and equipment. Enterprise Funds account for operations that are financed and operated in a manner similar to private businesses, where it is the intent of the City that the costs of providing services to the general public will be recovered primarily through user fees/rates. Internal Service Funds account for the financing of goods or services provided by one department, agency, or government unit to other departments or agencies of the City.

The development of Morrow's yearly budget is one of the most important functions of the government. The City budget year runs on a fiscal year, from July 1 to June 30. Beginning in March, the Finance Director meets with department heads and the City Manager to prepare recommendations for the City Council's consideration. Decisions are finalized in April and the Recommended Budget is presented to the City Council in early May. During May and early June, Council members study the budget, have briefings with each department and hold public hearings to determine if they wish to adopt the budget as presented by the Finance Director and City Manager or make changes. The final budget must be balanced with anticipated revenues. City Council votes on the final budget in June. During the fiscal year, there may be budget amendments that makes adjustment to the adopted budget.

The Budget Document serves as a policy document, a financial plan, an operations guide, and a communications device for the City. It is the foundation for the City's allocation of resources toward service delivery plans providing quality services, targeted investments, and continued improvements.



BUDGET GUIDE

INTRODUCTION

The City of Morrow remains in a strong and stable financial position and is able provide high-quality City services and an excellent quality of life. The City's overall fiscal health remains sound despite the current Covid-19 pandemic's impact on the economy. Revenues have marginally declined due to the recent "stay-at-home orders" issued by Georgia's Governor in March of this year, but the City's revenues are well-diversified among multiple sources. The City has a comprehensive approach to long-term capital and infrastructure needs, not only planning for future assets, but also ensuring the proactive maintenance and replacement of existing assets. The FY2021 budget projects approximately \$11,400,000 in accumulated fund balance. The City's employee pension plan is financially extremely healthy being funded at roughly 91% of its pension obligations (based on the plan termination basis).

In formulating the annual budget, staff analyzes a large amount of data to project the next fiscal year's revenues and expenditures. Staff reviews current and historical revenues and expenditures, proposed new projects and initiatives, current economic conditions, relevant changes in the law, and numerous other factors. Some items, particularly reoccurring expenses or more stable revenues are relatively easy to predict and/or control. Other items are more volatile and can fluctuate greatly depending upon local and world conditions. The City's overall budgeting philosophy is to budget and project figures conservatively.

GUIDE TO THIS DOCUMENT

An important budgeting tool is the City's Capital Improvements Program (CIP). The CIP is a multi-year financial plan for large capital projects or purchases. This year is the ongoing planning for the City of Morrow. The CIP proposes \$1.4 million for the Jester Creek phase II project implementation. For the last couple of years, the City has been strategically preparing financially to implement the City's recently adopted plans. Funding is anticipated to come from various sources including past and future SPLOST funding and state grant funds, local funds on hand, and other sources as appropriate.

The City continues to grow in terms of population, number of businesses, and visitors. With this proposed budget approximately \$8.6 million general fund budget for FY21, the City will maintain existing service levels, continue to improve performance, and improve our facilities for safe and enjoyable use by our citizens. City Council sets a vision and, with a dedicated staff, works as a team to ensure that Morrow models regional leadership and exceeds expectations. We strive to build upon our track record of success and numerous awards to continue providing excellent services for the community.

HOW IS THIS DOCUMENT ORGANIZED?

The City's budget is organized based on funds. Each fund is considered a separate budgetary and accounting entity. Resources are allocated to, and accounted for, in individual funds based upon the purposes of the specified activities. The budget document is divided into six main sections separated by tabs: Executive Summary, General Fund, Special Revenue Funds, Capital Project Funds, Enterprise Fund, and Agency Fund. The content of each section is summarized below.

EXECUTIVE SUMMARY: This section relates to the entire City. It includes the Finance Department's mission statement, budget overview, introduction, and organizational charts.



GENERAL FUND: The general fund is the primary operating fund that provides for basic government services, such as police protection services, fire and emergency medical services, recreation and parks, planning and zoning, building inspections, community development, special events, municipal court services, and road, sidewalk, and infrastructure maintenance. Each service area is organized by department. The beginning of each department is divided by a title page for easy reference.

SPECIAL REVENUE FUNDS: Special revenue funds represent revenues that are legally restricted for specific purposes. The City maintains the following special revenue funds:

- Confiscated assets ▪ Hotel/Motel Tax ▪ Hotel/Motel Product Development

A statement of service for each fund has been provided to help the reader understand the function of each special revenue fund.

CAPITAL PROJECT FUNDS: Capital project funds account for financial resources used for the acquisition or construction of major capital facilities for the City's governmental fund types. All the capital projects budgets are presented on a project balance basis and are not broken out by fiscal period since most of the projects are expected to expand more than one fiscal period. The City maintains the following capital project funds:

- 2008 SPLOST ▪ 2014 SPLOST

A statement of service for each fund has been provided to help the reader understand the function of each capital project fund.

ENTERPRISE FUND: The city maintains two Enterprise Funds: Solid Waste Collection fund, and the Morrow Conference Center fund. Costs are recovered through charges to customers. Expenses have been summarized by functional categories: administration, supply, distribution, and debt service.

AGENCY FUND: The City maintains one agency fund, the municipal court fund. The municipal court fund accounts for the collection of various fines and forfeitures which are disbursed to other agencies. The net funds received are transferred to the general fund.

The Annual Budget is a fiscal plan which presents the services to be provided to the community and the funds necessary to perform these services. Key steps in this process are described within.



BUDGET POLICIES AND PROCEDURES

BUDGET PREPARATION

The City of Morrow operates under a fiscal year that begins on July 1st and ends June 30th. The major steps in the process are outlined below.

Proposed Budget- A proposed budget shall be prepared by the Finance Director with the participation of all the City's Department Directors within the provisions of the City Charter. The City will cover current expenditures with current revenues. The City will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

- a. The budget shall include three basic segments for review and evaluation.
These segments are:
 1. Revenues
 2. Expenditures: Operating and Capital
 3. Capital and other (non-capital) project costs
- b. Departments develop performance and expenditure requests for the next fiscal year.
- c. During the month of April, the City Manager reviews all departmental operations and budget requests to propose a recommended balanced budget.
- d. At least 30 days prior to the fiscal year commencing July 1st, the Finance Director submits to Council a proposed operating budget for all operating funds. The operating budget includes recommended expenditures and the means for financing them.
- e. A series of workshops and public hearings are held before making any final changes to the City Manager's recommended budget.
- f. The annual budget is formally adopted by Council before July 1st.

EXPENDITURE CONTROL

Once the annual budget has been adopted, expenditure control is maintained on the appropriation unit basis (group of accounts) with travel and capital expenditures maintained under full control. Throughout the year, all expenditures and revenues are monitored.

BUDGET CONTROL

Georgia Law, O.C.G.A. §36-81-3 establishes the legal level of budgetary control at the department level. Within the overall budget limitations, authority is delegated to the City Manager. When acting on the authority delegated by the City Manager to the Finance Director, intra-departmental transfers of appropriation and revenue anticipation may be approved as deemed necessary. Under no circumstances, however, may the total budget of any department be increased or decreased without Council approval.



REPORTING

Monthly financial reports will be prepared by the Finance Director to enable the Department Directors to manage their budgets and to enable the Finance Director to monitor and control the budget as authorized by the City Manager. Summary financial and budgetary reports will be presented to the City Council quarterly. Such reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status.

POLICY GUIDELINES

The overall goal of the City's financial plan is to establish and maintain effective management of the City's financial resources. The following section outlines the policies used to guide the preparation and management of the City's budget. This section consists of operating budget policies, capital expenditures policies, revenue policies and financial accounting policies.

The development and preparation of the City's budget are guided by the following policies:

- All funds are required to balance. Anticipated revenue, which may include budgeted fund balance, must equal the sum of budgeted expenditures for a budget to balance. All funds should be included in the budget process along with work programs, objectives, and strategies.
- The Capital Improvement Program requires coordination and planning in conjunction with the various operating fund budgets.
- The General Fund is based on long-range financial plans which include unallocated fund reserves. The goal is to keep the reserve at approximately the level of three to six months of operating expenses. This reserve protects the City against catastrophic revenue losses and major emergency expenditures.

REVENUE POLICIES

The City will maintain effective collection systems and implement aggressive enforcement strategies to maximize revenues from available sources.

The City will maintain a broad revenue base; that is, a large number of widely diversified revenue sources that will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

The City will implement user fees in all areas where feasible and productive as well as seek to set fees at levels related to the costs of providing the services and to be consistent with what other jurisdictions/organizations are charging. Moreover, user fees will be reviewed annually as part of the budget process and will be adjusted as needed with Council approval to recoup costs or match market increases.

The projection of revenues will receive conservative treatment in order that actual revenues at the fund level will consistently equal or exceed budgeted revenues.



FINANCIAL STRUCTURE

The financial transactions of the City are budgeted and recorded in individual funds. A fund is an independent financial and accounting entity. It is a set of interrelated accounts used to record revenues and expenditures associated with a specific purpose. Funds have a balancing set of accounts and records, cash and other financial resources in conjunction with all related liabilities and residual equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or restrictions. Funds are classified into three basic types: governmental, proprietary, or fiduciary.

GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of the government's general activities, including the collection and disbursement of earmarked monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt.

The following types of governmental funds are utilized by the City:

- The General Fund is the principal fund of the City of Morrow and is used to account for all major activities of the government such as Police, Public Works, and Planning.
- Special Revenue Funds are used to account for the proceeds of specific revenue sources legally restricted to expenditures of a specific purpose. The Police Confiscation and Hotel/Motel Funds are examples of special revenue funds.
- Capital Project Funds are used to account for financial resources for the acquisition, renovation or construction of major capital facilities and improvements.

PROPRIETARY FUNDS

Proprietary funds are used to account for activities like those found in the private sector. Enterprise funds account for activities that are usually self-sustaining, principally through user charges for services rendered. The City utilizes two proprietary funds, the Sanitation Fund and Morrow Conference Center Fund.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. Traditionally these funds have not been included in the Operating Budget because the receipt of revenue is uncertain. The City maintains one fiduciary fund, the Municipal Court fund.

ACCOUNTING BASIS

The governmental funds are accounted for on the modified accrual basis of accounting. Under this basis, revenues are recognized when they are susceptible to accrual, when they become measurable and available. Likewise, expenditures are recorded as the liabilities are incurred, if measurable. However, principal and interest



on general long-term debt are recorded as fund liabilities when due. Revenues susceptible to accrual are property taxes, licenses, interest revenues and charges for service. Fines are not susceptible to accrual generally since they are not measurable until received in cash. The City considers property taxes as available in the period for which they were levied if they are collected within 60 days after year-end.

The accrual basis of accounting is utilized by proprietary fund types, pension trust funds and non-expendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. Estimated uncollectible accounts receivable are reserved at year-end.

BUDGETARY BASIS

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The General, Special Revenue, and Capital Project funds are developed on a modified accrual basis. The Enterprise fund is developed on an accrual basis. All annual appropriations lapse at the fiscal year end. The basis for budgeting is consistent with the basis for accounting with the difference being encumbrances. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation, is utilized in governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures because the commitments will be honored through subsequent years' budget appropriations.

The budget process spans over several months and requires leadership and guidance from City Council and the City Manager as well as planning, input, and teamwork from the Departmental Directors. The budget policies and procedures outline a general timetable for the preparation of the budget.



BUDGET SCHEDULE

- APRIL:
- Finance Director prepares the budget calendar and budget worksheet packets for distribution to Department Directors.
 - All Operating Departments, following the City Manager's guidelines, prepare their Budget and Capital Improvement Request.
 - City Manager evaluates Budget Requests and Capital Improvement Requests
 - Finance Director prepares the Budget.
- MAY-JUNE:
- City Manager presents Recommended Budget to City Council.
 - Council Work Sessions are held.
 - Public Hearings are conducted.
 - City Council adopts Annual Budget.



CAPITAL IMPROVEMENT POLICY

A Capital Improvement program (CIP) covering a five-year period, will be developed, reviewed, and updated annually. As resources are available, the most current year of the CIP will be incorporated into the current year operating budget.

To be considered in the CIP, a project must have an estimated cost of at least \$5,000 in one of the fiscal years of the project. Projects may not be combined to meet the minimum standard unless they are dependent upon each other. Items that are operating expenses, such as maintenance agreements and personal computer software upgrades, will not be considered within the CIP.

The City will identify the estimated costs and potential funding sources for each capital project prior to inclusion in the CIP. The operating costs to maintain capital projects shall be considered prior to the decision to undertake the projects. Capital projects and capital asset purchases will receive a higher priority if they meet a majority of the following criteria:

- It is a mandatory project.
- It is a maintenance project based on approved replacement schedules.
- It will improve efficiency.
- It will provide a new service.
- It is mandated by policy.
- It has a broad extent of usage.
- It lengthens the expected useful life of a current asset.
- It has a positive effect on operating and maintenance costs.
- There are grant funds available.
- It will eliminate hazards and improve public safety.
- There are prior commitments.
- It replaces an asset lost to disaster or damage.

The CIP is presented annually to the City Council for approval. Any substantive change to the CIP after that must be resubmitted for approval by the City Council.

DEBT MANAGEMENT POLICY

Purpose

The City recognizes that the foundation of any well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt and provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and the structural features that may be incorporated. The debt policy should recognize a binding commitment to the full and timely repayment of all debt as a requirement for entry into the capital markets. Adherence to a debt policy helps to ensure that a government maintains a sound debt position and that credit quality is protected. Advantages of a debt policy are as follows:

- Enhances the quality of decisions by imposing order and discipline.
- Promotes consistency and continuity in decision making.
- Rationalizes the decision-making process.
- Identifies objectives for staff to implement.
- Demonstrates a commitment to long-term financial planning objectives.
- Regarded favorably by the rating agencies in reviewing credit quality.

This policy is intended only to address the City's criteria with respect to the issuance of debt which is secured by the full faith and credit of the City. Policies with respect to the issuance of revenue backed debt and other debt instruments will be adopted by City Council as such financing vehicles become necessary or prudent to accomplish future capital funding needs. This General Obligation debt policy will be reviewed and amended as necessary no less than every third year after its initial adoption.

I. Creditworthiness objectives

The City seeks to maintain the highest possible credit rating for all categories of short- and long-term General Obligation debt that can be achieved without compromising the delivery of basic City services and achievement of adopted City policy objectives. The City recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

- A. Financial Disclosure: Official statements accompanying debt issues, Annual Financial Reports, and continuous disclosure statements will meet (at a minimum), the standards articulated by the Governmental Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP).
- B. Capital Planning: To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and



long-term financial planning. Evidence of this commitment to systematic capital planning will be demonstrated through adoption of a five-year Capital Improvement Program (CIP) and adherence to the Short-Term Work Program component of the City's Comprehensive Plan.

Debt affordability measures

- A. **Assumption of Additional Debt:** The City shall not assume more tax supported general-purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments. The City acknowledges the importance of pay-as-you-go financing in meeting its capital funding requirements to date. The City reaffirms its commitment to pay-as-you-go financing and will consider the feasibility of this funding option prior to any issuance of long-term General Obligation debt. When appropriate, self-supporting debt (e.g., revenue bonds) shall be issued before general obligation bonds.
- B. **Affordability Targets:** The City acknowledges the importance of establishing and adhering to standards of affordability when issuing long term general obligation indebtedness. These standards may include but are not limited to outstanding direct and overlapping debt per capita, direct debt service payments as a percentage of current revenues and current expenditures, and undesignated general fund balance as a percent of annual revenues and expenditures. The City will conduct a review of rating agency target ranges for these criteria no less than every third year after the initial adoption of this policy and will endeavor to maintain actual debt, value and other appropriate ratios which equal or surpass the current acceptable ranges and/or ratios associated with the City's then current ratings. The decision on whether to assume new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to afford new debt as determined by the standards.

II. Purpose and uses of debt

- A. **Asset Life:** The City will consider long term financing for the acquisition, maintenance, replacement, or expansion of physical assets only if they have a useful life of at least five years. Debt will be used only to finance capital projects and equipment. City debt will not be issued for periods exceeding the useful life or average useful lives of the projects to be financed.
- B. **Use of Limited Tax General Obligation Debt:** Before assuming limited debt service financing, the City will consider all other financing alternatives or funding sources, including non-debt financing. The City shall only use limited tax anticipation notes (TAN):
 - Under catastrophic or emergency conditions; or
 - If the project to be financed will generate positive net revenues after debt service. Net revenues after debt service must not only be positive over the life of the bonds, but become positive on an annual basis within the first five years after completion of the project; or
 - If the project will significantly reduce City operating costs; or



- If an equal or greater amount of non-City matching funds will be lost if the City limited tax anticipation note funds are not applied in a timely manner; or
- If the project to be financed is less than \$1,000,000; or
- If the project to be financed provides essential City services or would so advance core City policy objectives that its value overrides the value of obtaining voter approval.

III. Debt standards and structure

- A. Length of Debt: Debt will be structured for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users.
- B. Debt Structure: Debt will be structured to achieve the lowest possible net cost to the City given market conditions, the urgency of the capital project, and the nature and type of security provided. Moreover, to the extent possible, the City will design the repayment of its overall debt to recapture rapidly its overall credit capacity for future use. The City shall strive to repay at least 20 percent of the principal amount of its debt within five years and at least 40 percent within ten years.
- C. Back-loading: The City will seek to structure debt with level principal and interest costs over the life of the debt. "Back-loading" of costs will be considered only when natural disasters or extraordinary or unanticipated external factors make the short term cost of the debt prohibitive, when the benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present, when such structuring is beneficial to the City's overall amortization schedule, or when such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.
- D. Variable Rate Debt: The City may choose to issue securities that pay a rate of interest that varies according to a formula that is pre-determined or results from a periodic remarketing of the securities, consistent with state law and covenants of pre-existing bonds, and depending on market conditions. The City will have no more than 15 percent of its outstanding general obligation bonds in variable rate form.
- E. Second Lien Debt: The City shall issue second lien debt only if it is financially beneficial to the City or consistent with creditworthiness objectives.
- F. Refunding: Periodic reviews of all outstanding debt will be conducted to determine refunding opportunities. Refunding will be considered, within federal tax law constraints, when there is a net economic benefit of the refunding or the refunding is essential to modernize covenants essential to operations and management. In general, advance refunding for economic savings will be undertaken when a net present value savings of at least three percent of the refunding principal can be achieved. Current refunding that produces a net present value savings of less than three percent will be considered on a case-by-case basis. Refunding with negative savings will not be considered unless there is a compelling public policy objective.



- G. **Bond Anticipation Notes:** Use of short term borrowing, such as bond anticipation and tax-exempt commercial paper, will be undertaken only if the transaction cost plus interest of the debt are less than the cost of internal financing, or available cash is insufficient to meet working capital requirements.
- H. **Credit Enhancements:** Credit enhancements, letters of credit, bond insurance, etc., may be used, but only when net debt service on the bonds is reduced by more than the costs of the enhancement.

IV. Debt administration and process

All short term and long-term debt must be approved by City Council. Short term debt would include lease purchase agreements, installment purchases, and professional service agreements. All purchases should be following the City's purchasing policy.

- A. **Bond Sales:** The City Manager shall produce appropriate ordinance(s) and, if needed, bond sale resolutions for consideration by the City Council. Before the sale of general obligation bonds the City Manager will submit a "Sources, Uses, and Payments" memo to the City Council identifying the source and use of bond proceeds, funds for deposit of all bond proceeds, and funds for payment of debt service. No bonds or other forms of general obligation indebtedness shall be incurred by the City without approval of the "Sources, Uses, and Payments" memo by the council.
- B. **Investment of Bond Proceeds:** All general obligation and revenue bond proceeds shall be invested as part of the City's consolidated cash pool unless otherwise specified by the bond legislation or by the City Manager or the Finance Director. Investments will be consistent with those authorized by existing City and State law and by the City's investment policies.
- C. **Costs and Fees:** All costs and fees related to issuance of bonds will be paid out of bond proceeds or by sources identified by the City Manager.
- D. **Call Provision:** Call provisions for bond issues shall be made as short as possible consistent with the lowest interest costs to the City. When possible, all bonds shall be callable only at par.
- E. **Competitive Sale:** In general, City debt will be issued through a competitive bidding process. Bids will be awarded on a true interest cost basis, providing other bidding requirements are satisfied.
- F. **Negotiated Sale:** Negotiated sales of debt will be considered when the complexity of the issue requires specialized expertise, when a change of underwriter may result in losses, when the negotiated sale would result in substantial savings in time or money, or when market conditions or City credit are unusually volatile or uncertain.
- G. **Underwriters:** For all competitive and negotiated sales, underwriters will be required to demonstrate sufficient capitalization and experience related to the debt issuance. The criteria used to select an underwriter in a competitive sale shall be the true interest cost. In a negotiated sale, the underwriter may be selected through a request for proposals (RFP). The criteria used to select an underwriter in a negotiated sale should include the following:
 - Overall experience
 - Market philosophy
 - Capability

- Financial statement
- Public finance team and resources
- Breakdown of underwriter's discount

- H. Financial Advisor: The City will retain an external independent financial advisor, to be selected for a term of up to four years, through a process administered by the City's Finance Department. The utilization of the financial advisor for particular bond sales will be at the discretion of the City Manager on a case-by-case basis and pursuant to the financial advisory services contract. The selection process for financial advisors will require comprehensive municipal debt experience, experience with diverse financial structuring requirements and pricing of municipal securities. Upon expiration of a four-year contract, the City has the option, after a full competitive process, of signing a new contract with the existing financial advisor. For each City bond sale, the financial advisor will provide the City information on pricing and underwriting fees for comparable sales by other issuers.
- I. Other Service Providers: The City Manager shall have the authority to periodically select other service providers (escrow agents, verification agents, trustees, arbitrage consultants, etc.) as necessary to meet legal requirements and minimize net City debt costs. These services can include debt restructuring services and security or escrow purchases. The City Manager may select a firm(s) to provide such financial services related to debt without an RFP. A firm so selected must receive City Council approval before conducting any transaction or providing any service.
- J. Arbitrage Compliance: The Department of Finance shall maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirement of the federal tax code.

V. Federal Tax Law

Record Keeping: All records relating to the tax-exempt debt needed to comply with Section 6001 of the Internal Revenue Code of 1986, as amended (the Code) will be maintained. These records will be kept in paper or electronic form and will include, among other things, (i) basic records relating to the transaction (including the bond documents, the opinion of bond counsel, etc.), (ii) documents evidencing the expenditure of the proceeds of the tax-exempt debt, (iii) documentation evidencing the use of tax-exempt debt-financed property by public and private entities (e.g., copies of management contracts, leases and research agreements) and (iv) documentation pertaining to any investment of tax-exempt debt proceeds (including the purchase and sale of securities, SLG subscriptions, yield calculations for each class of investments, actual investment income received from the investment of the proceeds of the tax-exempt debt, guaranteed investment contracts and rebate calculations. Such records must be maintained as long as the tax-exempt debt is outstanding, plus three years after the final payment or redemption date of the respective tax-exempt debt.

Use of Proceeds: A list of all property financed with the proceeds of the tax- exempt debt will be created and maintained. The use of such property will be monitored to ensure that such use does not constitute "private business use" within the meaning of the Code. Without limiting the foregoing, each contract, including but not limited to management contracts and leases, relating to such property will be reviewed by legal counsel prior to the execution of such contract.



Remedial Action: In the event that property financed with the proceeds of the tax-exempt debt is used in a manner that constitutes “private business use” or the property is sold, the remediation provisions of Treasury Regulation § 1.141-12 will be carried out in consultation with bond counsel.

Yield Restriction: If bond counsel advises that a fund or account needs to be yield restricted (i.e., not invested at a yield in excess of the tax-exempt debt), the monies on deposit in such fund or account will be invested in United States Treasury Obligations – State and Local Government Series, appropriate “yield reduction payments” will be made if permitted by the Code or the City Finance Director will establish other procedures to ensure that such fund or account is yield restricted.

Rebate: At the time, the tax-exempt debt is issued, the City Finance Director will determine if he or she reasonably expects that one of the arbitrage rebate exceptions will be satisfied. If the arbitrage rebate exception relates to the time over which the proceeds of the tax-exempt debt are spent, the City Finance Director will verify that the appropriate expenditures have been made at each milestone. If one of the milestones is not satisfied or the City Finance Director does not reasonably expect that one of the arbitrage rebate exceptions will be satisfied, an outside arbitrage rebate consultant will be retained unless the City Finance Director has determined that positive arbitrage will not be earned.

VI. Securities Law

Continuing Disclosure: The City will record and comply with any continuing disclosure undertaking entered with respect to tax-exempt debt. The City Finance Director will catalogue and determine any continuing disclosure undertaking entered by the City prior to the imposition of the Policy to ensure that its continuing disclosure obligations will be updated and satisfied going forward.

The City Finance Director will implement appropriate procedures to ensure that annually recurring disclosure obligations are timely fulfilled. Upon the occurrence of an event requiring the filing of an events notice under any continuing disclosure obligation, the City Finance Director will ensure such event notice is filed within ten (10) business days of the occurrence of such event.



INVESTMENT POLICY

1. Scope

This investment policy does not apply to the investment activities of the GEMBS employee retirement funds and the employee retirement accounts. This policy does apply to all remaining funds for the City of Morrow.

2. Objectives

- A.** Safety of the principal is the foremost objective of the City of Morrow. Those investing funds on the City's behalf must first ensure that capital losses are avoided by limiting credit and interest risk. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest risk is the risk that market value portfolios will fail due to an increase in general interest rates.
- B.** Liquidity is the second objective of the investment portfolio. The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be anticipated.
- C.** Return on Investment is the third objective of the investment portfolio. This objective is subordinate to safety and liquidity. After the first two objectives are met, the goal of the investment portfolio of the City of Morrow shall be designed to attain a market-average rate of return.
- D.** Maintaining the Public Trust is the fourth objective. City officials act as custodians of the public trust. In keeping with the public trust, the investment officials shall seek to avoid engaging in transactions which may jeopardize the public's faith in the abilities of those who govern the City of Morrow.

3. Delegation of Authority

The Finance Director is the designated investment officer of the City of Morrow and is responsible for the investment decisions. In the absence of the investment officer, the City Manager shall perform the duties. The investment officer is responsible for writing, maintaining, and establishing guidelines to be reviewed and approved by the City Council. The investment officer is responsible for the maintenance of other written administrative procedures consistent with this policy and the requisite compliance. City Council may create an investment committee to monitor the investment portfolio and the activities of the investment officer.

4. Prudence

The standard of prudence to be used by investment officials shall be the prudent person. The prudent person standard states: Investments shall be made with judgment and care under circumstances then prevailing which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an



individual security credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

5. Standards and Procedures

Standards and procedures created by the investment officer must be reduced to writing when possible.

6. Ethics and Conflicts of Interest

The investment officer shall read and familiarize himself/herself with the City of Morrow Charter.

7. Internal Controls

The investment officer shall establish and maintain a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent and control losses of public funds arising from fraud, employee error, and misrepresentation by third parties, or imprudent actions by employees and officers.

8. Reporting

The investment officer shall create reporting procedures that must be approved by the City Council.

9. Authorized Investment Instruments

All investment activity is required to be following Chapter 83 of Title 36 of the Official Code of Georgia, which establishes guidelines for local government investment procedures.

The City of Morrow may invest funds subject to its control and jurisdiction in the following:

- A. Certificates of deposit issued by banks insured by the FDIC. Deposits more than the FDIC coverage must be collateralized by securities with a market value equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral.
- B. Obligations issued by the United States government.
- C. Obligations fully insured or guaranteed by the United States government or a United States government agency.
- D. Obligations of any corporation of the United States government.
- E. Obligations of the State of Georgia or of other States.
- F. Obligations of other political subdivisions of the State of Georgia.
- G. The local government investment pool created by Code Section 36-83-8.

The City of Morrow shall only use those investment instruments allowed by state law. Those instruments not listed above, but allowable by state law must be approved by the City Council. The City Attorney must also approve any investment instrument not listed above. Prime bankers'



acceptance and repurchase agreements must be approved by affirmative vote of the City Council.

10. Banks and Dealer Selection

The investment officer will create banking service procurement procedures. The officer will be required to maintain a list of eligible banks and dealers. The institutions should be appropriately capitalized. The officer will create procedures for determining the creditworthiness of banks. Preference will be given to banks located within the City of Morrow to the extent possible. The preference should not jeopardize the investment policy objectives of safety, liquidity, and return on investment.

11. Diversification and Maturities

It is the policy of the City of Morrow to diversify its investment portfolio. Investments held should be diversified to the extent practicable to control the risk of loss resulting from over-concentration of assets in a specific maturity, issuer, instrument, dealer, or bank. Diversification strategies will be established by the investment officer and periodically reviewed by the Council. The average maturity date of securities may not exceed one year without City Council's approval. The investment officer shall diversify maturities and to the extent possible match those maturities to cash flows.

12. Safekeeping and Custody

All securities shall be held by a third-party custodian designated by the investment officer and approved by the Council. The third-party custodian shall be required to issue a safekeeping statement to the investment officer listing the specific instrument, rate, maturity, and other pertinent information. All securities transactions entered by the City of Morrow shall be conducted on a delivery-versus-payment basis. In other words, the security must be delivered before funds are released.

13. Performance Evaluation

The investment officer will seek to achieve or exceed a market rate of return on the City's portfolio. Given the safety and liquidity needs of the City, the basis used to determine whether market yields are being achieved shall be the one-year Treasury Bills.



FUND BALANCE POLICY

Background

The City of Morrow maintains its financial operations in a manner consistent with sound financial management principles, which always require that sufficient funds be retained by the City to provide a stable financial base. An adequate fund balance level is an essential element in both short-term and long-term financial planning. It serves to mitigate current and future risks, sustain operations during economic downturns, provides cash flow liquidity for the City's general operations, and enhances creditworthiness. Maintenance of sufficient levels of fund balance enables the City to stabilize funding for operations, stabilize taxes and fees, and realize cost savings in issuing debt. While adequate levels of fund balance are important, the City strives to maintain an appropriate amount that is neither too high nor low.

Purpose

This policy establishes guidelines for preserving an adequate fund balance to sustain financial stability and to provide prudent management of the City's financial reserves. Fund balance is a surplus of funds accrued from unexpended operating budgets and unanticipated revenues.

Components of fund balance

Fund balance consists of four accounts: restricted, designated, stabilization, and unassigned. Funding of these accounts follows the order listed.

- Restricted account consists of funds that are mandated by a third party through laws, regulations, and other legal requirements to be used for a specific purpose. There is no minimum funding requirement for this account.
- Designated account consists of funds set aside by ordinance or resolution (including annual budget resolutions) for specific purposes. There is no minimum funding requirement for this account.
- Stabilization account consists of a minimum of four months of general fund budgeted expenditures and transfers. As a part of the budget resolution, the City Council will annually commit the funding level of the stabilization account.
- Unassigned account consists of the remaining funds not segregated above. These funds may be used for new programs or positions desired outside of the current and established budget or for one-time capital investments. There is no minimum funding requirement for this account.

Policy

The stabilization account provides the City with a "rainy day" fund for use in unforeseen, unbudgeted emergency situations, such as rapidly declining real estate values and/or tax collection rates; the loss of a major taxpayer; sudden changes in revenues or spending requirements imposed by the



state or federal government; natural disasters or emergency infrastructure failures; or unforeseen litigation. A minimum of four months of general fund budgeted expenditures and transfers is prudent based upon an evaluation the City's operating characteristics, diversity of tax base, reliability of non-property tax sources, working capital needs, impact on bond rating, state and local economic outlooks, emergency and disaster risk, and other contingencies.

The City Manager will report to the City Council an estimated, unaudited balance of both the stabilization and unassigned account balances during the annual budget submission process. Recommendations of the use of these funds would be included as an element of the annual operating budget. In addition, any funds above the minimum requirement of four months maybe authorized by City Council in the budget resolution.

After the City has allocated resources to the stabilization account, any excess funds would be reported in the unassigned account and may be utilized for other municipal purposes, including, without limitations, additional capital improvement needs to be identified in the five-year capital improvement plan. The five-year capital improvement plan would include resource allocation of these unassigned funds.

Utilization

The stabilization account reserves below minimum standards should only be used to provide a short-term solution to maintaining services until projected revenue growth or necessary expenditure reductions are achieved to balance the budget. The City will evaluate the current economic conditions and their impact on future revenue projections to determine the extent of expenditure reductions or revenue increases that are required to achieve day-to-day financial balance.

Restoration

When it becomes necessary for the City to draw funds from the stabilization account, wherein the balance drops below the minimum level of four months, the City will develop a plan to replenish the account to the minimum level from net revenue surpluses in subsequent fiscal year(s) until the balance is restored to the minimum level.



FISCAL YEAR 2020-2021 BUDGET SUMMARY BY FUND

SUMMARY OF THE PROPOSED OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2020-2021

FUND DESCRIPTION	FISCAL YEAR 2021 PROPOSED BUDGET	FISCAL YEAR 2020 BUDGET	VARIANCE	PERCENTAGE CHANGE
GENERAL GOVERNMENT				
Fund 100- General Fund	\$ 8,667,165	\$ 11,088,682	\$ (2,421,517)	-21.84%
SPECIAL REVENUE FUNDS				
Fund 210 - Confiscated Asset Fund	\$ 18,000	\$ 46,920	\$ (28,920)	-61.64%
Fund 275 -Hotel-Motel Excise Tax Fund	\$ 600,000	\$ 1,200,727	\$ (600,727)	-50.03%
Fund 295 - Tourism Product Development Fund	\$ 184,268	\$ 187,500	\$ (3,232)	-1.72%
SUB-TOTAL SPECIAL REVENUE FUNDS	<u>\$ 802,268</u>	<u>\$ 1,435,147</u>	<u>\$ (632,879)</u>	-44.10%
			\$ -	
CAPITAL PROJECT FUNDS				
Fund 320 - SPLOST 2008 Capital Project Fund	\$ 500	\$ 34,941	\$ (34,441)	-98.57%
Fund 325 - SPLOST 2014 Capital Project Fund	\$ 1,600,000	\$ 429,807	\$ 1,170,193	272.26%
SUB-TOTAL CAPITAL PROJECT FUNDS	<u>\$ 1,600,500</u>	<u>\$ 464,748</u>	<u>\$ (1,135,752)</u>	-244.38%
ENTERPRISE FUND				
Fund 540 - Sanitation Collection Fund	\$ 1,356,825	\$0	\$ 1,356,825	100.00%
PROPERITARY FUND				
Fund - 745 Municipal Court Fund	\$ 1,549,600	\$0	\$ (1,549,600)	100.00%
GRAND TOTAL ALL FUNDS	<u>\$ 13,976,358</u>	<u>\$ 12,988,577</u>	<u>\$ (4,382,923)</u>	-33.74%



EQUITY REPORT FOR ALL FUNDS

The schedule below shows the equity balances for all active City financial funds as of June 8, 2020.

FUND EQUITY REPORT FOR ALL FUNDS AS OF JUNE 16, 2020

	SPECIAL REVENUE FUNDS				CAPITAL PROJECT FUNDS		ENTERPRISE FUNDS	
	General Fund	Confiscated Assets Fund	Hotel-Motel Excise Tax Fund	Tourism Product Development Fund	SPLOST 2008 Fund	SPLOST 2014 Fund	Sanitation Fund	Morrow Center Fund
Revenues	\$9,937,215.00	\$3,475.00	\$690,312.00	\$107,723.31	\$58.00	\$1,003,098.00	\$0.00	\$194,606.94
Expenditures	(\$9,558,550.00)	(\$46,920.00)	(\$582,858.35)	(\$149,160.00)	(\$34,883.00)	(\$429,807.00)	\$0.00	(\$302,449.50)
Net Position Gain (Loss)	\$378,665.00	(\$43,445.00)	\$107,453.65	(\$41,436.69)	(\$34,825.00)	\$573,291.00	\$0.00	(\$107,842.56)
Beginning Fund Balance	\$10,979,866.00	\$64,727.79	\$396,243.00	\$537,641.14	\$346,835.00	\$2,169,328.00	\$0.00	(\$58,762.00)
Net Fund Balance	\$11,358,531.00	\$21,282.79	\$503,696.65	\$496,204.45	\$312,010.00	\$2,742,619.00	\$0.00	(\$166,604.56)

CITY OF MORROW

Fiscal Year 2021 Budget

GENERAL FUND



The General Fund accounts for all financial resources except those required to be accounted for in another fund.



**FISCAL YEAR 2020-2021
OPERATING AND CAPITAL BUDGET
GENERAL FUND**

Budget Overview

The General Fund budget request for fiscal year 2020-2021 is \$ 8,667,165. The budget decreased by (21.84%) or (\$2,421,917) from the current year's budget of \$11,088,682. The City was able to reduce the General Funds expenditure budget for fiscal year 2020-2021, by limiting the cost for capital outlay to \$100,000 and by eliminating six full-time positions and five-part positions within the Public Works, Police and Fire Departments. The budget only includes \$100,000 of capital outlay that is related to anticipated grant awards for a fire safety grant and the Georgia Department of Transportation's annual LMIG road improvement grant; the budget for both expenditures is reported in one of two contingency funds line items within the City Council's budget.

General Fund's Fund Balance

As of June 30, 2019, the City of Morrow's General Fund ending that fiscal year with a fund balance (net savings) of \$10,979,866; a \$93,476 increase from the previous fiscal year. Of the \$10,979,866, \$7,180,786 was unrestricted and available for spending. The remaining non-spendable balance of \$3,799,080 was allocated as shown in the tables below as the categories of "non-spendable" and "restricted".

Non-Spendable Fund Balance	
Non-spendable:	Amount
Prepaid Expenses	253,022.00
Assets held for resale	103,619.00
Advances to other funds - URA + DDA	3,369,607.00
Total Nonspendable Fund Balance	3,726,248.00

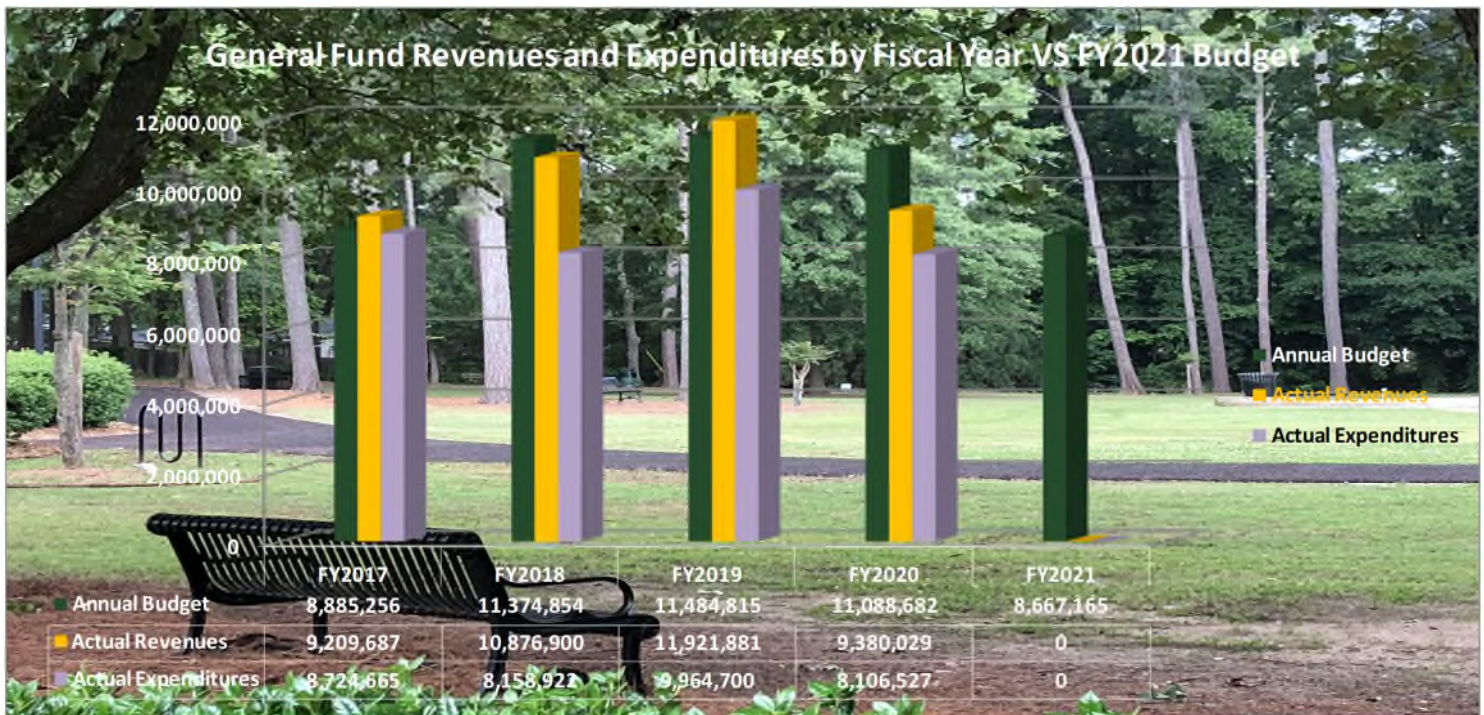
Restricted Fund Balance	
Restricted Fund Balance	Amount
Capital Projects	72,832.00
	0.00
	0.00
Restricted Fund Balance as of June 30, 2019	72,832.00

As of May 20, 2020, the City is reporting a net income of \$1,273,502 as revenue is exceeding the expenditures; thus, increasing the General Funds' fund balance to \$12,253,368. The City is anticipating increasing the fiscal year ending June 30, 2020 by at least a minimum of \$100,000 despite the outbreak of the COVID-19 pandemic and slow-down in revenues because each City department has taken steps to reduce spending within their departments to mitigate the loss of revenue. The City anticipates that the reduction in revenue will endure through at least the end of the calendar year 2020; therefore, the revenue estimates for fiscal year's 2020-2021 budget is very conservative and includes the use of a "transfer in" from the Sanitation Fund for the amount of \$34,237.

GENERAL FUND SUMMARY INFORMATION

The City's proposed General Fund revenue budget for fiscal year 2020-2021 is \$8,667,165 which is a (21.84%) decrease from the current year's \$11,088,682 budget by (\$2,421,917). One primary reason for the reduction in the budget is due to the removal of the sanitation collection functions from the General Fund. The sanitation function's budget is \$1,148,731. The sanitation collection services belong in a proprietary fund and should not have been placed in the General Fund budget in fiscal year 2019, and the current fiscal year 2020 budget.

The schedule below shows the general fund's three-year history comparing the annual budgets, the actual revenues, and actual expenditures for fiscal years 2017, 2018, 2019, and year-to-date 2020 budget and actual, compared to the fiscal year 2021 budget. The comparison indicates that fiscal year 2021's budget is lower than the 5 previous fiscal years' budgets.



GENENRAL FUND ANNUAL SUMMARY COMPARISONS

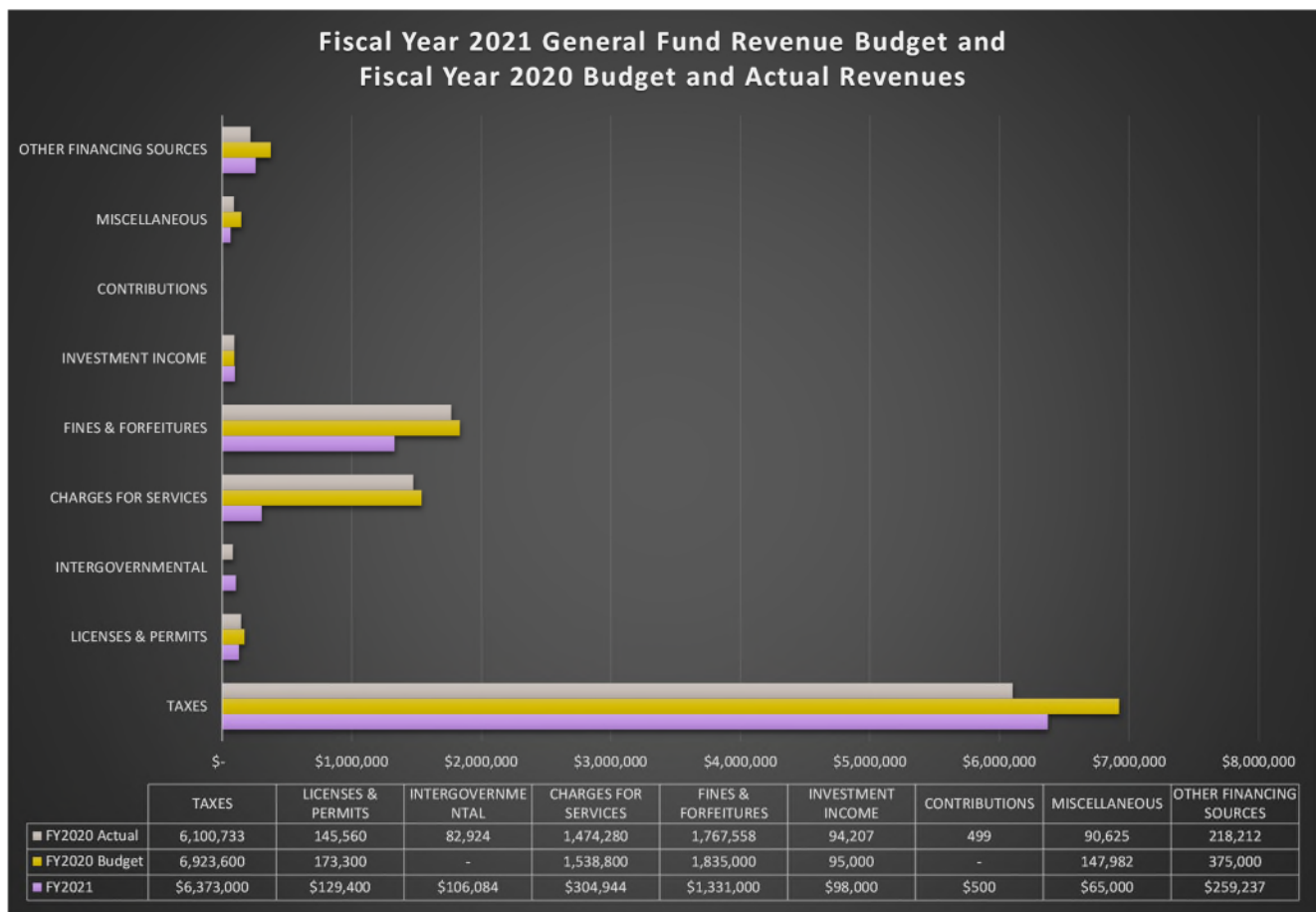
This schedule shows the summary of revenues by category and a summary of actual expenditures by department for fiscal years 2018 and 2019, the 2020 budget and the proposed budget for fiscal year 2021. The variance between fiscal years 2020 and 2021's budget is shown by dollar amount under the "Budget Variance" column and by percentage amount under the "% Change" column.

SUMMARY COMPARISON OF GENERAL FUND ANNUAL REVENUES							
DEPARTMENTS\DIVISIONS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ACTUAL	FY2021 BUDGET	BUDGET VARIANCE	% CHANGE
Taxes	6,803,699	6,903,741	6,923,600	6,100,733	6,373,000	(550,600)	-7.95%
Licenses and Permits	182,130	169,292	173,300	145,560	129,400	(43,900)	-25.33%
Intergovernmental	1,090,542	198,898	0	82,924	106,084	106,084	100.00%
Charges for Services	556,064	1,713,359	1,538,800	1,474,280	304,944	(1,233,856)	-80.18%
Fines and Forfeitures	1,520,030	2,137,083	1,835,000	1,767,558	1,331,000	(504,000)	-27.47%
Investment Income	58,641	136,930	95,000	94,207	98,000	3,000	3.16%
Contributions & Donations	39,800	681	0	499	500	500	100.00%
Miscellaneous	193,408	279,819	147,982	90,625	65,000	(82,982)	-56.08%
Other Financing Sources	432,585	382,079	375,000	218,212	259,237	(115,763)	-30.87%
Total Revenues	10,876,899	11,921,882	11,088,682	9,974,598	8,667,165	(2,421,517)	-21.84%
SUMMARY COMPARISON OF GENERAL FUND ANNUAL EXPENDITURES							
DEPARTMENTS\DIVISIONS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2020 ACTUAL	FY2021 BUDGET	BUDGET VARIANCE	% CHANGE
Mayor and Council	78,855	154,304	156,450	119,153	328,174	171,724	109.76%
City Clerk	76,037	74,005	93,919	82,671	107,444	13,525	14.40%
City Manager	152,730	172,210	235,767	175,374	573,601	337,834	143.29%
General Administration	149,030	474,782	558,831	686,436	0	(558,831)	-100.00%
Elections	10,953	0	15,000	0	2,000	(13,000)	-86.67%
Finance	209,296	223,063	263,062	257,157	405,145	142,083	54.01%
Law	195,368	84,950	125,000	94,647	80,000	(45,000)	-36.00%
Information Technology	103,261	124,243	208,584	122,429	153,135	(55,449)	-26.58%
Building Maintenance	403,491	0	0	0	0	0	0.00%
Municipal Court	416,672	491,619	516,928	467,860	313,719	(203,209)	-39.31%
Police Department	2,130,902	2,072,680	2,313,716	2,197,043	2,049,618	(264,098)	-11.41%
Police Special Detail Services	0	0	0	0	91,503	91,503	100.00%
Fire Department	2,244,369	2,403,144	2,334,620	2,155,920	2,298,495	(36,125)	-1.55%
Emergency Management	100,000	100,000	100,000	0	20,000	(80,000)	-80.00%
Public Works Department	1,008,955	1,062,765	1,463,236	1,011,928	1,080,065	(383,171)	-26.19%
Sanitation	0	1,173,510	1,088,955	939,884	0	(1,088,955)	-100.00%
Planning and Zoning	115,926	97,316	168,787	91,245	105,045	(63,742)	-37.76%
Economic Development	1,166,568	1,256,109	1,179,745	93,821	0	(1,179,745)	-100.00%
Debt Service	0	0	0	1,062,982	1,059,221	1,059,221	100.00%
Other Financing Uses	0	0	266,082	0	0	(266,082)	-100.00%
Total Expenditures	8,562,413	9,964,700	11,088,682	9,558,550	8,667,165	(2,421,517)	-21.84%
NET INCOME (LOSS)	2,314,486	1,957,182	0	416,048	0		

GENERAL FUND REVENUES

The revenue for the General Funds proposed budget for fiscal year 2021 is primarily coming from taxes as shown in the table and graph below:

Revenue Categories	FY2021 BUDGET
Taxes	6,373,000
Licenses and Permits	129,400
Intergovernmental	106,084
Charges for Services	304,944
Fines and Forfeitures	1,331,000
Investment Income	98,000
Contributions & Donations	500
Miscellaneous	65,000
Other Financing Sources	259,237
Total Revenues	8,667,165





GENERAL FUND DETAILED REVENUE BUDGET

The details of the proposed revenue budget for fiscal year 2020-2021 along with the current FY2020 budget, FY2020 year-to-date actual revenue collections as of May 18, 2020 and the actual revenue collections for fiscal years 2012 to 2018 are disclosed on the next three pages.

Fund	Object	LEVEL 5 DESCRIPTION	FY2021 BUDGET REQUEST	Dollar Value Variance FY21 vs. FY20	Percentage Variance FY21 VS. FY20	FY2020 BUDGET	FY2020 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL	FY2013 ACTUAL	FY2012 ACTUAL
TAXES																
100	311100	REAL PROPERTY TAX	2,200,000	(100,000)	-4.35%	2,300,000	2,230,734	3,000,000	2,211,645	2,072,963	2,199,636	2,114,088	2,049,433	2,103,325	1,740,356	1,877,548
100	311200	DELINQUENT PROPERTY TAXES	100,000	70,000	233.33%	30,000	147,221	90,000	89,923	37,233	115,191	0	0	0	0	0
100	311310	MOTOR VEHICLE TAX	17,000	1,000	6.25%	16,000	22,404	8,000	17,130	21,240	28,236	29,515	83,565	46,984	101,397	82,628
100	311315	MOTOR VEHICLE TITLE AD VALOREM	59,000	(11,000)	-15.71%	70,000	88,547	75,000	122,151	78,936	59,550	97,037	134,140	226,400	49,271	0
100	311340	INTANGIBLES TAX	16,000	1,000	6.67%	15,000	18,830	23,000	13,089	19,477	9,111	24,969	24,113	10,771	5,669	4,940
100	311350	RAILROAD EQUIPMENT TAXES	2,000	0	0.00%	2,000	0	4,000	2,343	2,134	1,752	4,021	0	0	0	0
100	311600	REAL ESTATE TRANSFER TAX	17,000	3,000	21.43%	14,000	17,525	14,000	20,947	10,814	5,190	9,695	9,512	11,980	1,756	5,190
100	311710	ELECTRIC	410,000	(90,000)	-18.00%	500,000	505,510	500,000	512,255	489,900	510,339	548,408	535,695	524,862	537,425	590,744
100	311730	GAS	40,000	0	0.00%	40,000	36,092	37,000	44,637	37,532	36,929	37,056	38,471	44,715	45,940	47,543
100	311760	TELEPHONE	20,000	(5,000)	-20.00%	25,000	18,075	25,000	25,015	28,299	30,871	41,208	30,710	23,503	34,589	41,498
100	311765	CABLE-COMCAST	45,000	0	0.00%	45,000	46,000	60,000	44,081	44,364	51,637	48,022	45,289	43,758	41,559	36,138
100	313100	LOCAL OPTION SALES & USE TAX	1,800,000	(300,000)	-14.29%	2,100,000	1,110,240	2,160,000	1,923,695	2,204,525	2,025,574	1,912,697	1,697,378	1,609,741	1,707,532	1,654,007
100	314200	ALCOHOLIC BEVERAGE EXCISE TAX	90,000	(13,000)	-12.62%	103,000	88,462	80,000	109,577	103,671	102,208	74,434	83,240	70,930	68,357	97,151
100	314300	ALCOHOLIC BEV. MIX DRINK TAX	55,000	(5,000)	-8.33%	60,000	50,728	35,000	75,771	52,255	37,275	35,446	54,643	28,964	26,525	27,381
100	314400	EXCISE TAX ON RENTAL VEHICLES	140,000	40,000	40.00%	100,000	157,101	90,000	175,677	110,537	0	0	0	0	0	0
100	316100	BUSINESS & OCCUPATION TAXES	850,000	(125,000)	-12.82%	975,000	512,748	1,000,000	977,078	965,240	1,104,043	875,159	873,879	873,761	846,178	890,608
100	316300	FINANCIAL INSTITUTION TAX	65,000	0	0.00%	65,000	73,225	65,000	68,760	66,275	67,574	74,619			0	0
100	316200	INSURANCE PREMIUM TAXES	425,000	(25,000)	-5.56%	450,000	478,431	400,000	450,477	425,616	399,700	369,232	345,938	332,459	321,091	302,298
100	319400	BUSINESS LIC PENALTY/INTEREST	5,000	(1,000)	-16.67%	6,000	1,744	3,500	5,066	16,936	19,828	8,787	0	0	0	304
100	319110	PENALTY DELINQUENT PROP TAXES	8,000	3,500	77.78%	4,500	23,454	2,700	8,674	7,636	10,620	0	0	0	0	0
100	319120	INTEREST DELINQUENT PROP TAXES	8,000	5,000	166.67%	3,000	19,480	900	5,725	8,014	17,785	0	0	0	0	0
100	319500	FI FA ON DELINQUENT TAX BILLS	1,000	900	900.00%	100	5,670	250	25	101	413	0	0	0	0	0
SUB-TOTAL TAXES			6,373,000	(550,600)	-7.95%	6,923,600	5,652,221	7,673,350	6,903,741	6,803,699	6,833,462	6,304,393	6,006,006	5,952,153	5,527,645	5,657,978

LICENSES AND PERMITS

100	321100	ALCOHOLIC BEVERAGES	60,000	0	0.00%	60,000	54,550	75,000	61,295	59,350	49,450	55,250	51,552	41,700	38,201	56,917
100	321140	POURING PERMIT	10,000	(15,000)	-60.00%	25,000	10,497	10,000	18,304	38,112	12,825	19,245	28,775	22,650	18,450	19,318
100	321200	BUSINESS LIC GA INS	14,000	(2,000)	-12.50%	16,000	16,576	14,400	19,435	15,125	15,975	17,555	23,982	15,730	15,580	12,780
100	323120	BUILDING PERMITS	30,000	(20,000)	-40.00%	50,000	44,563	22,000	46,643	44,018	77,814	125,725	194,001	74,691	98,153	47,939
100	323130	PLUMBING LICENSE	800	(700)	-46.67%	1,500	1,020	1,000	1,640	2,639	4,600	1,960	3,280	3,275	1,040	3,637
100	323140	ELECTRICAL PERMITS	800	(3,200)	-80.00%	4,000	2,020	2,500	4,455	3,335	5,820	5,285	5,232	5,630	3,457	4,391
100	323160	HEATING & A/C PERMITS	2,000	500	33.33%	1,500	2,020	1,000	2,225	705	2,930	1,825	3,238	1,945	1,555	1,545
100	323170	MOVIE PRODUCTION PERMITS	0	0	0.00%	0	0	0	0	0	0	0	0	0	(1,700)	(1,300)
100	323190	REZONING PERMITS	0	0	0.00%	0	1,300	0	0	1,300	0	0	35	650	650	300
100	323195	CERT OF OCCUPANCY	1,500	(500)	-25.00%	2,000	1,150	1,500	1,875	2,160	4,121	6,718	5,910	5,850	4,385	3,280
100	323198	TREE REMOVAL PERMIT	300	0	0.00%	300	100	400	300	300	450	350	856	600	360	523
100	323200	OTHER LICENSE & PERMITS	7,000	(2,000)	-22.22%	9,000	7,485	8,000	8,660	11,322	17,309	18,548	24,328	19,434	7,902	0
100	323210	GOLD BUYERS PERMITS	0	0	0.00%	0	0	0	0	0	0	75	75	225	1,425	1,190
100	323900	FIREMARSHALL INSPECTION FEES	3,000	(1,000)	-25.00%	4,000	2,840	2,000	4,460	3,765	2,445	4,308	2,831	4,072	2,688	15,796
SUB-TOTAL LICENSES AND PERMITS			129,400	(43,900)	-25.33%	173,300	144,121	137,800	169,292	182,130	193,739	256,844	344,095	196,452	192,146	166,316



Fund	Object	LEVEL 5 DESCRIPTION	FY2021 BUDGET REQUEST	Dollar Value Variance FY21 vs. FY20	Percentage Variance FY21 VS. FY20	FY2020 BUDGET	FY2020 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL	FY2013 ACTUAL	FY2012 ACTUAL
INTER-GOVERNMENTAL REVENUES																
100	331110	DIRECT FEDERAL GRANT	34,084	34,084	0.00%	0	0	123,473	123,473	0	16,357	336,306	0	38,802	110,847	814,566
100	331150	OPERATING GRANT INDIRECT	0	0	0.00%	0	0	0	0	0	125,000	0	0	0	0	0
100	334110	DIRECT STATE GRANT	0	0	0.00%	0	0	2,594	2,593	1,020,683	2,648	0	0	172,043	35,000	900
100	334150	STATE GRANTS - LMIG	72,000	72,000	100.00%	0	82,924	72,832	72,832	69,859	116,124	0	48,336	46,755	57,196	56,549
100	336000	LOCAL GOVT GRANTS	0	0	0.00%	0	0	0	0	0	0	0	0	0	0	12,000
100	338100	LAKE CITY CONTRACT FIRE	0	0	0.00%	0	0	0	0	0	0	0	375,000	375,000	375,000	375,000
100	338200	LAKE CITY CONTRACT - GAS	0	0	0.00%	0	0	0	0	0	0	0	70,290	88,519	73,433	74,590
SUB-TOTAL INTERGOVERNMENTAL			106,084	106,084	100.00%	0	82,924	198,899	198,898	1,090,542	260,129	336,306	493,626	721,119	651,476	1,333,605

CHARGES FOR SERVICES																
100	341510	CONVENIENCE FEES	37,041	32,541	723.13%	4,500	54,762	5,000	6,858	614	10,708	13,586	13,161	17,043	17,104	25,208
100	342110	OPEN RECORDS REQUESTS	500	(500)	-50.00%	1,000	365	750	859	1,220	1,110	868	1,280	570	1,045	4,491
100	342120	ACCIDENT REPORTS	10,000	0	0.00%	10,000	10,520	2,000	9,300	9,704	5,326	5,692	4,799	5,088	4,276	6,763
100	342140	CRIMINAL HISTORY REPORTS	7,000	(3,000)	-30.00%	10,000	7,470	3,000	10,089	12,356	4,618	7,540	9,500	9,240	10,479	11,240
100	342141	TAXI APPLICATION	0	0	0.00%	0	0	0	0	4,120	0	240	640	880	720	475
100	342142	VEHICLE APPLICATION	0	0	0.00%	0	0	0	0	0	0	160	720	880	800	500
100	342143	VEHICLE DECAL	0	0	0.00%	0	0	0	0	0	0	0	0	0	0	105
100	342144	TAXI PERMIT	0	0	0.00%	0	0	0	0	0	0	0	405	715	1,040	830
100	342145	TAXI RENEWAL	0	0	0.00%	0	0	0	0	0	0	130	390	585	650	845
100	342146	VEHICLE INSPECTION	0	0	0.00%	0	0	0	0	0	0	0	0	0	0	350
100	342148	PEDDLER PERMIT FEES	100	(50)	-33.33%	150	0	250	0	0	125	300	275	25	0	250
100	342150	NOTARY FEES	50	0	0.00%	50	46	50	80	0	27	24	34	62	238	65
100	342160	WALMART SECURITY	91,503	1,503	1.67%	90,000	74,268	40,000	106,463	76,148	54,355	48,769	33,866	44,240	46,181	36,428
100	342170	TOWING SERVICE FEES	8,000	(2,000)	-20.00%	10,000	8,265	12,000	9,575	11,475	9,650	8,250	6,725	9,500	10,975	775
100	341910	ELECTION QUALIFYING FEES	0	0	0.00%	0	0	0	0	0	0	1,944	0	1,080	0	1,404
100	342210	FALSE ALARMS	0	0	0.00%	0	0	0	0	0	0	0	0	0	950	0
100	342215	FIRE / MEDICAL REPORTS	200	(800)	-80.00%	1,000	6	3,700	1,508	3,576	908	54	146	29	41	3
100	342600	AMBULANCE FEES	150,000	6,000	4.17%	144,000	161,806	425,000	166,328	342,432	140,741	159,496	130,881	243,402	170,504	277,393
100	342610	NON-EMERGENCY TRANSPORT	0	0	0.00%	0	0	0	0	0	0	0	0	0	3,208	463,665
100	344110	RESIDENTIAL SANITATION	0	(390,000)	-100.00%	390,000	326,607	396,750	414,318	0	0	0	0	0	0	0
100	344112	COMMERCIAL SANITATION	0	(783,000)	-100.00%	783,000	709,908	782,500	899,776	0	0	0	0	0	0	0
100	344140	RESIDENTIAL STREET LIGHT FEE	0	(95,000)	-100.00%	95,000	88,020	140,000	88,130	90,730	80,519	0	0	0	0	0
100	347200	COMMUNITY ROOM ACTIVITY FEE	0	0	0.00%	0	0	0	0	3,590	10,253	4,650	3,170	550	1,125	0
100	349300	BAD CHECK FEES	50	(50)	-50.00%	100	25	100	75	100	19	100	730	75	152	100
100	349400	CAR CHARGING STATION FEES	500	500	100.00%	0	965	0	0	0	0	0	0	0	0	0
SUB-TOTAL CHARGES FOR SERVICES			304,944	(1,233,856)	-80.18%	1,538,800	1,443,033	1,811,100	1,713,359	556,064	318,359	251,803	206,722	333,964	269,488	830,890
100	351170	MUNICIPAL COURT	1,331,000	(469,000)	-26.06%	1,800,000	1,644,847	1,100,000	2,096,418	1,472,017	922,986	1,068,016	1,950,000	1,990,058	2,387,368	4,074,029
100	351190	RED LIGHT FINES	0	0	0.00%	0	0	0	0	0	0	0	0	0	91,841	166,557
100	351200	TECHNOLOGY FEE ADD-ON	0	(35,000)	-100.00%	35,000	24,720	35,000	40,665	48,013	44,421	53,556	66,083	96,467	98,998	121,098
32	GENERAL FUND MICROSOFT		1,331,000	(504,000)	-27.47%	1,835,000	1,669,567	1,135,000	2,137,083	1,520,030	967,407	1,121,572	2,016,083	2,086,525	2,578,207	4,361,684

Fund	Object	LEVEL 5 DESCRIPTION	FY2021 BUDGET REQUEST	Dollar Value Variance FY21 vs. FY20	Percentage Variance FY21 VS. FY20	FY2020 BUDGET	FY2020 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL	FY2013 ACTUAL	FY2012 ACTUAL
INVESTMENT INCOME																
100	361000	INTEREST REVENUES	98,000	3,000	3.16%	95,000	94,207	25,000	136,930	58,641	14,312	5,529	1,942	1,557	2,574	3,031
100	362000	REALIZED GAINS\LOSSS INVESTMENTS	0	0	0.00%	0	0	0	0	0	0	0	0	1,360	955	0
		SUB-TOTAL INVESTMENT INCOME	98,000	3,000	3.16%	95,000	94,207	25,000	136,930	58,641	14,312	5,529	1,942	2,917	3,529	3,031

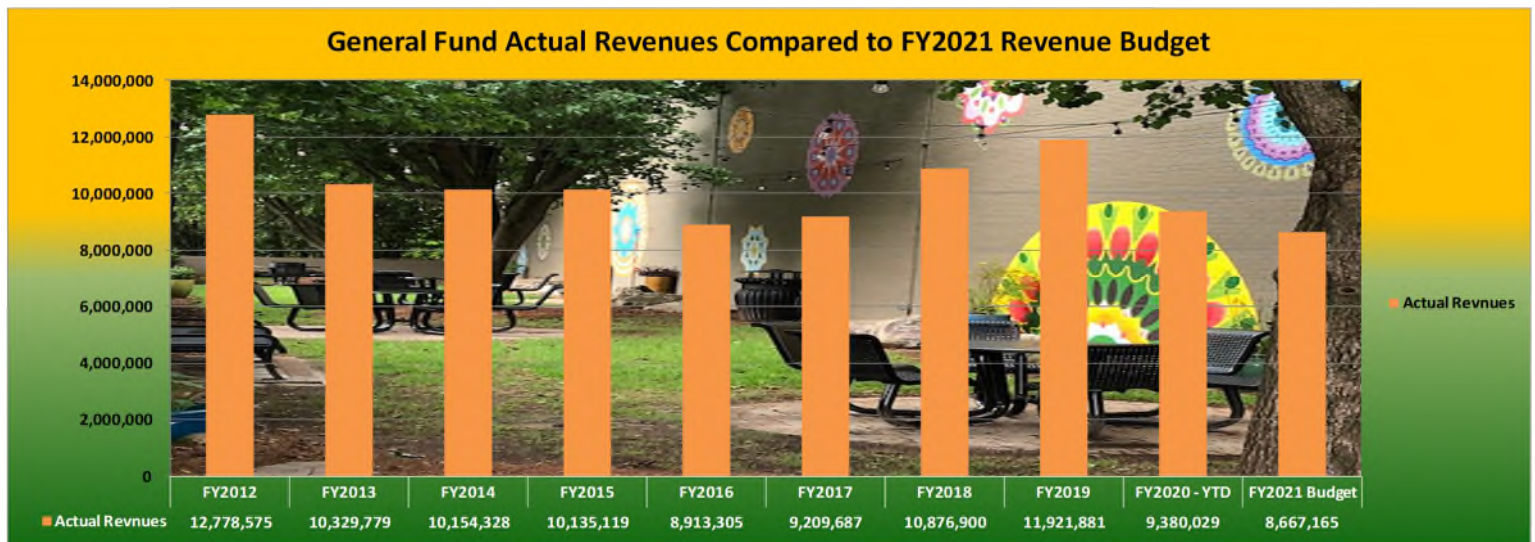
CONTRIBUTIONS																
100	371000	PRIVATE SOURCE GRANTS	500	500	100.00%	0	499	681	680	35,000	0	5,271	0	8,554	0	0
100	371000	DONATED ASSETS	0	0	0.00%	0	0	0	0	4,800	0	0	0	0	0	0
		SUB-TOTAL CONTRIBUTIONS	500	500	100.00%	0	499	681	680	39,800	0	5,271	0	8,554	0	0

MISCELLANEOUS REVENUE																
100	383000	REIMB FOR DAMAGED PROPERTY	10,000	10,000	100.00%	0	15,129	1,000	45,238	0	(852)	10,848	4,590	8,400	100,212	6,228
100	381010	RENTAL PROPERTY INCOME	45,000	15,000	50.00%	30,000	38,314	9,000	45,009	29,899	29,199	26,781	30,407	55,236	26,591	53,554
100	381015	TOURIST CENTER RENTAL DMO	0	(107,982)	-100.00%	107,982	0	107,985	47,937	107,982	35,994	0	0	0	0	0
100	389000	MISCELLANEOUS REVENUE	10,000	0	0.00%	10,000	10,135	10,000	141,635	55,526	24,104	39,649	75,541	4,019	9,619	7,541
		SUB-TOTAL MISCELLANEOUS REVENUE	65,000	(82,982)	-56.08%	147,982	63,578	127,985	279,819	193,408	88,445	77,278	110,538	67,655	136,422	67,323

OTHER FINANCING SOURCES																
100	391211	CONTRI FROM MOTOR TAX FUND	0	0	0.00%	0	0	0	0	0	44,104	43,480	38,811	33,215	19,772	15,359
100	391210	CONTRI FROM HOTEL/MOTEL TAX FD	225,000	(150,000)	-40.00%	375,000	215,447	375,000	367,904	374,791	396,559	378,335	431,919	321,708	304,813	235,707
100	391214	CONTRI FROM SANITATION FUND	34,237	34,237	0.00%	0	0	0	0	46,295	70,000	119,829	147,419	137,870	118,725	86,964
100	392100	SALE OF FIXED ASSETS	0	0	0.00%	0	2,765	0	14,175	11,500	23,171	12,665	37,435	0	65,762	19,718
100	393200	PROCEEDS-SPECIAL ASSESSMENT DEBT	0	0	0.00%	0	0	0	0	0	0	0	0	292,196	461,794	0
100	393500	INCEPTION OF CAPITAL LEASE	0	0	0.00%	0	0	0	0	0	0	0	300,523	0	0	0
	39XXXX	BUDGETED FUND BALANCE	0	0	100.00%	0	0	0	0	0	0	0	0	0	0	0
		SUB-TOTAL OTHER FINANCING SOURCES	259,237	(115,763)	-30.87%	375,000	218,212	375,000	382,079	432,585	533,834	554,309	956,107	784,989	970,866	357,748
		GRAND TOTAL GENERALFUND REVENUES:	8,667,165	(2,421,517)	-21.84%	11,088,682	9,368,362	11,484,815	11,921,881	10,876,900	9,209,687	8,913,305	10,135,119	10,154,328	10,329,779	12,778,575

REVENUE TRENDS

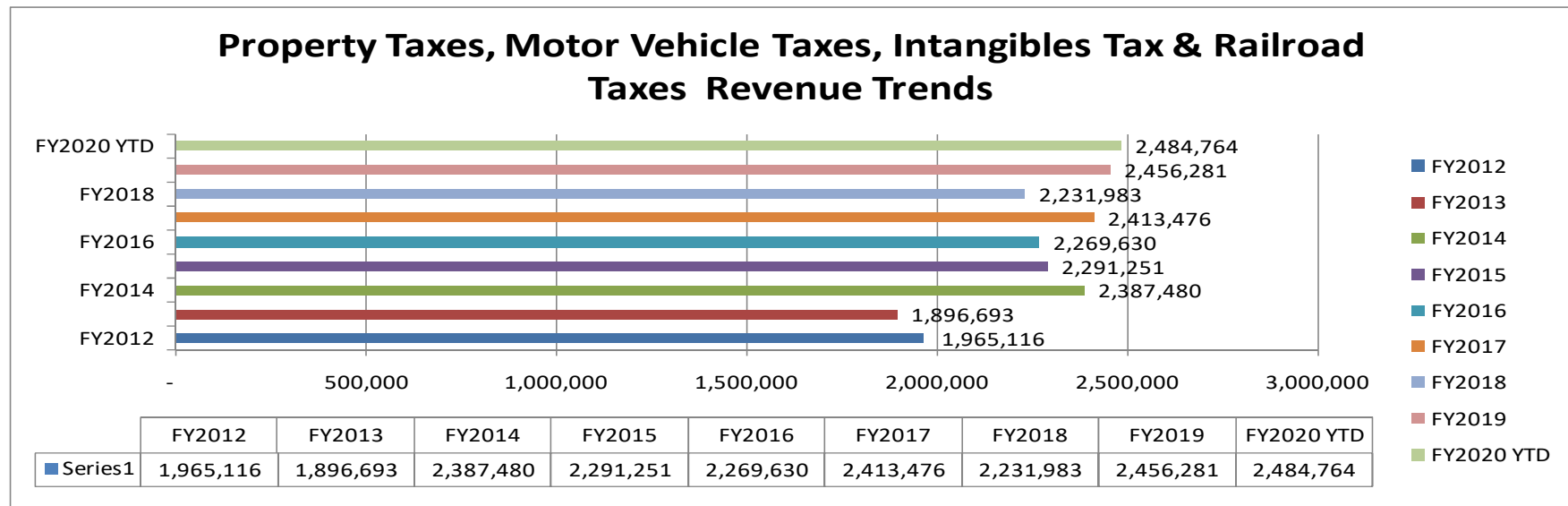
The graph below shows the total revenues collected by the City of Morrow from fiscal year 2012 to May 18, 2020 of fiscal year 2020. Fiscal Years 2019 and 2020 include revenue collected for residential and commercial sanitation services; prior to fiscal year 2019 these revenues were reported in the Sanitation Enterprise Fund. Prior to the end of fiscal year 2020, the City will remove the residential and commercial sanitation revenues from the General Fund and place it back into the Sanitation Enterprise Fund. If the Sanitation revenues were removed today, this would reduce the General Fund's revenues by \$731,725 from \$8,658,955 to \$7,927,230. Overall, the total General Fund revenues are trending slightly behind prior years' revenues due to the shut-down of businesses because of the Covid-19 pandemic. The subsequent graphs will show some of the detailed revenue lines items (categories) that have been directly impacted.





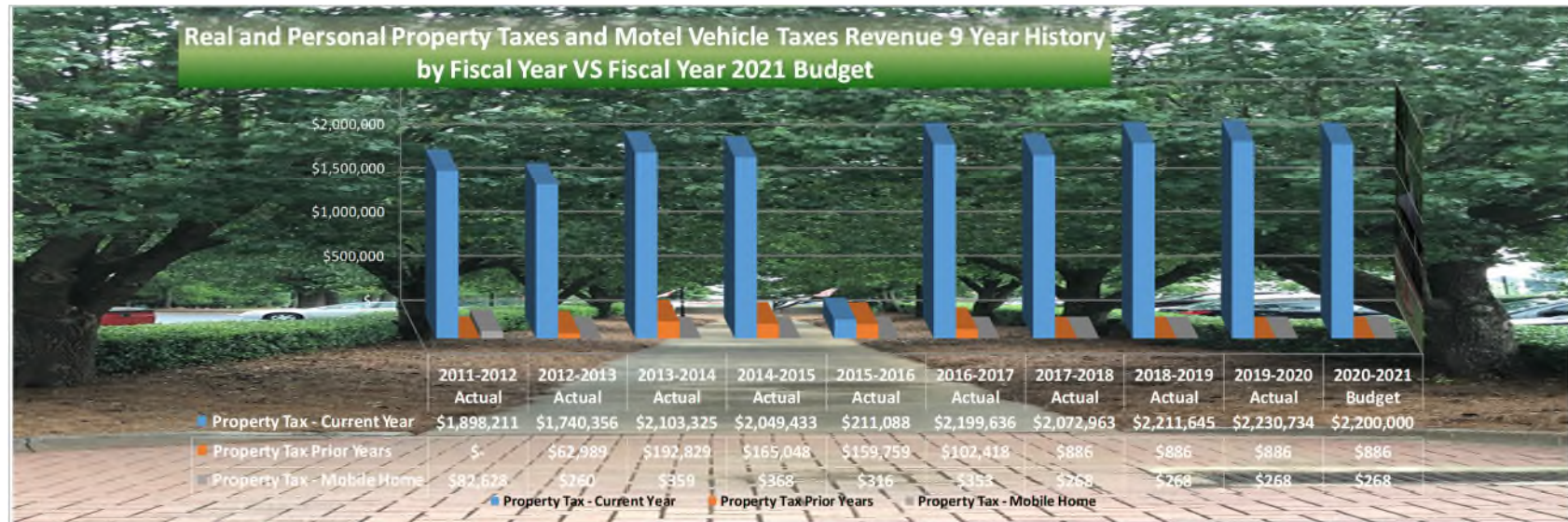
REVENUE TRENDS – PROPERTY TAXES

The graph below shows the General Fund property tax revenue trends for fiscal year 2012 through May 18, 2020 of fiscal year 2020. The property tax revenue categories include real property taxes, motor vehicle taxes, motor vehicle title ad valorem taxes, intangible taxes, and railroad equipment taxes. Even though fiscal year 2020 only includes 10 months of revenue collections, fiscal year 2020 revenues are trending higher than all the previous fiscal years full 12 months of revenue collections.



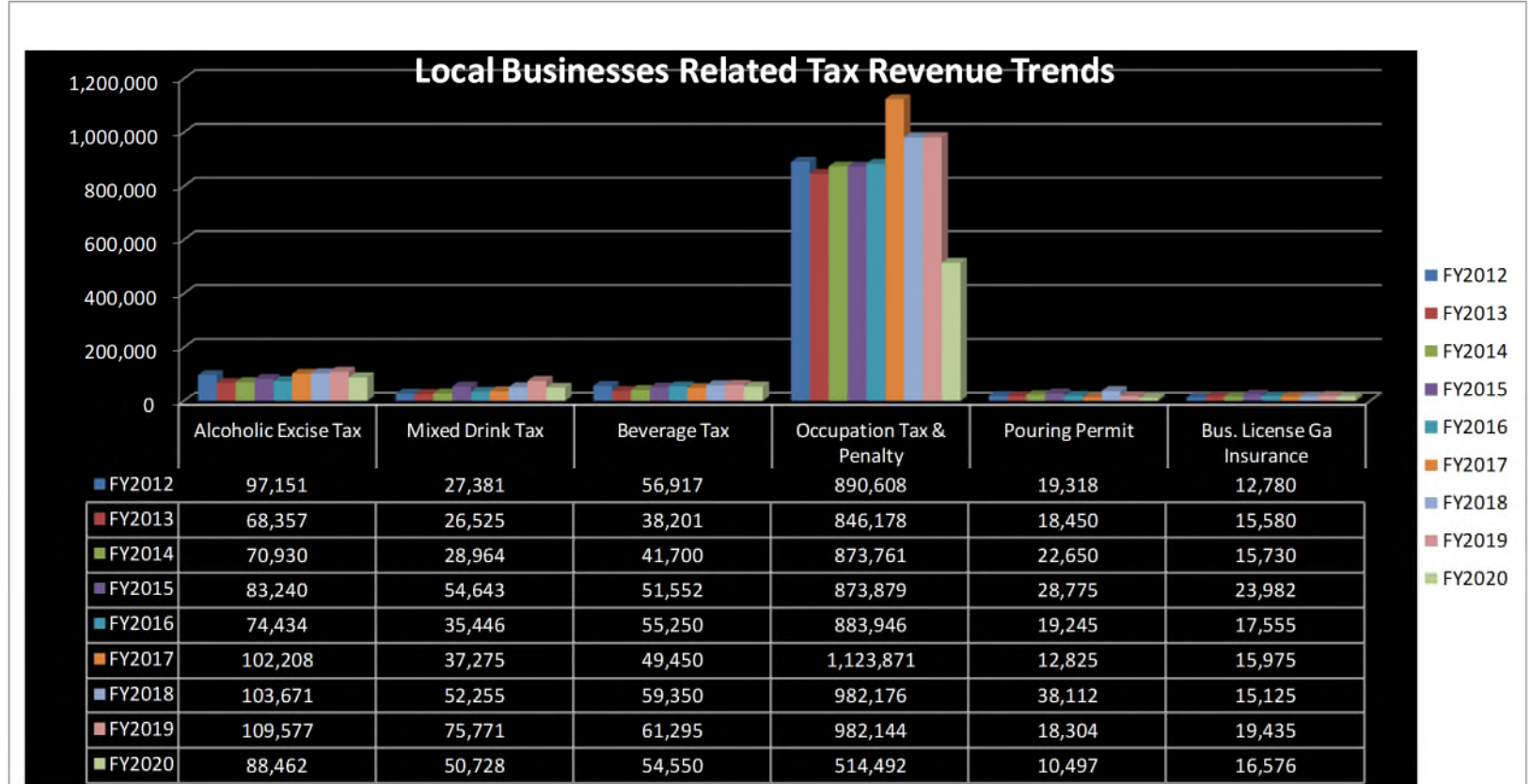
TAXES DESCRIPTION	FY2020 BUDGET	FY2020 ACTUAL	FY2019 BUDGET	FY2019 ACTUAL	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL	FY2013 ACTUAL	FY2012 ACTUAL
REAL PROPERTY TAX	2,300,000	2,227,256	3,000,000	2,211,645	2,072,963	2,199,636	2,114,088	2,049,433	2,103,325	1,740,356	1,877,548
DELINQUENT PROPERTY TAXES	30,000	146,155	90,000	89,923	37,233	115,191	0	0	0	0	0
MOTOR VEHICLE TAX	16,000	20,997	8,000	17,130	21,240	28,236	29,515	83,565	46,984	101,397	82,628
OR VEHICLE TITLE AD VALOREM	70,000	75,023	75,000	122,151	78,936	59,550	97,037	134,140	226,400	49,271	0
INTANGIBLES TAX	15,000	15,333	23,000	13,089	19,477	9,111	24,969	24,113	10,771	5,669	4,940
RAILROAD EQUIPMENT TAXES	2,000	0	4,000	2,343	2,134	1,752	4,021	0	0	0	0
TOTALS	2,433,000	2,484,764	3,200,000	2,456,281	2,231,983	2,413,476	2,269,630	2,291,251	2,387,480	1,896,693	1,965,116

The graph below compares the real and personal property taxes and motor vehicle taxes for fiscal years 2012 to 2020 to the fiscal year 2021 budget. The graph indicates that the fiscal year 2020 property tax collections are much higher than the previous eight fiscal years collections; however, the City is still anticipating a decline in the collections from 2021 fiscal year due to the impact of the Covid-19 pandemic on the economic.



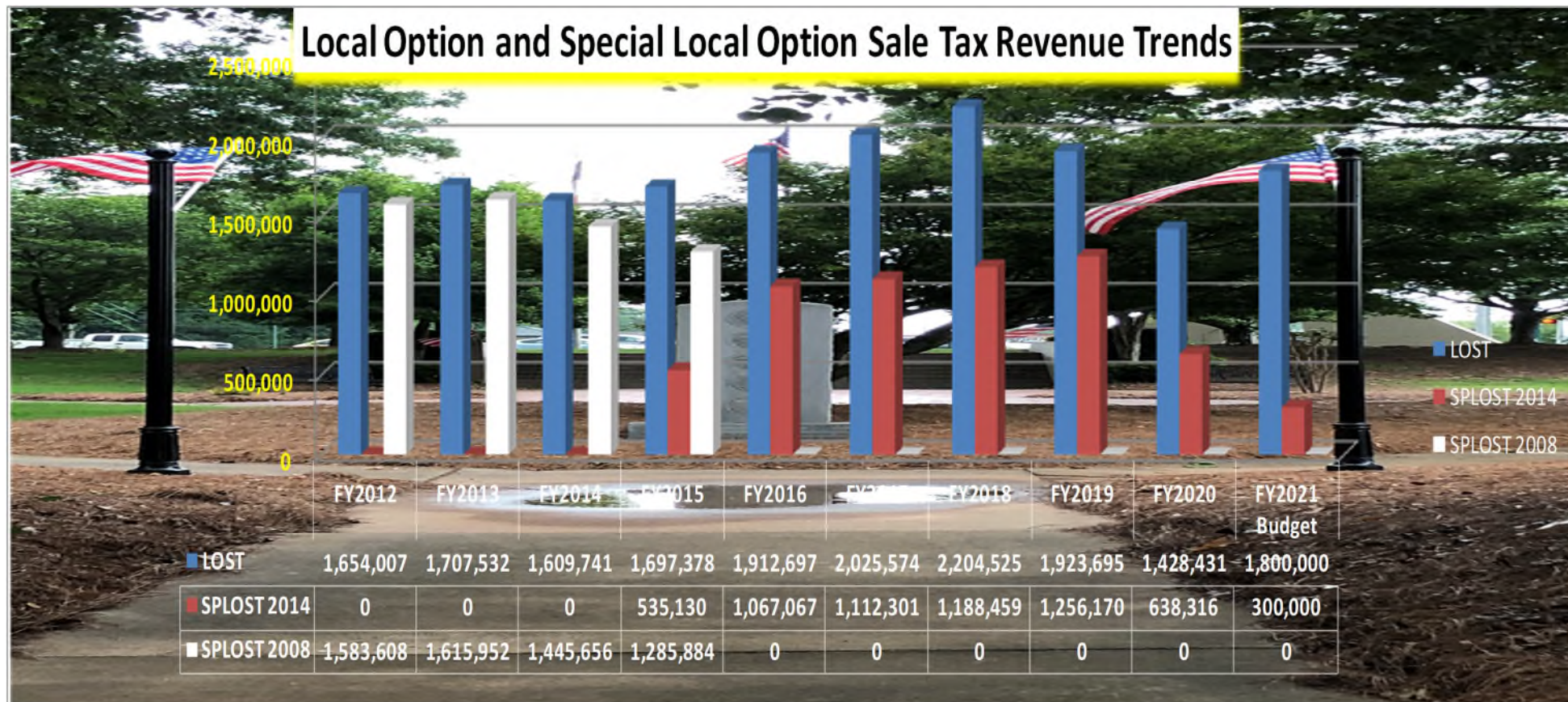
REVENUE TRENDS – BUSINESS RELATED TAXES

The graph below shows the General Fund revenue collected from local businesses operating in the City of Morrow for fiscal year 2012 through May 18, 2020 of fiscal year 2020. The categories included in this graph are revenues for Alcohol Excise taxes, Distilled Spirits Mixed Drink taxes, Alcoholic Beverage taxes, Occupation taxes and related penalties, Pouring Permit and Business License Georgia Insurance taxes. Due to the shutdown of businesses because of the Covid-19 pandemic, it appears that the fiscal year 2020 revenues are lagging significantly compared to prior fiscal years. The City anticipates that these revenues will continue to decline in relation to the economic conditions impacted by the Covid-19 pandemic in fiscal year 2021.



REVENUE TRENDS –LOCAL OPTION SALES TAXES

The graph below shows revenue reported in the General Fund and the SPLOST Capital Project Special Revenue Funds. The revenue information shown in this graph is for the collection of Local Option Sales Tax ("LOST"), Special Local Option Sales Tax ("SPLOST") for program years 2008 and 2014.





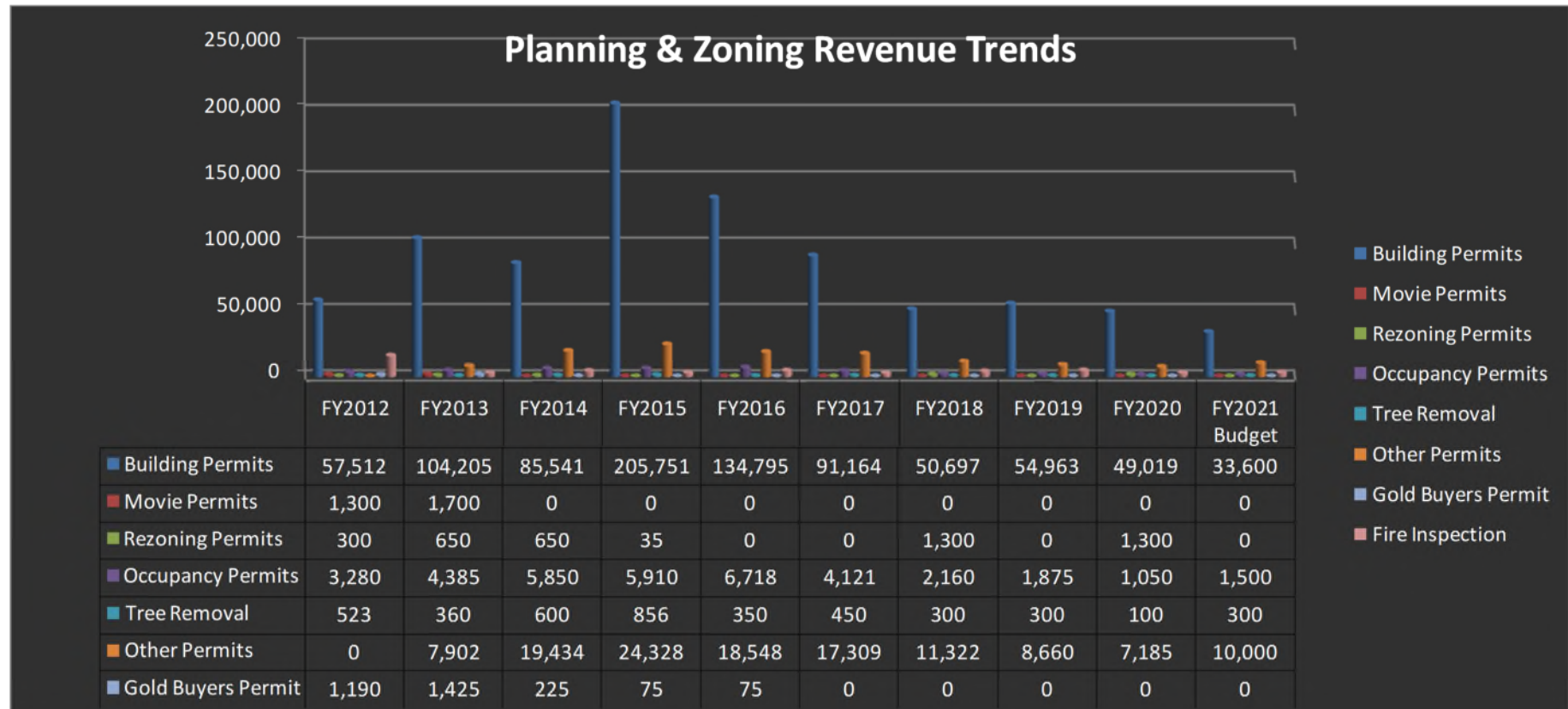
REVENUE TRENDS –LOCAL OPTION SALES TAXES CONTINUED

A month to month comparison of the LOST revenue for fiscal year 2019 to 2020 shows that the LOST revenue is trending behind the 2019 revenue collections by **(\$41,912)**; this decline began prior to the Covid-19 pandemic shutdown of local businesses which indicates that the economy was already in a slightly downward spiral which was impacted even more by the pandemic.

COMPARISION OF MONTHLY LOCAL OPTIONS SALES TAXES COLLECTIONS OF FY2019 VS FY2020							
Tax Type	Distribution Date	Jurisdiction	Actual FY2020	FY2019	Variance	Distribution Month	Collection Period
LOST	31-Aug-19	CITY OF MORROW (LOST)	172,696.72	163,124.25	9,572.47	August	July
LOST	30-Sep-19	CITY OF MORROW (LOST)	154,614.65	158,505.88	(3,891.23)	September	August
LOST	31-Oct-19	CITY OF MORROW (LOST)	157,307.06	140,428.57	16,878.49	October	September
LOST	30-Nov-19	CITY OF MORROW (LOST) plus pro rata	160,018.53	160,064.66	(46.13)	November	October
LOST	31-Dec-19	CITY OF MORROW (LOST)	150,879.25	156,048.40	(5,169.15)	December	November
LOST	31-Jan-20	CITY OF MORROW (LOST)	174,577.40	180,935.92	(6,358.52)	January	December
LOST	29-Feb-20	CITY OF MORROW (LOST)	140,146.19	161,293.79	(21,147.60)	February	January
LOST	31-Mar-20	CITY OF MORROW (LOST)	134,240.25	147,152.09	(12,911.84)	March	February
LOST	30-Apr-20		142,038.42	160,876.96	(18,838.54)	April	March
			1,386,518.47	1,428,430.52	(41,912.05)		

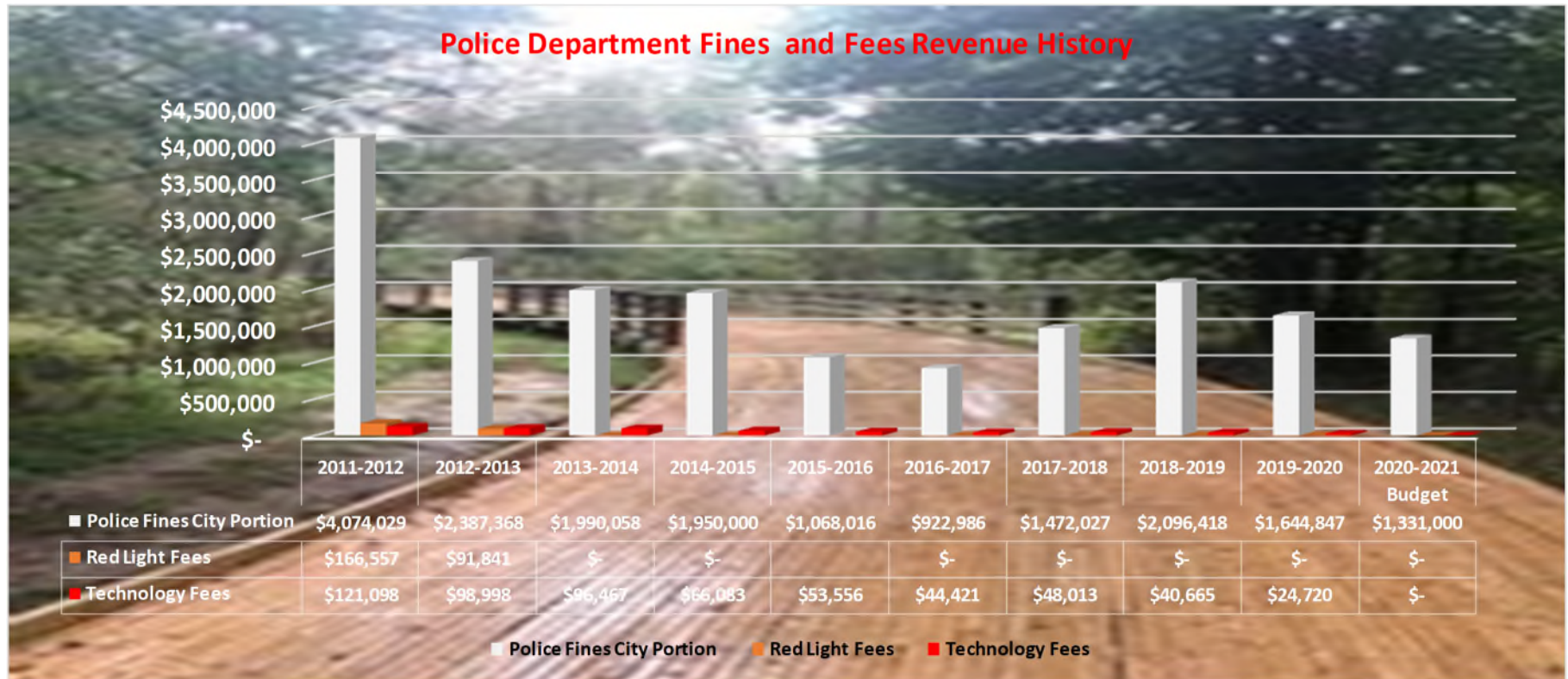
REVENUE TRENDS – PLANNING & ZONING PERMITS

The graph below shows the revenue trends related to the Planning and Zoning Department's issuance of various business permits collected from fiscal year 2012 through May 18, 2020 of fiscal year 2020. The categories included in this graph are revenues for building permits (including plumbing, heating-HVAC and electrical permits), movie permits, rezoning permits, occupancy permits, tree removal permits, gold buyers, permits, fire marshal inspections and other miscellaneous permits. The inclusion of the fiscal year 2021 budget indicates that the City anticipates that the permits will continue to decline because of the decline in the economic conditions in the area due to the Covid-19 pandemic.



REVENUE TRENDS – PUBLIC SAFETY FINES & FEES

The graph below shows revenue trends related to Public Safety services reported in the General Fund for fiscal year 2012 through May 18, 2020 of fiscal year 2020. The categories include revenues for fines & fees collected through municipal court, technology add-on fees collected through municipal court, fire-medical reports fees, ambulance fees, non-emergency transportation fees and red-light fines. These fees for fiscal year 2020 appear to be trending behind prior years due to the Covid-19 pandemic as the “shelter-in place” order issued by the Governor has led to a reduction in crime in the area and reduction in the need for emergency services. The inclusion of the fiscal year 2021 budget of \$1,331,000 indicate that the City anticipates that the fines and fees revenue will not exceed the current year’s actual.



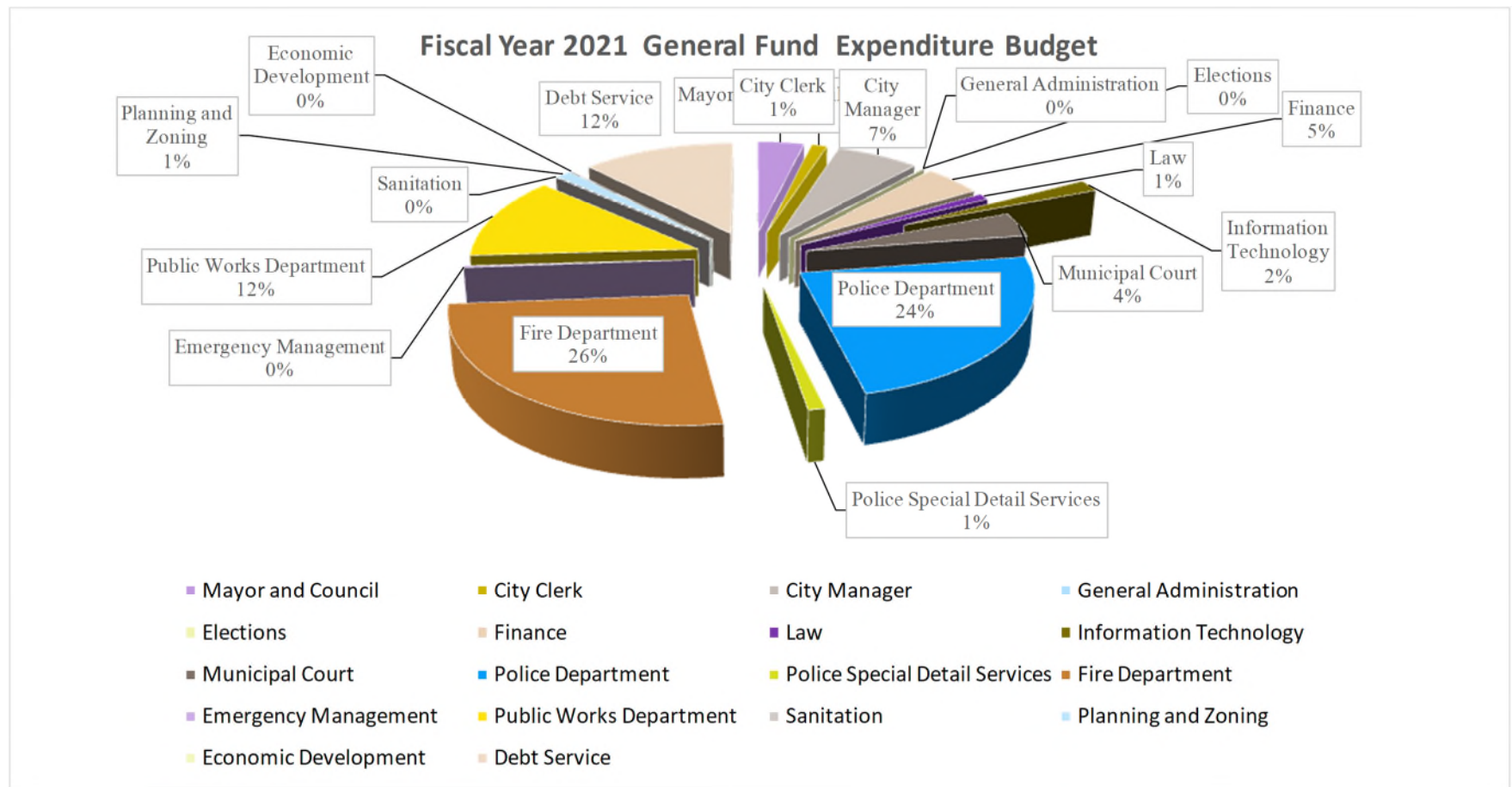
The graph below compares additional public safety generated revenues for fiscal years 2012 through 2020 to the fiscal year 2021 budget. These revenues include the Fire-Medical Report fees, Ambulance Fees, Non-Emergency Transportation Fees, Court Fines, Red Light Fines, and Technology Fees. For fiscal year 2021, the City will collect Ambulance fees and Court fines because the other fines and fees have been discontinued. The City anticipates that both Ambulance fees and Court fines collections will decline based on the current year's patterns.



GENERAL FUND DEPARTMENT EXPENDITURES

General Fund Expenditure Summary Information

The graph below shows percentage of the budget amounts requested by departments within the General Fund.



General Fund Department Expenditures

The schedule below shows the total proposed fiscal year 2021 expenditure budget balances for each department in the General Fund.

SUMMARY OF DEPARTMENT'S EXPENDITURE BUDGETS	
DEPARTMENTS	BUDGETS
Mayor and Council	328,174
City Clerk	107,444
City Manager	573,601
General Administration	0
Elections	2,000
Finance	405,145
Law	80,000
Information Technology	153,135
Municipal Court	313,719
Police Department	2,049,618
Police Special Detail Services	91,503
Fire Department	2,298,495
Emergency Management	20,000
Public Works Department	1,080,065
Sanitation	0
Planning and Zoning	105,045
Economic Development	0
Debt Service	1,059,221
Other Financing Uses	0
Total Expenditures	8,667,165

EXPLANATION OF EMPLOYEE SALARY AND BENEFITS EXPENDITURES

The schedule below explains how the employee salary and benefits are calculated for each employee; the benefits shown in this schedule are the same benefits available to all employees throughout the City of Morrow.

EXPLANATION OF EMPLOYEE SALARY AND BENEFIT CALCULATIONS

Employee Annual Salary	=	Based on position pay grade, years of service, pay raises, if any
Medicare Benefit	=	1.45% of the employee's annual salary
Dental Insurance	=	\$28.81 per month for twelve months
Life Insurance	=	\$7.50 per month for twelve months
Disability Insurance	=	4.60 per month for twelve months
Pension\Retirement	=	17.11% of the employee's annual salary
Workers Compensation	=	.32 up to 12.81% of employee's annual salary depends on the position
Betterment	=	\$2.11 per month for twelve months rounded up to \$30
401K Deferred Compensation Match	=	2% of the employee's annual salary

Health Insurance	=	Based on the employee's plan selection:	12 Months of Coverage	Employees Monthly Co-premium	Employees Annual Co-premium
		\$342.29 - Employee Only Coverage	= \$ 4,107.48	70.04	\$ 840.48
		\$603.28 - Employee & Spouse Coverage	= \$ 7,239.36	262.62	\$ 3,151.44
		\$567.69 - Employee & Child Coverage	= \$ 6,812.28	236.36	\$ 2,836.32
		\$828.65 - Family Coverage	= \$ 9,943.80	428.96	\$ 5,147.52

The Fire Department employees have additional benefits that are covered by the City of Morrow. The City pays into the State's Fire Pension Fund for eligible firefighter employees. The City also pays a premium for a FireFighter Cancer Insurance Policy. The schedule below shows how the State Fire Pension Fund payments and FireFighter Cancer Policy benefits are calculated for the budget.

ADDITION EMPLOYEE BENEFITS UNIQUE TO THE FIRE DEPARTMENT

Georgia State Pension Fund	=	\$25.00 per month per employee is \$300 per employee
Firefighter Cancer Insurance Policy	=	\$8,300 annual premium cost divided by 33 employees is 251.52 per employee

The Police Department police personnel have additional pension benefits offered through the states Peace Officers Annuity Pension Fund.

ADDITION EMPLOYEE BENEFITS UNIQUE TO THE POLICE DEPARTMENT

Peace Officers Annuity Pension Fund	=	\$20.00 per month per employee, \$240 annually per police officer
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1111 City Council

Statement of Service

The City Council is the legislative governing authority of the City. It consists of a four-member City Council and Mayor. The Mayor and all Council members are elected at large, serving staggered four-year terms. The Council is responsible for enacting City ordinances, appropriating funds to conduct City business, and providing policy direction to the City Staff.

Objectives for Fiscal Year 2021

- Identify and implement strategies that relate to realizing the City's vision and mission.
- Protect and improve the quality of life for City residents by adopting policies that reflect the needs and desires of most citizens living within the city.
- Develop, adopt, and facilitate implementation of the adopted short-term work program.
- Assist citizens in getting efficient resolutions to their concerns and inquiries regarding City services.

Council Vision Statement

City Council will work to provide the highest quality of life for those who live, work, or play in our community, and to foster an environment where businesses can prosper, we will lead by:

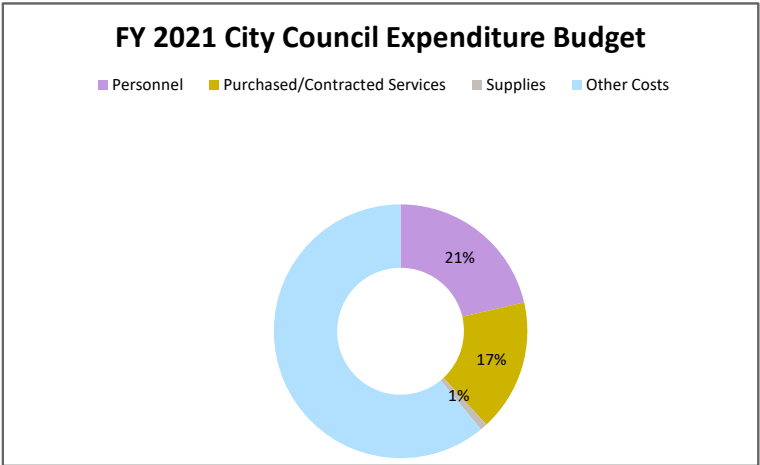
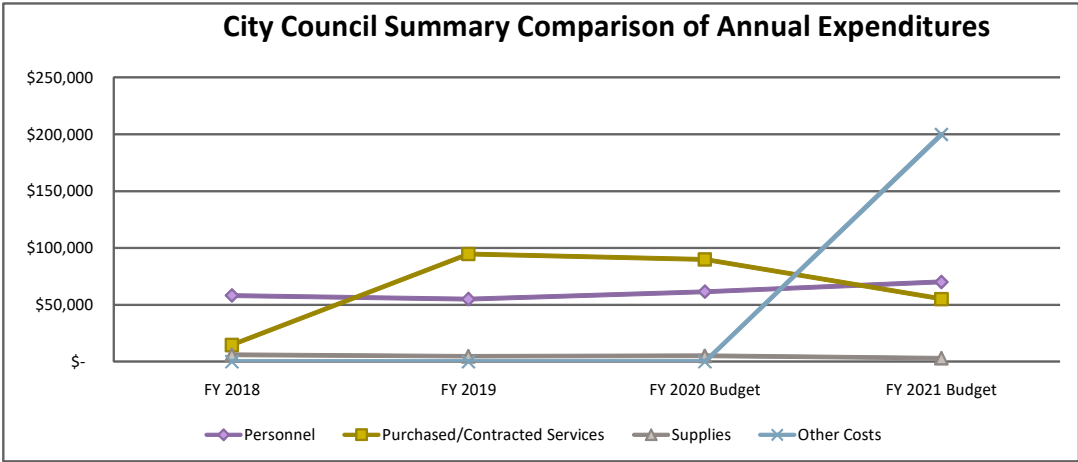
1. Promoting safe, sustainable, and balanced growth, meaning:
 - a. Aesthetically pleasing
 - b. Balance of business and commerce
 - c. Diverse population
 - d. Housing choices
 - e. Growth management
2. Demanding (taking a proactive approach to) natural resource preservation, meaning:
 - a. Environmental features
 - b. Greenspace
3. Demanding progressive and responsible government, meaning:
 - a. Open
 - b. Ethical
 - c. Efficient
 - d. Embracing change



1111 City Council Department At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ 58,180	\$ 54,987	\$ 61,555	\$ 70,064
Purchased/Contracted Services	\$ 14,717	\$ 94,671	\$ 89,895	\$ 55,111
Supplies	\$ 5,958	\$ 4,646	\$ 5,000	\$ 3,000
Other Costs	\$ -	\$ -	\$ -	\$ 200,000
	\$ 78,855	\$ 154,304	\$ 156,450	\$ 328,175

	FY 2021 Budget
Personnel	\$ 70,064
Purchased/Contracted Services	\$ 55,111
Supplies	\$ 3,000
Other Costs	\$ 200,000





City Council Department Budget: \$328,174 The City Council's Department fiscal year 2021 budget increased 109.76% by \$171,724 from the current year's budget of \$156,450 to \$328,174. The City Council's fiscal year 2021 budget increased primarily due to the inclusion of the \$200,000 in "Contingency" fund line items. The "Contingency" line items are added to the City Council's budget because the accounts can only be accessed with their approval. The City Council Department's detailed line item budget line is shown in the schedule below along with the current year's budget & year-to-date actual and the prior years' actual expenditures for FY2019 and FY2018:

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
MAYOR AND COUNCIL										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	1111	511100	FULL TIME SALARIES	63,360	6,480	11.39%	56,880	45,210	50,400	51,796
100	1111	512110	INSURANCE-HEALTH	0	0	0.00%	0	0	0	1,841
100	1111	512120	INSURANCE-DENTAL	0	(346)	-100.00%	346	230	346	317
100	1111	512130	LIFE INSURANCE-GRT GA	450	116	34.73%	334	446	385	401
100	1111	512200	SOCIAL SECURITY (FICA)	3,928	758	23.92%	3,170	2,604	3,125	3,099
100	1111	512300	MEDICARE	919	94	11.39%	825	652	731	725
100	1111	512700	WORKERS COMPENSATION	1,407	1,407	100.00%	0	0	0	0
PERSONAL SERV. & EMPLOYEE BEN.				70,064	8,509	13.82%	61,555	49,142	54,987	58,180
PURCHASED/CONTRACTED SERVICES										
100	1111	521200	PROFESSIONAL SERVICES	0	(4,200)	-100.00%	4,200	0	14,750	4,650
100	1111	522310	LAND & BUILDING RENTAL	0	(6,000)	-100.00%	6,000	0	0	0
100	1111	523200	COMMUNICATIONS	2,376	(2,384)	-50.08%	4,760	2,049	3,561	3,717
100	1111	523400	PRINTING & BINDING	1,000	0	0.00%	1,000	1,400	231	1,008
100	1111	523500	TRAVEL	10,000	3,000	42.86%	7,000	2,219	505	1,216
100	1111	523600	DUES AND SUBSCRIPTIONS	8,785	(18,401)	-67.69%	27,185	5,779	35,465	0
100	1111	523650	CLAYTON COUNTY MUNICIPAL ASSOC	700	0	0.00%	700	250	0	132
100	1111	523700	EDUCATION AND TRAINING	8,450	1,500	21.58%	6,950	5,549	2,588	2,734
100	1111	523800	EVENTS	23,100	(8,500)	-26.90%	31,600	35,910	37,571	1,259
100	1111	523925	MAYORS EMERGENCY FUND	500	0	0.00%	500	0	0	0
100	1111	524000	POSTAGE & SHIPPING	200	200	100.00%	0	0	0	0
PURCHASED/CONTRACTED SERVICES				55,111	(34,985)	-38.92%	89,895	53,156	94,671	14,717
SUPPLIES										
100	1111	531300	FOOD	1,500	(1,500)	-50.00%	3,000	2,033	3,446	4,309
100	1111	531100	OFFICE SUPPLIES	1,000	1,000	100.00%	0	0	0	0
100	1111	531700	OTHER SUPPLIES	500	(1,500)	-75.00%	2,000	1,614	1,200	1,649
SUPPLIES				3,000	(2,000)	-40.00%	5,000	3,647	4,646	5,958
OTHER COSTS										
100	1111	579000	CONTINGENCY	100,000	100,000	100.00%	0	0	0	0
100	1111	579010	CONTINGENCY - CAPITAL OUTLAY	100,000	100,000	100.00%	0	0	0	0
OTHER COSTS				200,000	200,000	100.00%	0	0	0	0
GRAND TOTAL CITY COUNCIL				328,174	171,724	109.76%	156,450	105,945	154,304	78,855

PERSONNEL SERVICES AND EMPLOYEE BENEFITS



John J. Lampl II, Mayor (Center), Council members left to right – Van T. Tran, Renee S. Knight, Dorothy Dean, and Khoa Vuong

The City Council's personnel services and employee's benefits budget for fiscal year 2021 is \$70,064 that includes \$63,360 for salary and \$6,704 for benefits. The personnel positions include a mayor and four councilmembers. The schedules below show the number of employees assigned to this department, the employee titles, and the detail of salary and benefits paid by the City for each position.

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
MAYOR AND COUNCIL MEMBERS					
Mayor	Elected	1	0	1	0
Council Members	Elected	4	0	4	0
MAYOR AND COUNCIL MEMBERS TOTAL		5	0	5	0

MAYOR AND COUNCIL												
Title	Full-time or Part-Time	Total	Annual Salary	Medicare (1.45%)	Social Security (6.20%)	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 Per Mth)	Pension (17.11%)	Worker's Comp	Betterment	401K Match
Mayor		19,075.54	17,280.00	250.56	1,071.36	-	90.00			383.62		
Councilmember		12,747.02	11,520.00	167.04	714.24	-	90.00			255.74		
Councilmember		12,747.02	11,520.00	167.04	714.24	-	90.00			255.74		
Councilmember		12,747.02	11,520.00	167.04	714.24	-	90.00			255.74		
Councilmember		12,747.02	11,520.00	167.04	714.24	-	90.00			255.74		
TOTAL		50,988.10	46,080.00	668.16	2,856.96	-	360.00	-	-	1,022.98	-	-

PURCHASED CONTRACTED SERVICES

523200 Communications	2,376
Annual cost of cell phones for 3	2376

523400 Printing & Binding	1,000
Special productions for events such as banners, flyers, mail outs, etc	

523500 Travel	10,000
Each of the 5 City Council members are allocated \$2,000 to use to attend the annual GMA conference in Savannah	

523600 Dues & Subscriptions	8,785
Various organizations and publi	4,595
GMA-Cable & Telecommunications Management Service	4,190

523650 Clayton County Municipal Assoc	700
Meeting expenses related to the Clayton County Municipal Association	

523700 Education & Training	8,450
GMA Registration - 5 @ \$395 each councilmember	1,975
Cities United Summit: \$1,295 is allocated to each councilmember (5)	6,475

523800 Events	23,100
Health Fair	750
Freedom Fest	10,100
Veterans Day	500
Morrow Center Events	11,250
911 Events	500

523925 Mayor's Emergency Fund	500
As requested by the Mayor	

524000 Postage and Shipping	200
Postage for mailing correspondence and cards	



SUPPLIES

531000 Office Supplies	1,000
Supplies for the office such as paper, pens, sticky notes, and notebooks	
531300 Food	1,500
Food for events such as receptions, meetings, retreats, etc	
531700 Other Supplies	500
Flowers, cards and miscellaneous gifts	

OTHER COSTS

579000 Contingencies	100,000
These funds can be re-allocated to other departments' line items in an emergency with the City Council's approval	
	100,700

579010 Contingencies - Capital Outlay	100,000	Department
Infrastructure - Road Repairs - LMIG Grant Match	22,810	Public Works
Infrastructure - Road Repairs - LMIG Grant	72,000	Public Works
Match for Fire Grant awarded in FY2020	5,190	Fire



1130 City Clerk

Statement of Service

The mission of the City Clerk is to comply with Federal, State, and City mandates and regulations governing official City Council meetings, actions, and documentation; elections, the codification of City Ordinances; and, City-wide policies and procedures concerning official government records.

Objectives

The goal of the City Clerk's office is to provide high quality records management for City employees, citizens, and customers at large. The City Clerk upholds integrity and encourages transparency and works to improve the function of the City by maintaining its vital documents in a well-organized and readily available manner. The Clerk's office answers open records requests for the City, manages record retention, oversees the qualification of candidates for municipal elections, and ensures compliance with Verify and SAVE. This department manages agendas and minutes for the City Council. It also maintains organized and accurate records of all contracts, agreements, resolutions, ordinances, and other documents related to the City of Morrow.

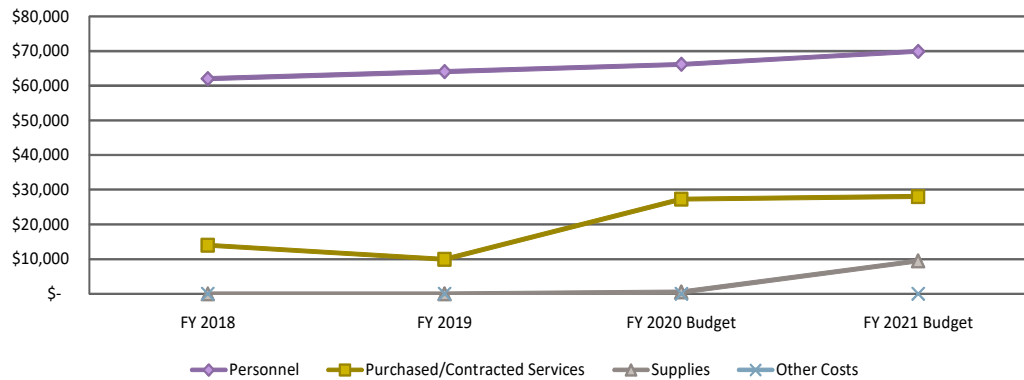


1130 City Clerk's Department At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ 62,010	\$ 64,058	\$ 66,159	\$ 69,909
Purchased/Contracted Services	\$ 14,026	\$ 9,947	\$ 27,260	\$ 28,035
Supplies	\$ -	\$ -	\$ 500	\$ 9,500
Other Costs	\$ -	\$ -	\$ -	\$ -
	<u>\$ 76,036</u>	<u>\$ 74,005</u>	<u>\$ 93,919</u>	<u>\$ 107,444</u>

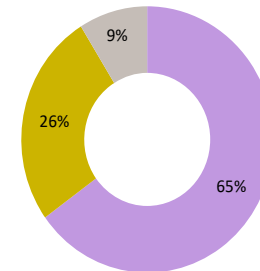
	FY 2021 Budget
Personnel	\$ 69,909
Purchased/Contracted Services	\$ 28,035
Supplies	\$ 9,500
Capital Outlays	\$ -

Clerk of Council Summary Comparison of Annual Expenditures



FY 2021 Clerk of Council Expenditure Budget

Personnel Purchased/Contracted Services Supplies Capital Outlays



City Clerk Department: Budget \$107,441

The schedule below shows a detail of the department's line item budget request for FY2021, along with the current year's budget & year-to-date actual and prior years' actual expenditures for FY2018 and FY2019.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
CITY CLERK										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	1130	511100	FULL TIME SALARIES	50,003	2,646	5.59%	47,357	35,510	46,955	46,576
100	1130	511300	OVERTIME	0	(1,500)	-100.00%	1,500	1,507	1,855	1,609
100	1130	512100	DISABILITY INSURANCE	56	(4)	-6.67%	60	51	55	51
100	1130	512110	INSURANCE-HEALTH	9,944	890	9.83%	9,054	9,832	8,698	7,524
100	1130	512120	INSURANCE-DENTAL	346	0	0.00%	346	346	346	350
100	1130	512130	LIFE INSURANCE-GRT GA	90	11	13.92%	79	89	77	80
100	1130	512300	MEDICARE	725	31	4.47%	694	479	653	644
100	1130	512400	RETIREMENT CONTRIBUTIONS	8,555	2,818	49.12%	5,737	4,077	4,074	4,218
100	1130	512700	WORKERS' COMPENSATION	160	(167)	-51.07%	327	302	311	307
100	1130	512915	DEFERRED COMPENSATION - MATCH	0	(975)	-100.00%	975	478	1,011	628
100	1130	512920	EMPLOYEE BETTERMENT PROGRAM	30	0	0.00%	30	21	23	23
PERSONAL SERV. & EMPLOYEE BEN.				69,909	3,750	5.67%	66,159	52,692	64,058	62,010
PURCHASED/CONTRACTED SERVICES										
100	1130	521200	PROFESSIONAL SERVICES	5,200	1,700	48.57%	3,500	2,314	1,819	0
100	1130	523200	COMMUNICATIONS	660	0	0.00%	660	0	0	0
100	1130	523310	ADVERTISING-LEGAL	5,000	0	0.00%	5,000	12,534	3,250	5,097
100	1130	523400	PRINTING & BINDING	4,500	(4,600)	-50.55%	9,100	963	434	497
100	1130	523500	TRAVEL	2,000	0	0.00%	2,000	481	459	718
100	1130	523600	DUES AND SUBSCRIPTIONS	5,500	0	0.00%	5,500	4,044	3,178	7,106
100	1130	523700	EDUCATION AND TRAINING	1,000	(500)	-33.33%	1,500	490	807	609
100	1130	524000	POSTAGE & SHIPPING	4,175	4,175	100.00%	0	0	0	0
PURCHASED/CONTRACTED SERVICES				28,035	775	2.84%	27,260	20,826	9,947	14,026
SUPPLIES										
100	1130	531100	OFFICE SUPPLIES	1,000	1,000	100.00%	0	0	0	0
100	1130	531300	FOOD	3,000	3,000	100.00%	0	0	0	0
100	1130	531700	OTHER SUPPLIES	5,500	5,000	100.00%	500	424	0	0
SUPPLIES				9,500	9,000	1800.00%	500	424	0	0
GRAND TOTAL CITY CLERK				107,444	13,525	14.40%	93,919	73,942	74,005	76,037



PERSONNEL SERVICES AND EMPLOYEE BENEFITS

The schedules below show the number of employees assigned to this department, the employee titles, pay grades, detailed salary and benefits paid by the City for each position.

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
City Clerk	26	1	0	1	0
CLERK OF COUNCIL DEPT TOTAL		1	0	1	0

CITY CLERK DETAILED SALARY AND BENEFITS BUDGET FOR FY2021												
Title	Full-time or Part-Time	Total	Annual Salary	Medicare	Health Insurance	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 Per Mth)	Pension (17.11%)	Worker's Comp	Betterment	401K Match
City Clerk	Full-time	69,908.52	50,003.20	725.05	9,943.80	345.72	90.00	55.20	8,555.55	160.01	30.00	-
			50,003.20	725.05	9,943.80	345.72	90.00	55.20	8,555.55	160.01	30.00	-

PURCHASED CONTRACTED SERVICES

521200 Professional Services	5,200
Truevine Design - Website (\$350 x 12)	\$ 4,200
Truevine Design - Enhancements	1,000
523200 Communications	660
Annual cell phone cost - 1 phone @ \$55	
523310 Legal Advertising	5,000
Publications of legal ads such as the budget, public hearings and other required advertising. Increase requested due to new means of advertisements being used	
523400 Printing & Binding	4,500
Supplies for the binding machine. Printing of name plates for boards and agenda packages	600
Special mailout, banners, flyers for special events	1,000
Postcards & labels	1,500
Newsletter	2,000
523500 Travel	2,000
Conferences accommodations/registrations	1,500
Per diem and mileage	500
523600 Dues & Subscriptions	5,500
Municode	5,000
Municipal Clerk Assoc	75
Costco	180
IIMC	80
GSCCA	165
523700 Education & Training	1,000
Clerks Training/Mayors Day Classes	400
GMA Conference	600
-	
524000 Postage & Shipping	4,175
Postage for newsletters for 5 mailings per year	2,750
Other miscellaneous mailings	50
Postcards cost for special event notification; 5 times per year \$275 each printing	1,375

SUPPLIES

531100 Office Supplies	1,000
Supplies for the office...paper, pens, sticky notes, notebooks	
531700 Other Supplies	5,500
Picture frames, proclamation frames, scrapbook materials, plants, tokens of appreciation, plaques, trophies, binders, calendars, yard signs, cups/plates, giveaways	
531300 Food	3,000

Statement of Service

The City Manager's office is responsible for carrying out the City Council's policy decisions, for providing vision and leadership to the organization, and for overseeing the day-to-day operations. She spends time meeting with Citizens and citizen groups to better understand their needs, providing executive leadership that encourages good performance by City workers, and operating the City with a professional understanding of how city functions operate together to their best effect. The City Manager is responsible for:

Objectives

1. Ensure smooth day-to-day operations of the City
2. Maintain high quality staff and high morale
3. Provide adequate maintenance to existing capital facilities
4. Provide staff with direction and assistance in implementation of their duties, assignments, and projects.
5. Manage annual and capital budgets
6. Continue to work to provide quality services to citizens, residents, business operators, property owners, visitors, and others within fiscal constraint.
7. Respond to Council's day-to-day needs
8. Reinforce City's culture. Empower employees to make decisions and be creative.
9. Remain a regional leader.

Objectives for Fiscal Year 2021

1. Explore financing options and approaches for capital project needs

Workload Measures

- Council Meetings
- Council Work Sessions
- Department Head Meetings
- Staff Meetings

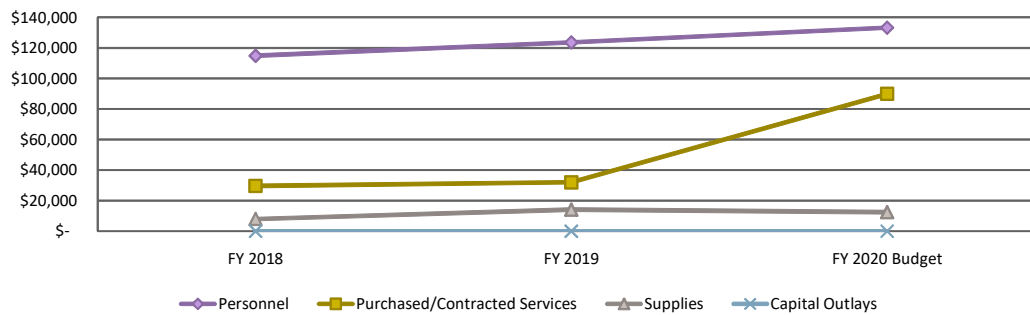


1310 City Manager Department's Budget At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ 114,945	\$ 123,673	\$ 133,317	\$ 132,492
Purchased/Contracted Services	\$ 29,770	\$ 32,038	\$ 89,950	\$ 434,809
Supplies	\$ 8,015	\$ 14,133	\$ 12,500	\$ 6,300
Capital Outlays	\$ -	\$ -	\$ -	\$ -
	<u>\$ 152,730</u>	<u>\$ 169,844</u>	<u>\$ 235,767</u>	<u>\$ 573,601</u>

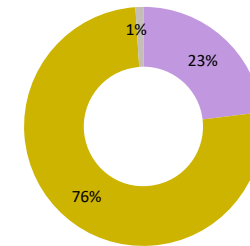
	FY 2021 Budget
Personnel	\$ 132,492
Purchased/Contracted Services	\$ 434,809
Supplies	\$ 6,300
Capital Outlays	\$ -

City Manager Summary Comparison of Annual Expenditures



FY 2021 City Manager Expenditure Budget

Personnel Purchased/Contracted Services Supplies Capital Outlays





City Manager Budget: \$573,601

The schedule below shows a detail of the department's line item budget request for FY2021, along with the current year's budget & year-to-date actual and prior years' actual expenditures for FY2018 and FY2019.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
CITY MANAGER										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	1310	511100	FULL TIME SALARIES	97,000	(1,015)	-1.04%	98,015	79,346	95,000	91,520
100	1310	511500	CAR ALLOWANCE	6,500	0	0.00%	6,500	5,250	6,750	1,250
100	1310	512100	DISABILITY INSURANCE	55	(5)	-8.33%	60	51	55	51
100	1310	512110	INSURANCE-HEALTH	9,944	(2,634)	-20.94%	12,578	11,198	12,062	10,358
100	1310	512120	INSURANCE-DENTAL	346	346	#DIV/0!	0	0	0	0
100	1310	512130	LIFE INSURANCE-GRT GA	90	11	13.92%	79	89	77	5
100	1310	512300	MEDICARE	1,407	(94)	-6.30%	1,501	1,158	1,385	1,250
100	1310	512400	RETIREMENT CONTRIBUTIONS	16,597	4,979	42.85%	11,618	8,534	8,351	8,438
100	1310	512700	WORKERS' COMPENSATION	524	(382)	-42.19%	906	835	860	830
100	1310	512915	DEFERRED COMPENSATION - MATCH	0	(2,030)	-100.00%	2,030	1,692	2,108	1,221
100	1310	512920	EMPLOYEE BETTERMENT PROGRAM	30	0	0.00%	30	21	25	23
PERSONAL SERV. & EMPLOYEE BEN.				132,492	(825)	-0.62%	133,317	108,174	126,673	114,945
PURCHASED/CONTRACTED SERVICES										
100	1310	521200	PROFESSIONAL SERVICES	10,000	(49,500)	-83.19%	59,500	16,550	3,982	4,677
100	1310	523100	INSURANCE - GENERAL	417,409	417,409	100.00%	0	0	0	14,251
100	1310	523200	COMMUNICATIONS	900	0	0.00%	900	1,653	1,481	1,166
100	1310	523300	ADVERTISING	0	(4,000)	-100.00%	4,000	4,431	3,625	2,605
100	1310	523400	PRINTING & BINDING	2,800	0	0.00%	2,800	371	137	946
100	1310	523500	TRAVEL	0	(4,000)	-100.00%	4,000	1,442	2,002	1,525
100	1310	523600	DUES AND SUBSCRIPTIONS	3,200	(11,550)	-78.31%	14,750	9,497	16,925	4,035
100	1310	523700	EDUCATION AND TRAINING	0	(4,000)	-100.00%	4,000	40	3,252	565
100	1310	524000	POSTAGE & SHIPPING	500	500	100.00%	0	0	0	0
PURCHASED/CONTRACTED SERVICES				434,809	344,859	383.39%	89,950	33,984	31,404	29,770
SUPPLIES										
100	1310	531300	FOOD	5,000	(2,000)	-28.57%	7,000	6,659	4,880	237
100	1310	531700	OTHER SUPPLIES	0	(5,500)	-100.00%	5,500	7,366	9,253	4,753
100	1310	531270	GASOLINE	300	300	100.00%	0	0	0	292
100	1310	531600	SMALL EQUIPMENT	0	0	0.00%	0	0	0	2,733
100	1310	531100	OFFICE SUPPLIES	1,000	1,000	100.00%	0	0	0	0
SUPPLIES				6,300	(6,200)	-49.60%	12,500	14,025	14,133	8,015
GRAND TOTAL CITY MANAGER				573,601	337,834	143.29%	235,767	156,183	172,210	152,730



PERSONNEL SERVICES AND EMPLOYEE BENEFITS

The schedules below show the number of employees assigned to this department, the employee titles, pay grades, detailed salary and benefits paid by the City for each position.

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
CITY MANAGER					
City Manager	60	1	0	1	0
CITY MANAGER TOTAL		1	0	1	0

CITY MANAGER DETAIL SALARY AND BENEFIT BUDGET FOR FY2021													
Title	Full-time or Part-Time	Total	Annual Salary	Car Allowance @ \$250 per pay check	Medicare (1.45%)	Health Insurance	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 Per Mth)	Pension (17.11%)	Worker's Comp (.54%)	Betterment	401K Match
City Manager	Full-time	132,491.74	97,000.02	6,500.00	1,406.50	9,943.80	345.72	90.00	55.20	16,596.70	523.80	30.00	-
			97,000.02	6,500.00	1,406.50	9,943.80	345.72	90.00	55.20	16,596.70	523.80	30.00	-

PURCHASED CONTRACTED SERVICES

521200 Professional Services	10,000
Media design and appraisals	10,000
523100 Insurance - General	417,409
Property & liability insurance	
523200 Communications	900
Annual cost of cell phone and data plan	900
523400 Printing & Binding	2,800
Business cards for various Board and staff members	
Various certificates for proclamations, awards, appreciations	
Maps and drawings for Boards	
Photos and storyboards	
524000 Postage & Shipping	500
Mailings	
523600 Dues & Subscriptions	3,200
Georgia Management Association Dues	3,200

SUPPLIES

531100 Office Supplies	1,000
Supplies for the office	1,000
531270 Gasoline	300
Fuel for the administrative van.	300
531300 Food	5,000
Annual staff catered Christmas luncheon	5,000

1400 Elections

Elections: Budget \$2,000

The City of Morrow will not hold local elections in the calendar year 2020, but the United States Presidential election will be held in November of 2020. The City must provide Spanish and Vietnamese interpreters for the election; therefore, the City is budgeting \$2,000 to hire these individuals as contract labor workers.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
ELECTIONS										
PURCHASED/CONTRACTED SERVICES										
100	1400	523860	SALARIES-CONTRACT LABOR	2,000	(13,000)	-86.67%	15,000	0	0	10,953
			PURCHASED/CONTRACTED SERVICES	2,000	(13,000)	-86.67%	15,000	0	0	10,953
			GRAND TOTAL ELECTIONS	2,000	(13,000)	-86.67%	15,000	0	0	10,953

PURCHASED CONTRACTED SERVICES

523860	Salaries - Contract Labor	2,000
	Contract labor to hire interpreters for the	2,000
	General election	

1500 General Administration

GASB does not allow non-departmental functions in governmental accounting. All costs must be reported by function; therefore, line items that were budgeted in this area in the past have been re-allocated to the appropriate department for the fiscal year 2021 budget year.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
GENERAL ADMINISTRATION										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	1500	511100	FULL TIME SALARIES	0	0	0.00%	0	0	0	58,000
100	1500	511200	PART TIME SALARIES	0	0	0.00%	0	0	0	5,196
100	1500	511300	OVERTIME	0	0	0.00%	0	0	0	690
100	1500	512100	DISABILITY INSURANCE	0	0	0.00%	0	0	0	101
100	1500	512110	INSURANCE-HEALTH	0	0	0.00%	0	0	0	11,320
100	1500	512120	INSURANCE-DENTAL	0	0	0.00%	0	0	0	701
100	1500	512130	LIFE INSURANCE-GRT GA	0	0	0.00%	0	0	0	160
100	1500	512200	SOCIAL SECURITY (FICA)	0	0	0.00%	0	0	0	309
100	1500	512300	MEDICARE	0	0	0.00%	0	0	0	867
100	1500	512400	RETIREMENT CONTRIBUTIONS	0	0	0.00%	0	0	0	54,960
100	1500	512700	WORKERS' COMPENSATION	0	0	0.00%	0	0	0	398
100	1500	512915	DEFERRED COMPENSATION - MATCH	0	0	0.00%	0	0	0	338
100	1500	512920	EMPLOYEE BETTERMENT PROGRAM	0	0	0.00%	0	0	0	46
PERSONAL SERV. & EMPLOYEE BEN.				0	0	0.00%	0	0	0	133,086
PURCHASED/CONTRACTED SERVICES										
100	1500	522210	REPAIRS & MAINTENANCE - SOFTWARE	0	0	0.00%	0	0	0	0
100	1500	522220	EQUIPMENT & MAINTENANCE	0	0	0.00%	0	0	0	15,209
100	1500	522225	EQUIPMENT SERVICE CONTRACT	0	0	0.00%	0	0	0	0
100	1500	523300	ADVERTISING	0	0	0.00%	0	0	0	0
100	1500	523310	ADVERTISING - LEGAL	0	0	0.00%	0	0	0	190
100	1500	523400	PRINTING & BINDING	0	0	0.00%	0	0	0	308
100	1500	523500	TRAVEL	0	0	0.00%	0	0	0	0
100	1500	523700	EDUCATION AND TRAINING	0	0	0.00%	0	0	0	0
100	1500	521200	PROFESSIONAL SERVICES	0	(5,000)	-100.00%	5,000	341	542	0
100	1500	522220	EQUIPMENT MAINTENANCE	0	(11,333)	-100.00%	11,333	11,080	13,233	0
100	1500	523100	INSURANCE - GENERAL	0	(389,100)	-100.00%	389,100	406,486	389,951	0
100	1500	523200	COMMUNICATIONS	0	(13,000)	-100.00%	13,000	7,509	7,667	0
100	1500	523600	DUES AND SUBSCRIPTIONS	0	(100)	-100.00%	100	313	49	0
100	1500	524000	POSTAGE & SHIPPING	0	(12,500)	-100.00%	12,500	5,971	9,185	0
PURCHASED/CONTRACTED SERVICES				0	(431,033)	-100.00%	431,033	431,700	420,627	15,707
SUPPLIES										
100	1500	531105	OFFICE SUPPLIES	0	(12,000)	-100.00%	12,000	11,226	16,797	0
100	1500	531210	WATER/SEWAGE	0	(12,500)	-100.00%	12,500	1,314	1,691	0
100	1500	531220	NATURAL GAS	0	(3,500)	-100.00%	3,500	2,235	3,406	0
100	1500	531230	ELECTRICITY	0	(32,000)	-100.00%	32,000	25,634	31,127	0
100	1500	531300	FOOD	0	(1,500)	-100.00%	1,500	1,849	1,134	0
100	1500	531400	BOOKS AND PERIODICALS	0	0	0.00%	0	0	0	0
100	1500	531600	SMALL EQUIPMENT	0	0	0.00%	0	0	0	238
100	1500	532000	OVERAGES/SHORTAGES	0	0	0.00%	0	0	0	0
SUPPLIES				0	(61,500)	-100.00%	61,500	42,258	54,155	238
CAPITAL OUTLAY										
100	1500	542450	SPLOST 2008	0	0	0.00%	0	27,536	0	0
100	1500	542455	SPLOST 2014	0	0	0.00%	0	166,065	0	0
100	1500	542460	COUNCIL CAPITAL PURCHASES	0	0	0.00%	0	10,000	0	0
SUPPLIES				0	0	0.00%	0	203,601	0	0
OTHERCOSTS										
100	1500	579000	CONTINGENCY ACCOUNT	0	(66,298)	-100.00%	66,298	0	0	0
OTHER COSTS				0	(66,298)	-100.00%	66,298	0	0	0
GRAND TOTAL GENERAL ADMINISTRATIONS				0	(558,831)	-100.00%	558,831	677,559	474,782	149,030

1510 Finance Department

Statement of Service

The divisions within the Finance Department consist of Accounting, Accounts Payable, Payroll Administration, Revenue Administration, Accounts Receivable, Purchasing, Budgeting and Human Resources functions. The Finance Department is responsible for all financial operations, contract administration, budget preparation and administration, and coordination of the annual audit. The department is committed to maintaining the public's respect and confidence by adhering to the highest standards of accountability, accuracy, timeliness, professionalism, and innovation. Duties include:

Team Focus

- Maintain systems of accounting to present fairly the results of its operations in an accurate and timely manner, and in accordance with Generally Accepted Accounting Principles (GAAP) and federal, state, and local laws.
- Report the financial position and economic condition of the City in an accurate, timely, consistent, and reliable manner, that leads to an unmodified audit opinion.
- Coordinate, monitor, analyze, and execute the City's budget, including Operating, Capital, Special Revenue, Enterprise Funds, and Agency Funds.
- Manage the cash and other liquid assets of the city.
- Issue debt and manage the City's debt repayment.
- Reconcile all City bank accounts.
- Respond efficiently to requests by elected officials and department heads for financial information and analysis.
- Issue payments to vendors, for goods and services delivered, in a timely and accurate manner.
- Review, enhance and implement operational internal controls, processes, and policies.
- Analyze the cash reserve, investment, procurement, and debt policies to ensure they are within the established guidelines.
- Prepare and analyze the various monthly financial statements, including monitoring projected operating and capital budgets.
- Calculate and distribute payroll payments to employees and ensure that payroll tax liabilities are paid in a timely manner.
- Maintain current inventory of fixed assets.
- Continue staff professional and technical development.
- Provide the accounting structure and funding for sustainability of City operations, facilities, capital assets, and infrastructure.
- Move Sanitation billing functions under the direction of the Finance Department from the Public Works Department.

Objectives

1. Continue a fiscally sound approach to the City's finances to ensure that expenditures do not exceed the resources available, and a balanced budget is maintained.
2. Ensure the integrity of departmental work products and the continued use of best practices through the professional development of finance team members.
3. Focus on long-term financial planning, which includes preparation of five-year projections of general fund revenues and expenditures.
4. Provide excellence in customer service.
5. Support staff development through training and continued education.
6. Continue to increase accounting knowledge.
7. Continue to cross train with team members.
8. Review budget document: decide what to change and update.
9. Complete bank reconciliations in a timely and accurate manner.
10. Review and update all finance related applications and forms.
11. Plan, select, and implement a new financial system

Goals

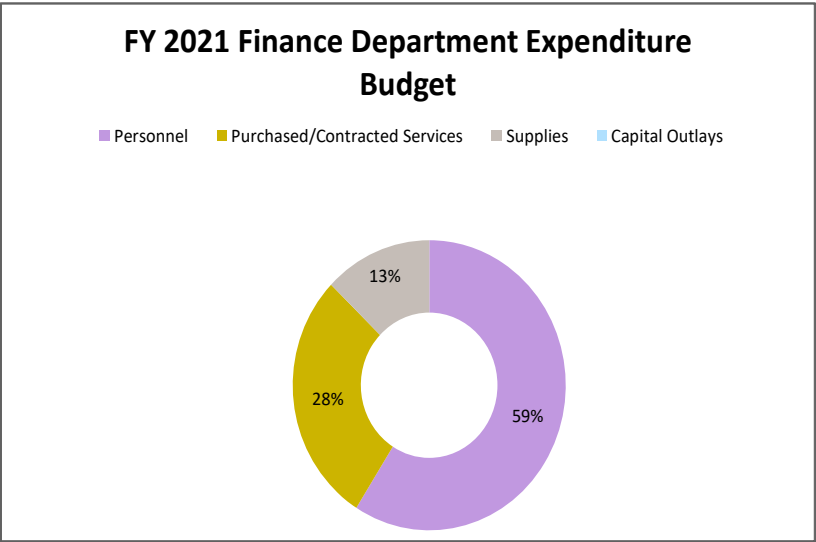
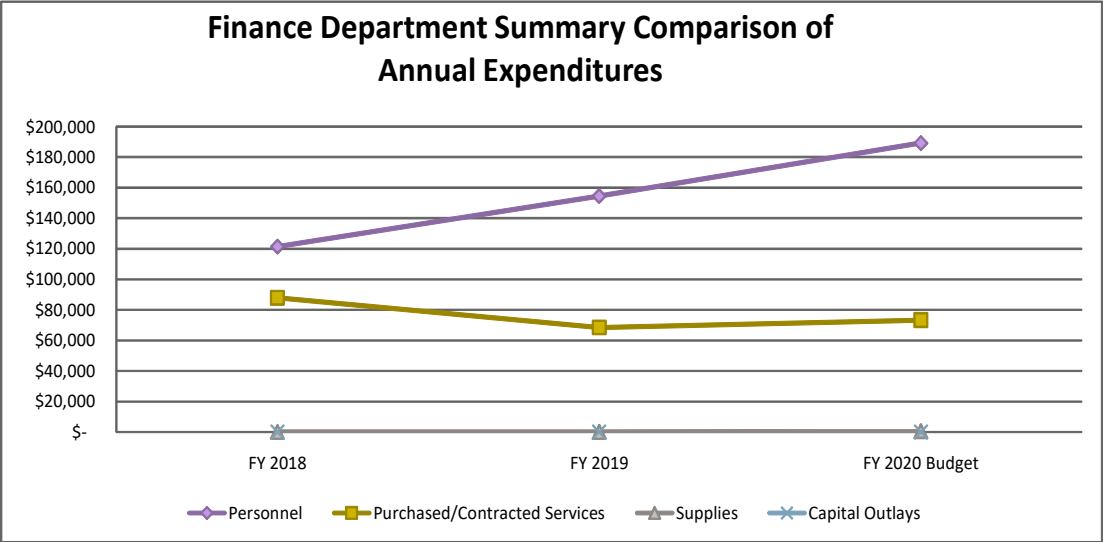
1. Receive a clean opinion on the annual audit.
2. Fully automate all the accounting functions by purchasing and implementing a new financial software system that includes the following modules:
 - a. Accounting – General ledger
 - b. Accounts Receivable
 - c. Human Resources
 - d. Purchasing
 - e. Payroll
 - f. Property Taxes
 - g. Municipal Court
 - h. Utilities – Sanitation Billing and Collections
 - i. Accounts Payable and Purchasing
 - j. Community Development – Building Permits
 - k. Community Development – GIS
 - l. Business Licenses
 - m. Capital Assets
 - n. Code Enforcement (possibly)
 - o. GASB 34 reporting
3. Streamline the purchasing and accounts payable functions by ensuring that departments utilize the purchase order system effectively and properly code and approve invoices prior to checks being disbursed for payment.



1510 Finance Department At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ 121,402	\$ 154,513	\$ 189,217	\$ 238,929
Purchased/Contracted Services	\$ 87,894	\$ 68,550	\$ 73,345	\$ 114,408
Supplies	\$ -	\$ -	\$ 500	\$ 51,808
Capital Outlays	\$ -	\$ -	\$ -	\$ -
Indirect	\$ -	\$ -	\$ -	\$ -
	<u>\$ 209,296</u>	<u>\$ 223,063</u>	<u>\$ 263,062</u>	<u>\$ 405,145</u>

	FY 2021 Budget
Personnel	\$ 238,929
Purchased/Contracted Services	\$ 114,408
Supplies	\$ 51,808
Capital Outlays	\$ -
Indirect	\$ -





Finance Department: Budget \$405,145

The schedule below shows a detail of the department's line item budget request for FY2021, along with the current year's budget & year-to-date actual and prior years' actual expenditures for FY2018 and FY2019.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
FINANCE DEPARTMENT										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	1510	511100	FULL TIME SALARIES	182,766	62,014	51.36%	120,752	87,790	118,017	85,361
100	1510	511200	PART TIME SALARIES	0	(24,731)	-100.00%	24,731	19,429	2,147	6,557
100	1510	511300	OVERTIME	5,300	4,550	606.67%	750	4,238	1,914	549
100	1510	512100	DISABILITY INSURANCE	166	(14)	-7.78%	180	138	110	87
100	1510	512110	INSURANCE-HEALTH	14,051	(7,581)	-35.05%	21,632	14,029	16,864	13,883
100	1510	512120	INSURANCE-DENTAL	1,037	345	49.88%	692	547	691	614
100	1510	512130	LIFE INSURANCE-GRT GA	270	31	12.97%	239	260	148	112
100	1510	512200	SOCIAL SECURITY (FICA)	0	(1,533)	-100.00%	1,533	0	74	425
100	1510	512300	MEDICARE	2,727	651	31.36%	2,076	1,528	1,638	1,224
100	1510	512400	RETIREMENT CONTRIBUTIONS	31,271	17,082	120.39%	14,189	10,356	10,347	11,156
100	1510	512700	WORKERS' COMPENSATION	1,250	67	5.66%	1,183	928	956	799
100	1510	512915	DEFERRED COMPENSATION - MATCH	0	(1,200)	-100.00%	1,200	1,514	1,556	597
100	1510	512920	EMPLOYEE BETTERMENT PROGRAM	90	30	50.00%	60	59	51	36
PERSONAL SERV. & EMPLOYEE BEN.				238,929	49,712	26.27%	189,217	140,816	154,513	121,402
PURCHASED/CONTRACTED SERVICES										
100	1510	521200	PROFESSIONAL SERVICES	22,000	3,460	18.66%	18,540	20,041	14,998	19,706
100	1510	521215	AUDITING	42,000	12,000	40.00%	30,000	40,284	35,400	38,400
100	1510	523200	COMMUNICATIONS	13,600	13,000	2166.67%	600	325	650	5,773
100	1510	523100	INSURANCE - GENERAL	0	0	0.00%	0	0	0	9,748
100	1510	523300	ADVERTISEMENT	3,000	3,000	100.00%	0	0	0	0
100	1510	522320	RENTAL OF EQUIPMENT	14,000	14,000	100.00%	0	0	0	0
100	1510	523400	PRINTING & BINDING	2,000	0	0.00%	2,000	739	0	1,495
100	1510	523500	TRAVEL	0	(1,500)	-100.00%	1,500	0	618	0
100	1510	523600	DUES AND SUBSCRIPTIONS	1,295	(10)	-0.77%	1,305	310	795	2,035
100	1510	523700	EDUCATION AND TRAINING	0	(4,400)	-100.00%	4,400	0	480	0
100	1510	523850	CONTRACT LABOR	0	0	0.00%	0	0	0	0
100	1510	523945	CONVENIENCE FEES	16,513	1,513	10.09%	15,000	13,866	15,609	10,738
PURCHASED/CONTRACTED SERVICES				114,408	41,063	55.99%	73,345	75,565	68,550	87,894
SUPPLIES										
100	1510	531100	OFFICE SUPPLIES	3,308	3,308	100.00%	0	0	0	0
100	1510	531210	WATER/SEWAGE	12,500	12,500	100.00%	0	0	0	0
100	1510	531220	NATURAL GAS	3,500	3,500	100.00%	0	0	0	0
100	1510	531230	ELECTRICITY	32,000	32,000	100.00%	0	0	0	0
100	1510	531600	SMALL EQUIPMENT	500	0	0.00%	500	0	0	0
SUPPLIES				51,808	51,308	10261.60%	500	0	0	0
GRAND TOTAL FINANCE DEPARTMENT				405,145	142,083	54.01%	263,062	216,381	223,063	209,296



PERSONNEL SERVICES AND EMPLOYEE BENEFITS

The schedules below show the number of employees assigned to this department, the employee titles, pay grades, detailed salary and benefits paid by the City for each position.

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
FINANCE					
Director of Finance	48	1	0	1	0
Accounting Manager - Junior	44	1	0	0	0
Staff Accountant	22	0	0	1	0
Accounting Clerk	16	0	0	0	1
Accounts Payable Clerk	20	1	0	0	0
FINANCE TOTAL		3	0	2	1

FINANCE DEPARTMENT DETAIL SALARY AND BENEFITS BUDGET FOR FY2021															
Title	Grade	Full-time or Part-Time	Current Annual Salary	Total	Proposed Annual Salary with Re-organization	OverTime	Medicare (1.45%)	Health Insurance	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 Per Mth)	Pension (17.11%)	Worker's Comp	Betterment	401K Match
Finance Director	48	Full-time	91,999.96	113,997.95	91,999.96	N/A	1,334.00	4,107.48	345.72	90.00	55.20	15,741.19	294.40	30.00	-
Accounting Manager-Junior	44	Full-time	55,760.00	76,752.21	55,760.00	N/A	808.52	9,943.80	345.72	90.00	55.20	9,540.54	178.43	30.00	-
Accounts Payable Clerk	20	Full-time	35,000.02	48,178.50	35,006.40	5,300.00	584.44	-	345.72	90.00	55.20	5,989.60	777.14	30.00	-
			182,759.98	238,928.66	182,766.36	5,300.00	2,726.96	14,051.28	1,037.16	270.00	165.60	31,271.32	1,249.97	90.00	-

PURCHASED CONTRACTED SERVICES

521200 Professional Services	22,000
Paycom Payroll and HR System - payroll processing fees (\$600 for 26 payroll periods)	15,600
Wageworks Flexible Spending Account (Acct management = \$120/mo)	1,440
Wageworks - hiring/terminating employees (COBRA notification = \$100/mo)	-
US Department of Homeland Security (SAVE & E Verify Fees - \$25/mo)	1,200
Gov-Deals - Auctioneer Service for City Capital Assets	300
	3,460
521215 Auditing	42,000
Per contract executed June 2015 with Maulding & Jenkins	
523200 Communications	13,660
1 phone @ \$55/mo	660
Telephone cost for City Hall	13,000
523300 Advertisement	3,000
Advertisement for RFP's, and Bids	
522320 Rental of Equipment & Vehicles	14,000
Pitney Bowes - \$458/Qtr	1,833
Maintenance agreements - copiers, printers	9,500
Contingency for annual costs increases for item listed above	2,667
523400 Printing & Binding	2,000
Printing of checks, receipts books and other forms	
523600 Dues & Subscription	1,295
GFOA Annual Membership Dues: Finance Director and Accounting Manager-Junior	300
GGFOA Annual Membership Dues: Finance Director and Accounting Manager	340
GFOA Certificate of Excellence Award	435
American Payroll Association	220
National Institute of Public Procurement	65
523945 Convenience Fees	16,513
Credit card and account analysis charges	15,013
Credit Service for Sanitation @ \$125 per month	1,500

SUPPLIES

531100 Office Supplies	3,308
Notebooks for budget, divider tabs for budget notes	1,308
Pens, file folders-regular, 6 petition file folders, copy paper, note pads, storage boxes	2,000
531600 Water and Sewer	12,500
City Hall monthly water and sewer bill	
531220 Natural Gas	3,500
City Hall natural gas service	
531230 Electricity	32,000
City Hall electricity bill	
531600 Small Equipment	500
Large paper shredder; two filing cabinets, calculator	

1530 Legal

Statement of Service

The mission of the City Attorney is to provide timely and effective legal advice and professional representation to the City's elected officials, departments, and agencies. The City Attorney has the responsibility of responding to requests for advice and answering lawsuits in a manner as to eliminate or minimize legal difficulties and damages before decisions are made which might create legal problems. The City of Morrow outsources the city attorney services to Smith Welch, Webb & White, LLC.

Legal: Budget \$80,000

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
LAW										
PURCHASED/CONTRACTED SERVICES										
100	1530	521210	CITY ATTORNEY FEES	80,000	(45,000)	-36.00%	125,000	79,202	84,950	195,368
			GRAND TOTAL LAW	80,000	(45,000)	-36.00%	125,000	79,202	84,950	195,368

1535 Information Technology

Statement of Service

The mission of the IT department is to provide secure, efficient, innovative, and cost effective data communication services that will support and enhance the business operations of the City, and enable staff to better serve the citizens of Morrow.

Objectives

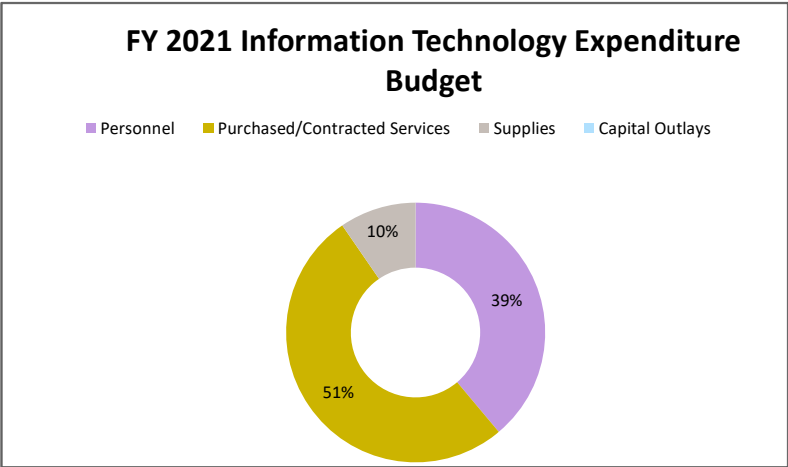
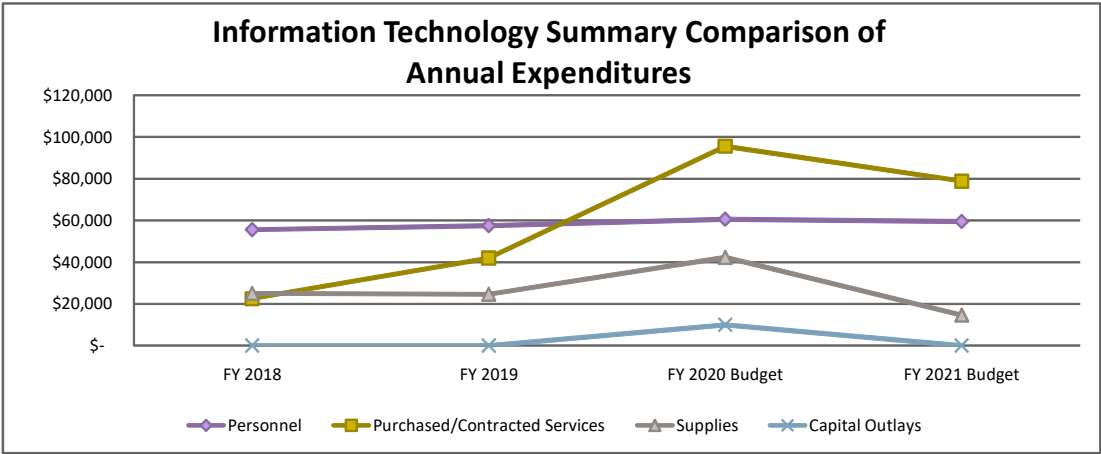
1. Maintain Network Operating System infrastructures to ensure minimum down time.
2. Maintain server infrastructure.
3. Maintain and support wireless network and cellular devices.
4. Expand and maintain data backup systems for data integrity.
5. Assist and maintain data security and compliancy for departments.
6. Maintain email system.
7. Maintain and upgrade existing applications, as necessary.
8. Maintain and report fuel system application.
9. Select and purchase new computers and related hardware and software application.
10. Manage the City's social media initiatives.
11. Research new financial system.
12. Monitoring and maintaining surveillance system, mag-lock door entry system, and audio/visual throughout the organization.
13. Maintain VOIP phone system.
14. Improve data system performance and availability.



1535 Information Technology Department Budget At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ 55,618	\$ 57,567	\$ 60,634	\$ 59,556
Purchased/Contracted Services	\$ 22,548	\$ 42,005	\$ 95,600	\$ 78,929
Supplies	\$ 25,095	\$ 24,671	\$ 42,350	\$ 14,650
Capital Outlays	\$ -	\$ -	\$ 10,000	\$ -
	\$ 103,261	\$ 124,243	\$ 208,584	\$ 153,135

	FY 2021 Budget
Personnel	\$ 59,556
Purchased/Contracted Services	\$ 78,929
Supplies	\$ 14,650
Capital Outlays	\$ -





Information Technology Department: Budget \$153,135

The schedule below shows a detail of the department's line item budget request for FY2021, along with the current year's budget & year-to-date actual and prior years' actual expenditures for FY2018 and FY2019.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
INFORMATION TECHNOLOGY										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	1535	511100	FULL TIME SALARIES	41,205	(1,015)	-2.40%	42,220	34,637	41,244	40,324
100	1535	511300	OVERTIME	2,000	1,500	300.00%	500	2,110	267	577
100	1535	512100	DISABILITY INSURANCE	55	(5)	-8.00%	60	51	55	51
100	1535	512110	INSURANCE-HEALTH	7,239	(1,814)	-20.03%	9,053	8,070	8,698	7,524
100	1535	512120	INSURANCE-DENTAL	346	(0)	-0.08%	346	317	346	350
100	1535	512130	LIFE INSURANCE-GRT GA	90	11	13.92%	79	89	77	80
100	1535	512300	MEDICARE	626	21	3.55%	605	493	551	539
100	1535	512400	RETIREMENT CONTRIBUTIONS	7,050	2,055	41.14%	4,995	3,625	3,622	3,750
100	1535	512700	WORKERS' COMPENSATION	915	(998)	-52.18%	1,913	1,763	1,816	1,867
100	1535	512915	DEFERRED COMPENSATION - MATCH	0	(833)	-100.00%	833	735	861	533
100	1535	512920	EMPLOYEE BETTERMENT PROGRAM	30	0	0.00%	30	21	30	23
PERSONAL SERV. & EMPLOYEE BEN.				59,556	(1,078)	-1.78%	60,634	51,911	57,567	55,618
PURCHASED/CONTRACTED SERVICES										
100	1535	521200	PROFESSIONAL SERVICES	28,600	(21,900)	-43.37%	50,500	0	0	1,773
100	1535	522210	REPAIRS & MAINTENANCE-SOFTWARE	27,229	3,729	15.87%	23,500	17,809	11,168	0
100	1535	523100	INSURANCE - GENERAL	0	0	0.00%	0	0	0	6,081
100	1535	522225	EQUIPMENT SERVICE CONTRACTS	15,000	1,000	7.14%	14,000	11,071	23,670	13,989
100	1535	523200	COMMUNICATIONS	8,000	2,500	45.45%	5,500	8,253	7,146	155
100	1535	523500	TRAVEL	0	(500)	-100.00%	500	0	0	0
100	1535	523700	EDUCATION AND TRAINING	0	(1,500)	-100.00%	1,500	565	21	550
100	1535	523915	VEHICLE MAINTENANCE	100	0	0.00%	100	0	0	0
PURCHASED/CONTRACTED SERVICES				78,929	(16,671)	-17.44%	95,600	37,698	42,005	22,548
SUPPLIES										
100	1535	531105	OFFICE SUPPLIES	300	300	100.00%	0	0	0	2,375
100	1535	531270	GASOLINE	250	0	0.00%	250	153	0	127
100	1535	531400	BOOKS AND PERIODICALS	100	0	0.00%	100	71	0	0
100	1535	531600	SMALL EQUIPMENT	9,000	(30,000)	-76.92%	39,000	14,595	24,197	21,768
100	1535	531700	OTHER SUPPLIES	5,000	2,000	66.67%	3,000	3,368	474	824
SUPPLIES				14,650	(27,700)	-65.41%	42,350	18,187	24,671	25,095
CAPITAL OUTLAYS										
100	1535		SOFTWARE	0	0	0.00%	0	0	0	0
100	1535	542400	COMPUTERS	0	(10,000)	-100.00%	10,000	1,606	0	0
CAPITAL OUTLAYS				0	(10,000)	-100.00%	10,000	1,606	0	0
GRAND TOTAL INFORMATON TECHNOLOGY				153,135	(55,449)	-26.58%	208,584	109,402	124,243	103,261



PERSONNEL SERVICES AND EMPLOYEE BENEFITS

The schedules below show the number of employees assigned to this department, the employee titles, pay grades, detailed salary and benefits paid by the City for each position.

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
INFORMATION TECHNOLOGY					
Information Administrator	22	1		1	
INFORMATION TECHNOLOGY TOTAL		1	0	1	0

INFORMATION TECHNOLOGY DEPARTMENT DETAIL SALARY AND BENEFITS BUDGET FOR FY2021													
Title	Full-time or Part-Time	Total	Annual Salary	Overtime	Medicare (1.45%)	Health Insurance	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 Per Mth)	Pension (17.11%)	Worker's Comp (2.22%)	Betterment	401K Match (2%)
Information Technology Administrator	Full-time	59,556.44	41,204.80	2,000.00	626.47	7,239.36	345.72	90.00	55.20	7,050.14	914.75	30.00	-
			41,204.80	2,000.00	626.47	7,239.36	345.72	90.00	55.20	7,050.14	914.75	30.00	-

PURCHASED CONTRACTED SERVICES

521200	Professional Services	28,600
	IT consultation, Programming, coding services	1,000
	Truevine website maintenance	4,200
	Website Design	20,000
	Network Offsite Back Up Service one year of 5 year service for \$17,000	3,400

522210	R&M - Software	27,229
	<u>Finance Software</u>	<u>17,729</u>
	Expand Contract for back up of software	3,729
	QS1 - General Ledger & Budget -	2,900
	QS1 - Business License -	1,250
	QS1 - Accounts Receivable -	2,200
	QS1 - Mertech Support for 15 users	750
	QS1 Property Tax	4,000
	Quickbooks (DDA, URA) -	2,400
	Price Increases	500
	<u>Public Works Software</u>	<u>1,000</u>
	Maintenance services for Generator, Phone System, FuelMaster system, Siemens HVAC Software	
	<u>Property Tax and Business License</u>	<u>8,500</u>
	Property Tax Notices	4,500
	Business License Notices	4,000

522225	Equipment Service Contracts	15,000
	Logmein Remote Service	2,000
	Stormwood Technologies	3,000
	Microsoft Outlook 365	7,000
	Barracuda Software updates	3,000

523200	Communications	8,000
	Verizon Cellular Service	800
	Improve broadband service	2,100
	Web X	400
	I.T. Air Card Service	600
	AT&T U-Verse	1,800
	Windstream VOIP Phone Service	1,500
	AT&T Fax & Modem Lines	800

523915	Vehicle Maintenance	100
	Oil Changes and Tire Rotation	

SUPPLIES

531100	Office Supplies	300
	Supplies for the office...paper, pens, sticky notes, notebooks	
531270	Gasoline	250
	Vehicle	
531400	Books & Periodicals	100
	Books, articles	
531600	Small Equipment Purchases	9,000
	Misc small equipment purchases: switches, monitors, printers, etc.	5,000
		-
	Key Card Access at Police Building due to COVID 19	4,000
531700	Other Supplies	5,000
	Software Cleaning tools, Virus Removal, IT Tools	
	Printers, Switches, Hubs, VOIP phones,	
	Wireless Routers, etc	



2650 Municipal Court

Statement of Service

The mission of the Municipal Court department is to provide high quality customer service in an efficient, professional, and fair manner; and in doing so, maintain the public's respect, confidence, and satisfaction. The department uses available tools and programs to reduce instances of recidivism and make the Morrow community safer.

Team Focus

- Operations – Ensure that justice is administered in a fair, impartial, professional, and efficient manner
- Customer Service - Provide the highest quality of customer service to the public and employees of the City of Morrow.
- Education – Provide training opportunities for court personnel to ensure mandated training is complete and the court is providing quality services.
- Internal – Provide a supportive work environment to maintain an energetic, engaged, professional, and healthy workforce.

Objectives

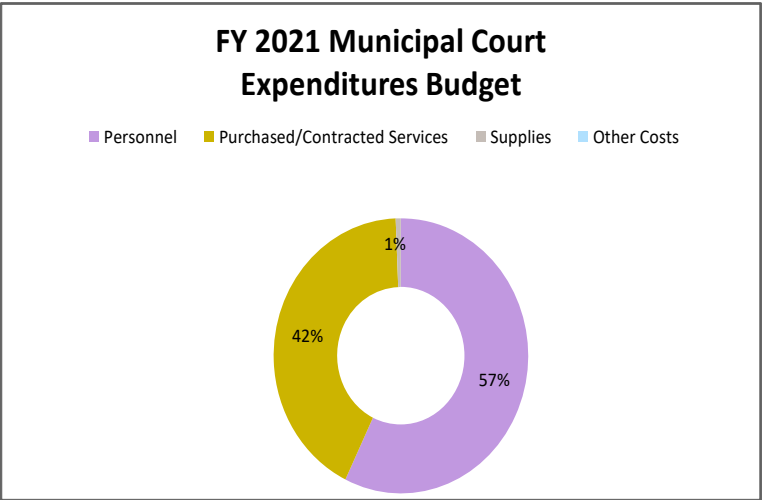
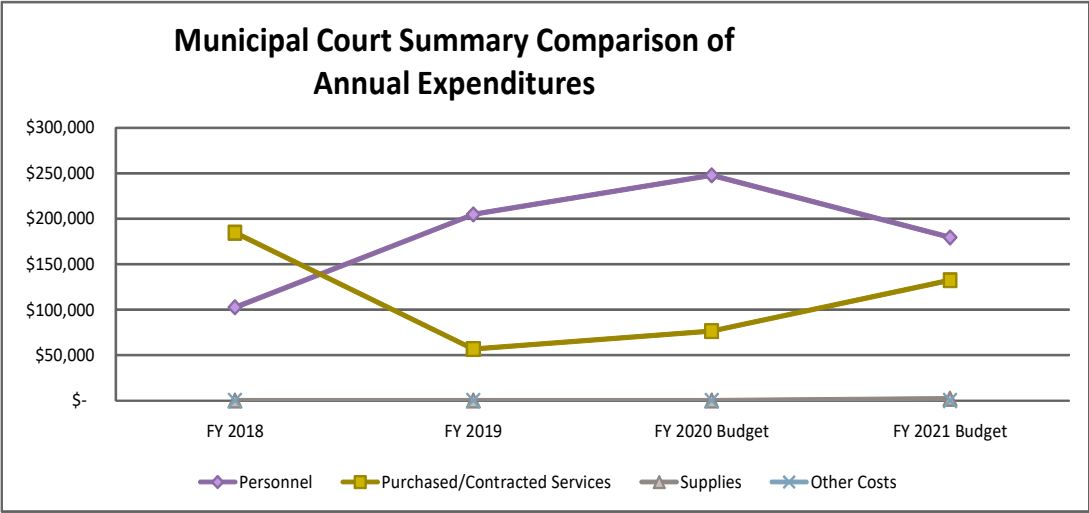
1. Provide ongoing training for all Municipal Court Clerks.
2. Become more proficient in processing of the Municipal Court funds.
3. Explore e-payment solutions to identify a way to reduce credit card fees or possibly eliminate them.
4. Survey court customers and city employees to measure the Court's successes as well as its deficiencies.



2650 Municipal Court Department At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ 102,425	\$ 204,839	\$ 247,888	\$ 179,429
Purchased/Contracted Services	\$ 184,578	\$ 56,606	\$ 76,340	\$ 132,290
Supplies	\$ -	\$ -	\$ -	\$ 2,000
Other Costs	\$ -	\$ -	\$ -	\$ -
	\$ 287,003	\$ 261,445	\$ 324,228	\$ 313,719

	FY 2021 Budget
Personnel	\$ 179,429
Purchased/Contracted Services	\$ 132,290
Supplies	\$ 2,000
Other Costs	\$ -



Municipal Court: Budget \$313,719 The schedule below shows a detail of the department's line item budget request for FY2021, along with the current year's budget & year-to-date actual and prior years' actual expenditures for FY2018 and FY2019.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
MUNICIPAL COURT										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	2650	511100	FULL TIME SALARIES	128,020	(10,001)	-7.25%	138,021	125,319	131,406	69,102
100	2650	511200	PART TIME SALARIES	18,450	(50,400)	-73.20%	68,850	55,103	39,092	22,526
100	2650	511300	OVERTIME	1,200	700	140.00%	500	892	794	51
100	2650	512100	DISABILITY INSURANCE	166	(14)	-8.00%	180	152	166	0
100	2650	512110	INSURANCE-HEALTH	4,108	(9,360)	-69.50%	13,468	13,220	12,969	350
100	2650	512120	INSURANCE-DENTAL	1,037	(1)	-0.08%	1,038	835	1,037	121
100	2650	512130	LIFE INSURANCE-GRT GA	270	31	12.97%	239	267	230	1,397
100	2650	512200	SOCIAL SECURITY (FICA)	1,144	(3,125)	-73.20%	4,269	3,415	2,530	1,280
100	2650	512300	MEDICARE	2,141	(749)	-25.91%	2,890	2,564	2,396	6,281
100	2650	512400	RETIREMENT CONTRIBUTIONS	21,904	6,286	40.25%	15,618	11,385	11,391	443
100	2650	512700	WORKERS' COMPENSATION	900	45	5.26%	855	789	812	850
100	2650	512915	DEFERRED COMPENSATION - MATCH	0	(1,870)	-100.00%	1,870	1,421	1,944	0
100	2650	512920	EMPLOYEE BETTERMENT PROGRAM	90	0	0.00%	90	63	72	23
PERSONAL SERV. & EMPLOYEE BEN.				179,429	(68,459)	-27.62%	247,888	215,425	204,839	102,425
PURCHASED/CONTRACTED SERVICES										
100	2650	521200	PROFESSIONAL SERVICES	128,400	56,400	78.33%	72,000	49,404	54,484	70,079
100	2650	523200	COMMUNICATIONS	600	0	0.00%	600	501	548	10,946
100	2650	523400	PRINTING & BINDING	1,500	1,200	400.00%	300	0	0	647
100	2650	523500	TRAVEL	1,200	(1,000)	-45.45%	2,200	499	528	1,099
100	2650	523600	DUES AND SUBSCRIPTIONS	90	0	0.00%	90	55	0	45
100	2650	523700	EDUCATION AND TRAINING	500	(450)	-47.37%	950	388	935	225
100	2650	523900	OTHER PURCHASED SERVICES	0	(200)	-100.00%	200	0	111	101,538
PURCHASED/CONTRACTED SERVICES				132,290	55,950	73.29%	76,340	50,847	56,606	184,578
SUPPLIES										
100	2650	531100	OFFICE SUPPLIES	2,000	2,000	100.00%	0	0	0	0
100	2650	531270	GASOLINE	0	0	0.00%	0	0	0	0
SUPPLIES				2,000	2,000	100.00%	0	0	0	0
OTHER COSTS										
100	2650	572010	CLAYTON COUNTY-POPIDF-A&B	N/A	(90,000)	-100.00%	90,000	76,813	95,653	53,908
100	2650	572020	PEACE OFFICERS A & B FUND	N/A	(30,000)	-100.00%	30,000	40,664	53,747	47,687
100	2650	572030	CLAYTON COUNTY JAIL FUND	N/A	(50,000)	-100.00%	50,000	34,831	48,733	0
100	2650	572040	GEORGIA CRIME LAB FEES	N/A	(5,000)	-100.00%	5,000	0	0	0
100	2650	572060	GEORGIA CRIME VICTIMS DUI FUND	N/A	(200)	-100.00%	200	0	0	0
100	2650	572070	BRAIN/SPINAL INJURY TRUST FUND	N/A	(200)	-100.00%	200	61	183	174
100	2650	572075	DATE-DRUG ABUSE TREAT&EDUC	N/A	(300)	-100.00%	300	4,538	4,131	6,261
100	2650	572080	DRIVER EDUC & TRAINING FUND	N/A	(5,000)	-100.00%	5,000	5,735	15,385	7,773
100	2650	572095	COURT COSTS FROM FINES	N/A	(12,000)	-100.00%	12,000	11,943	12,342	13,868
OTHER COSTS				0	(192,700)	-100.00%	192,700	174,585	230,174	129,670
				313,719	(203,209)	-39.31%	516,928	440,857	491,619	416,672



PERSONNEL SERVICES AND EMPLOYEE BENEFITS

The schedules below show the number of employees assigned to this department, the employee titles, pay grades, detailed salary and benefits paid by the City for each position.

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
MUNICIPAL COURT					
Municipal Court Administrator	18	1	0	1	0
Accounts Clerk	16	2	0	2	0
Bailiffs	N/A	0	4	0	4
MUNICIPAL COURT TOTAL		3	4	3	4

MUNICIPAL COURT DETAIL SALARY AND BENEFITS FOR THE FY2021 BUDGET													
Title	Full-time or Part-Time	TOTALS	Annual Salary	Medicare (1.45%)	FICA (6.2%)	Health Insurance	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 per Mth)	Pension (17.11%)	Worker's Comp (2.22%/.32%)	Betterment	401K Match
Court Administrator	Full-time	82,991.28	69,009.98	1,000.64		-	345.72	90.00	55.20	11,807.61	652.13	30.00	-
Accounts Receivable Clerk	Full-time	33,163.40	24,003.20	348.05		4,107.48	345.72	90.00	55.20	4,106.95	76.81	30.00	-
Accounts Receivable Clerk	Full-time	42,136.53	35,006.40	507.59		-	345.72	90.00	55.20	5,989.60	112.02	30.00	-
		158,291.22	128,019.58	1,856.28	-	4,107.48	1,037.16	270.00	165.60	21,904.15	840.96	90.00	-

Title	Full-time or Part-Time	TOTALS	Annual Salary	Medicare (1.45%)	FICA (6.2%)	Health Insurance	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 per Mth)	Pension (17.11%)	Worker's Comp (.32%)	Betterment	401K Match
Bailiff	Part-time	4,857.61	4,499.04	65.24	278.94	-					14.40		
Bailiff	Part-time	4,857.61	4,499.04	65.24	278.94	-					14.40		
Bailiff	Part-time	5,347.37	4,952.64	71.81	307.06	-					15.85		
Bailiff	Part-time	4,857.61	4,499.04	65.24	278.94	-					14.40		
		19,920.21	18,449.76	267.52	1,143.89	-	-	-	-	-	59.04	-	-
SUBTOTAL		178,211.42	146,469.34	2,123.81	1,143.89	4,107.48	1,037.16	270.00	165.60	21,904.15	900.00	90.00	-
ADD: OVERTIME		1,217.40	1,200.00	17.40									
GRAND TOTAL		179,428.82	147,669.34	2,141.21	1,143.89	4,107.48	1,037.16	270.00	165.60	21,904.15	900.00	90.00	-

PURCHASED CONTRACTED SERVICES

521200 Professional Services	128,400
Judge (9 sessions/mo @ \$600 X 108)	64,800
Court Appointed: attorney	4,000
Arbitrator	6,000
Solicitor	50,400
Interpreters	3,200
523200 Communications	600
One cellphone @ \$50/mo	
523400 Printing and Binding	1,500
New Letterhead and envelopes for new branding	
523,500 Travel	1,200
Training 1 full-time employees for hotel accommodations and mileage	
523600 Dues and Subscriptions	90
Annual dues for Court Clerks and TACs	
523700 Education and Training	500
Court Clerk TAC Recertification	
1 full-time employees certification	

SUPPLIES

5321100 Office Supplies	2,000
Paper, cash receipt tape, pens, gloves, masks, notepads	

3200 Police Department

Statement of Service- Police Administration

The mission of Police Administration is to consistently seek and find ways to promote preserve and deliver quality security and safety services to the community. The Morrow Police Department strives to promote a commitment to quality performance from all members of the department by providing the foundation upon which all operational decisions and organizational directives will be formed. Directives include rules, regulations, and standard operating policies, procedures, and practices. Members of the department are expected to consistently work in a quality manner during the daily performance of their duties, job responsibilities, and work tasks. Performance standards include the oath of office, code of ethics, agency standards, operating procedures, general orders, and City-wide policies.

The Police Administration function:

- Maintains standards to ensure statewide certification from the Georgia Association of Chiefs of Police
- Plans, directs, and manages the department, including patrol services, investigations, communications, training, community policing, and public relations
- Develops, implements, and enforces departmental rules, regulations, standard operating procedures, policies, philosophies, and programs.
- Monitors and ensures the scheduling and assigning of work, the instruction and training of employees, the work and performance of employees, as well as exercising disciplinary action when necessary.
- Provides technical knowledge and problem solving.
- Prepares the departmental operating budget for review and consideration by the City Manager, Mayor, and City Council; monitors and controls the expenditure of all departmental funds; reviews purchase orders and other financial forms requiring department head approval.
- Monitors the security and tracking of evidence, records, and tickets.
- Recruits, selects, and hires departmental employees.
- Develops and supervises the hiring process including testing, interviews, background investigations, and job offers.
- Prepares correspondence, reports, and other written documents; reviews and approves law enforcement forms, reports, evaluations, media releases, and other administrative paperwork and documentation.
- Directs the internal affairs function of investigating citizen complaints and employee grievances.

Objectives

1. Ensure that police services are handled in a professional and timely manner.
2. Continue to meet statewide certification standards.
3. Continue the process to achieve national accreditation
4. Improve benefit package for police officers for purposes of improving recruitment and retention efforts.
5. Upgrade technological capabilities, ensuring that computer systems and equipment are functional and serve the department to their maximum potential.
6. Review current processes and programs to evaluate efficiency of deployment of manpower to maintain the highest possible level of service delivery.



Statement of Service- CID

The mission of the Criminal Investigation Division is the protection of persons, the apprehension of criminals, the recovery of property, and the prevention of crime. The mission is accomplished by the following objectives:

- Maximize the use of all available resources to solve crimes and apprehend suspects, and recover stolen property.
- Process crime scenes and collect and preserve evidence.

Statement of Service- Police Patrol Division

The mission of the Patrol Division is to provide the highest quality of Police services while maintaining and improving the quality of life for citizens, businesses, and the motoring public in a professional, courteous, and empathetic manner. This mission is accomplished by an array of functions and duties, including:

- Preventative patrols of neighborhoods and businesses.
- Interaction with the public to foster better community relations.
- Responding to calls for service.
- Compiling incident reports.
- Assisting persons in need.
- Provide assistance to investigative personnel.
- Taking enforcement action in matters related to the assignment,
- Investigation of offenses, crimes, traffic accidents, disturbances, and all incidents that require police service.

Police Patrol Division Objectives

1. Maintain a safe environment for citizens to travel on the roadways
 - Participate in all GOHS traffic enforcement initiatives throughout the year
 - Attend monthly GOHS meetings
 - Conduct specialized traffic details that target seatbelt usage and distracted driving
 - Conduct three saturation patrols during Operation Zero Tolerance, which target impaired drivers.
2. Enhance officer's knowledge in the detection and prosecution of DUI cases.
 - Conduct in-service training on DUI prosecution for all patrol officers.
3. Continue the process for utilizing body mounted cameras on patrol.
 - Maintain and update SOP for body mounted cameras as needed.



Statement of Service – Code Enforcement

The mission of the Code Enforcement is to enforce the codes of the City in order to protect the health, safety, and welfare of the community and, where violations occur, to work with our citizens to achieve compliance through an efficient and fair process.

Code Enforcement Objectives

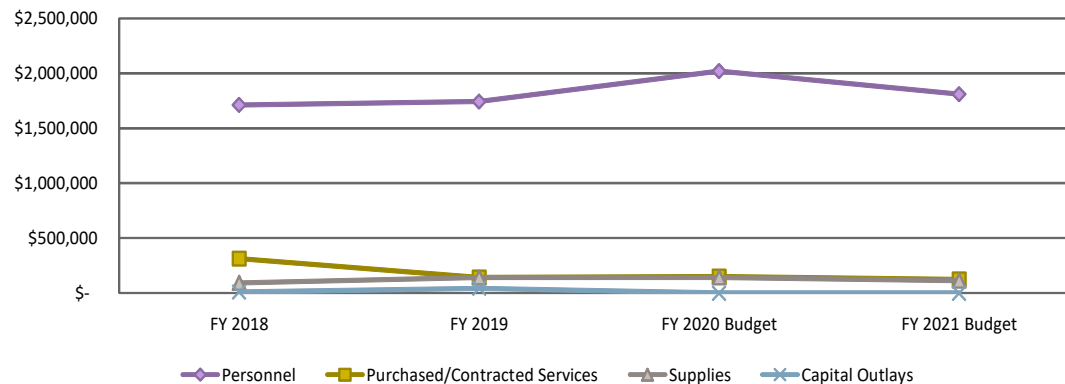
1. Maintain an attractive, safe, and healthy environment to provide a high quality of life for our residents and visitors.
2. Improve both the appearance and value of residential and business property.
3. Provide prompt, courteous, and professional service to the citizens of Morrow.
4. Encourage responsible property maintenance.
5. Maintain open communications and continuing education with the community.

3210 Police Department's Budget At A Glance

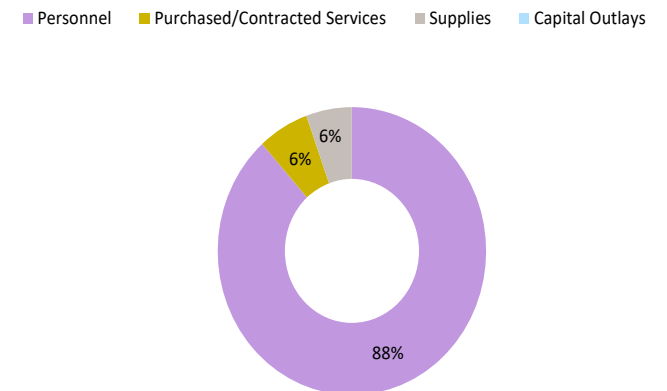
	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ 1,712,489	\$ 1,743,687	\$ 2,020,446	\$ 1,810,738
Purchased/Contracted Services	\$ 314,694	\$ 142,535	\$ 151,500	\$ 125,780
Supplies	\$ 93,823	\$ 142,077	\$ 141,770	\$ 113,100
Capital Outlays	\$ 9,896	\$ 44,381	\$ -	\$ -
fire	\$ 2,130,902	\$ 2,072,680	\$ 2,313,716	\$ 2,049,618

	FY 2021 Budget
Personnel	\$ 1,810,738
Purchased/Contracted Services	\$ 125,780
Supplies	\$ 113,100
Capital Outlays	\$ -

Police Administration Department Summary Comparison of Annual Expenditures



FY 2021 Police Administration Department Expenditure Budget





Police Department: Budget \$2,049,618 The schedule below shows a detail of the department's line item budget request for FY2021, along with the current year's budget & year-to-date actual and prior years' actual expenditures for FY2018 and FY2019.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
POLICE DEPARTMENT										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	3210	511100	FULL TIME SALARIES	1,284,420	(136,225)	-9.59%	1,420,645	1,126,152	1,196,871	1,186,285
100	3210	511200	PART TIME SALARIES	0	(42,125)	-100.00%	42,125	79,366	93,675	68,216
100	3210	511300	OVERTIME	18,000	3,000	20.00%	15,000	17,547	10,649	14,588
100	3210	512100	DISABILITY INSURANCE	1,546	(254)	-14.13%	1,800	1,651	1,582	1,481
100	3210	512110	INSURANCE-HEALTH	174,880	(42,878)	-19.69%	217,758	215,167	174,533	158,151
100	3210	512120	INSURANCE-DENTAL	9,680	(354)	-3.53%	10,034	10,025	9,233	9,632
100	3210	512130	LIFE INSURANCE-GRT GA	2,520	136	5.70%	2,384	2,230	1,926	2,265
100	3210	512300	MEDICARE	18,885	(2,124)	-10.11%	21,009	16,510	17,687	17,175
100	3210	512400	RETIREMENT CONTRIBUTIONS	202,349	29,278	16.92%	173,071	122,450	118,126	123,172
100	3210	512425	POAB FUND	6,720	0	0.00%	6,720	4,130	5,965	6,955
100	3210	512700	WORKERS' COMPENSATION	72,698	(27,302)	-27.30%	100,000	112,383	103,329	101,549
100	3210	512600	UNEMPLOYMENT INSURANCE	18,200	18,200	0.00%	0	0	0	330
100	3210	512915	DEFERRED COMPENSATION - MATCH	0	(9,000)	-100.00%	9,000	7,826	9,410	4,275
100	3210	512920	EMPLOYEE BETTERMENT PROGRAM	840	(60)	-6.67%	900	564	701	671
100	3210	512905	UNIFORM PROTECTIVE GEAR	0	0	0.00%	0	0	0	4,108
100	3210	512910	UNIFORMS	0	0	0.00%	0	0	0	13,636
PERSONAL SERV. & EMPLOYEE BEN.				1,810,738	(209,708)	-10.38%	2,020,446	1,716,001	1,743,687	1,712,489
PURCHASED/CONTRACTED SERVICES										
100	3210	521200	PROFESSIONAL SERVICES	1,500	(3,500)	-70.00%	5,000	1,476	1,675	4,800
100	3210	521240	CRIME PREVENTION	5,000	2,150	75.44%	2,850	5,354	3,049	2,839
100	3210	522205	RADIO MAINTENANCE	3,800	0	0.00%	3,800	4,208	2,175	0
100	3210	522220	EQUIPMENT MAINTENANCE	2,500	(2,500)	-50.00%	5,000	3,095	4,882	5,979
100	3210	522225	EQUIPMENT SERVICE CONTRACTS	23,480	(1,870)	-7.38%	25,350	11,456	22,131	18,026
100	3210	523100	INSURANCE - GENERAL	0	0	0.00%	0	0	0	197,433
100	3210	523200	COMMUNICATIONS	29,500	(1,500)	-4.84%	31,000	33,994	32,137	34,905
100	3210	523400	PRINTING & BINDING	2,000	(1,000)	-33.33%	3,000	2,459	3,012	2,448
100	3210	523600	DUES AND SUBSCRIPTIONS	3,000	500	20.00%	2,500	3,180	2,456	1,951
100	3210	523700	EDUCATION AND TRAINING	5,000	(18,000)	-78.26%	23,000	25,914	10,243	4,481
100	3210	523900	OTHER PURCHASED SERVICES	0	0	0.00%	0	0	0	534
100	3210	523915	VEHICLE MAINTENANCE	50,000	0	0.00%	50,000	52,857	60,775	41,299
PURCHASED/CONTRACTED SERVICES				125,780	(25,720)	-16.98%	151,500	143,993	142,535	314,694
SUPPLIES										
100	3210	523720	SAFETY PROGRAM	0	0	0.00%	0	0	0	0
100	3210	524000	POSTAGE & SHIPPING	1,000	1,000	100.00%	0	0	0	705
100	3210	531100	OFFICE SUPPLIES	3,000	3,000	100.00%	0	0	0	5,837
100	3210	531130	INVESTIGATIVE SUPPLIES	2,500	(6,000)	-70.59%	8,500	1,302	4,226	3,421
100	3210	531210	WATER/SEWAGE	2,000	300	17.65%	1,700	2,556	1,927	1,782
100	3210	531220	NATURAL GAS	3,500	(900)	-20.45%	4,400	3,404	5,112	4,524
100	3210	531230	ELECTRICITY	12,500	(100)	-0.79%	12,600	10,279	13,026	12,682
100	3210	531270	GASOLINE	55,000	(24,970)	-31.22%	79,970	104,189	65,237	53,852
100	3210	531300	FOOD	1,000	(1,000)	-50.00%	2,000	1,838	2,101	1,599
100	3210	531400	BOOKS AND PERIODICALS	0	0	0.00%	0	0	0	743
100	3210	531600	SMALL EQUIPMENT	10,000	0	0.00%	10,000	12,315	15,483	481
100	3210	531700	OTHER SUPPLIES	22,600	0	0.00%	22,600	23,203	34,965	8,195
SUPPLIES				113,100	(28,670)	-20.22%	141,770	159,086	142,077	93,823
CAPITAL OUTLAYS										
100	3210	542100	MACHINERY & EQUIPMENT	0	0	0.00%	0	14,563	0	0
100	3210	542200	VEHICLES	0	0	0.00%	0	(11,708)	44,381	9,896
CAPITAL OUTLAYS				0	0	0.00%	0	2,855	44,381	9,896
GRAND TOTAL POLICE DEPARTMENT				2,049,618	(264,098)	-11.41%	2,313,716	2,021,935	2,072,680	2,130,902



PERSONNEL SERVICES AND EMPLOYEE BENEFITS

The schedules below show the number of employees assigned to this department, the employee titles, pay grades, detailed salary and benefits paid by the City for each position. Two Police Officer positions and the Administrative Assistant's position are removed from the fiscal year 2021 budget. The Police Department's budget for fiscal year 2021 is staffed with 28 full-time positions which include a reduction of three positions from the current year's budget.

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
POLICE DEPARTMENT					
Chief of Police	48	1	0	1	0
Major	46	1	0	1	0
Detective	32	2	0	2	0
Detective Sergeants	38	1	0	1	0
K9-Officer	N/A	1	0	1	0
Lieutenant	40	4	0	4	0
Sergeant	38	5	0	5	0
Police Officers	20/32	10	0	12	0
Code Enforcement	20	1	0	1	0
Administration Sergeant	N/A	1	0	1	0
Civilian Clerk	N/A	1	0	1	0
Administrative Assistant	18	0	0	1	0
POLICE DEPARTMENT TOTAL		28	0	31	0



The schedule below shows the detailed personnel positions and their related salary and benefit costs that are included in the fiscal year 2021 budget.

POLICE DEPARTMENT SALARY & BENEFITS FOR BUDGET FY2021																
Dept	Firstname	Lastname	Title	Full-time or Part-Time	Totals	Annual Salary	Medicare (1.45%)	Health Insurance	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 per Mth)	Pension (17.11%)	Worker's Comp (5.66%)	Betterment	Unemployment	Peace Officers Annuity Pension \$20 per month
Police	JOHN	ANDERSON	Code Enforcement	Full	35,435.19	27,913.60	404.75	-	345.72	90.00	55.20	4,776.02	1,579.91	30.00		240.00
Police	DERRICK	ARNOLD	Police Officer	Full	57,031.45	41,992.47	608.89	4,107.48	345.72	90.00	55.20	7,184.91	2,376.77	30.00		240.00
Police	VINCENT	BARFIELD	Police Officer	Full	60,163.33	41,992.47	608.89	7,239.36	345.72	90.00	55.20	7,184.91	2,376.77	30.00	-	240.00
Police	RICHARD	BEARD	Lieutenant	Full	74,686.60	51,506.91	746.85	9,943.80	345.72	90.00	55.20	8,812.83	2,915.29	30.00		240.00
Police	MATTHEW	BEAVER	Sergeant	Full	66,595.67	44,993.52	652.41	9,943.80	345.72	90.00	55.20	7,698.39	2,546.63	30.00		240.00
Police	DUSTIN	BELL	K9 Officer	Full	63,171.52	42,237.00	612.44	9,943.80	345.72	90.00	55.20	7,226.75	2,390.61	30.00	-	240.00
Police	JARVIS	BRAXTON	Police Officer	Full	62,867.77	41,992.47	608.89	9,943.80	345.72	90.00	55.20	7,184.91	2,376.77	30.00		240.00
Police	CORY	BYRDLONG	Police Officer	Full	59,512.25	39,291.20	569.72	9,943.80	345.72	90.00	55.20	6,722.72	2,223.88	30.00		240.00
Police	JAMES	CALLAWAY	Police Chief	Full	104,679.67	80,350.40	1,165.08	4,107.48	345.72	90.00	55.20	13,747.95	4,547.83	30.00		240.00
Police	JAMILIA	DANIEL	Police Officer	Full	59,736.25	41,992.47	608.89	6,812.28	345.72	90.00	55.20	7,184.91	2,376.77	30.00		240.00
Police	CHRISTOPHER	GLOVER	Police Officer	Full	51,929.86	41,192.19	597.29	-	345.72	90.00	55.20	7,047.98	2,331.48	30.00		240.00
Police	JEFFREY	HODGE	Police Officer	Full	57,031.45	41,992.47	608.89	4,107.48	345.72	90.00	55.20	7,184.91	2,376.77	30.00		240.00
Police	DAVID	JACKSON	Sergeant	Full	56,651.87	44,993.52	652.41	-	345.72	90.00	55.20	7,698.39	2,546.63	30.00	-	240.00
Police	JOSHUA	MCFADDEN	Police Officer	Full	57,926.58	40,191.84	582.78	7,239.36	345.72	90.00	55.20	6,876.82	2,274.86	30.00		240.00
Police	YASMIN	MILLER	Civilian Clerk	Full	37,817.06	24,003.20	348.05	7,239.36	345.72	90.00	55.20	4,106.95	1,358.58	30.00		240.00
Police	BETHANY	MILLS	Police Officer	Full-time	57,031.45	41,992.47	608.89	4,107.48	345.72	90.00	55.20	7,184.91	2,376.77	30.00		240.00
Police	BOBBY	MOSTELLER	Lieutenant	Full-time	68,277.41	54,352.35	788.11	-	345.72	90.00	55.20	9,299.69	3,076.34	30.00	-	240.00
Police	MICHAEL	MURPHY	Sergeant	Full-time	60,759.35	44,993.52	652.41	4,107.48	345.72	90.00	55.20	7,698.39	2,546.63	30.00		240.00
Police	THAO	PHO	Police Officer	Full-time	60,410.11	40,014.00	580.20	9,943.80	345.72	90.00	55.20	6,846.40	2,264.79	30.00		240.00
Police	CHUNG	QUACH	Sergeant	Full-time	68,280.13	46,349.55	672.07	9,943.80	345.72	90.00	55.20	7,930.41	2,623.38	30.00		240.00
Police	KEO	SENGKHAMPHONG	Lieutenant	Full-time	78,278.18	56,575.35	820.34	7,239.36	345.72	90.00	55.20	9,680.04	3,202.16	30.00	-	240.00
Police	WILLIS	SKELTON	Detective Sergeant	Full-time	68,860.03	46,816.38	678.84	9,943.80	345.72	90.00	55.20	8,010.28	2,649.81	30.00		240.00
Police	ADAM	SMITH	Admin Sergeant	Full-time	64,763.40	48,216.87	699.14	4,107.48	345.72	90.00	55.20	8,249.91	2,729.07	30.00		240.00
Police	MITCHELL	TATE	Detective	Full-time	57,307.59	42,214.77	612.11	4,107.48	345.72	90.00	55.20	7,222.95	2,389.36	30.00	-	240.00
Police	GREGORY	TATROE	Major	Full-time	99,767.48	71,697.60	1,039.62	9,943.80	345.72	90.00	55.20	12,267.46	4,058.08	30.00	-	240.00
Police	RICHARD	THRASHER	Lieutenant	Full-time	75,874.01	52,462.80	760.71	9,943.80	345.72	90.00	55.20	8,976.39	2,969.39	30.00		240.00
Police	XAVIER	TODD	Detective	Full-time	61,310.25	43,259.58	627.26	6,812.28	345.72	90.00	55.20	7,401.71	2,448.49	30.00		240.00
Police	AMANDA	YOUNG	Sergeant	Full-time	65,536.59	48,839.31	708.17	4,107.48	345.72	90.00	55.20	8,356.41	2,764.30	30.00		240.00
SUBTOTAL					18,200.00	0	0	0	0	0	0	0	0	0	18,200	-
SUBTOTAL					1,809,892.47	1,284,420.28	18,624.09	174,879.84	9,680.16	2,520.00	1,545.60	219,764.31	72,698.19	840.00	18,200.00	6,720.00
PENSION COSTS REDUCTIONS:					(17,415)	0	0	0	0	0	0	(17,415)	0	0	0	0
ADD:OVERTIME:					18,261.00	18,000.00	261.0000	-	-	-	-	-	-	-	-	-
GRAND TOTAL					1,810,738.47	1,302,420.28	18,885.09	174,879.84	9,680.16	2,520.00	1,545.60	202,349.31	72,698.19	840.00	18,200.00	6,720.00



To reduce costs, the Police Department removed three full-time positions from fiscal year 2021 budget. The schedule below shows the detail of the positions and related salary and benefit costs that were removed.

POLICE DEPARTMENT SALARY & BENEFITS REMOVED FROM THE FY2021 BUDGET

Title	Full-time or Part-Time	Totals	Annual Salary	Medicare (1.45%)	Health Insurance	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 per Mth)	Pension (17.11%)	Worker's Comp (5.66%)	Betterment	401K Match (2%)	Peace Officers Annuity Pension \$20 per month
Police Officer	Full	54,497.97	43,259.58	627.26	-	345.72	90.00	55.20	7,401.71	2,448.49	30.00		240.00
Admin Assistant	Full-time	52,631.94	33,945.60	492.21	9,943.80	345.72	90.00	55.20	5,808.09	1,921.32	30.00		-
Police Officer-Vacant	Full	53,675.93	39,291.20	569.72	4,107.48	345.72	90.00	55.20	6,722.72	2,223.88	30.00	-	240.00
GRAND TOTAL		160,805.84	116,496.38	1,689.20	14,051.28	1,037.16	270.00	165.60	19,932.53	6,593.70	90.00	-	480.00

PURCHASED CONTRACTED SERVICES

521200 Professional Services	1,500
Fees for applicant processing consultants, psychological examinations, new employee medical exams, etc.	
521240 Crime Prevention	5,000
Supplies for the Neighborhood Watch Program, 2 Citizen Police Academies, Business Watch, Safe Halloween, Summer Fest, booklets, pamphlets and certificates	
522205 Radio Maintenance	3,800
Motorola handhelds radios maintenance	
Battery replacement - \$30/ea @ \$10	300
Radio purchase	3,500
522220 Equipment Maintenance	2,500
Non-Warranty' Digital Alley in-car video repair	
Radar and Lidar yearly calibration and maintenance	
Tuning Forks for Radar - calibration	
Gun cleaning kits	
522225 Equipment Service Contract	23,480
Synergistic Annual License Renewal	9,500
Plus, Inc. - Criminal-GCIC License Renewal	3,600
Mega Pass GCIC Secure Data Line - \$100/mo	1,200
Innovative Data Solutions Powers	4,000
Ultimate Security	500
Polaroid I.D. Service Contract	580
Water Cooler Supplies	500
ERAD Credit card reader license	600
Fingerprint machine licensing	1,000
Body Cam new officer storage	1,000
Palentine Warrant System	1,000

PURCHASED CONTRACTED SERVICES CONTINUED

523200 Communications	29,500
Phone system	1,400
Fax line	600
Verizon 25 Air Cards @ \$35/mo	10,500
Verizon 1 MiFi @ \$40/mo	480
Shift Sgt iPhone 2 @ \$70/mo	1,680
Verizon iPhone 8 @ \$50/mo	4,800
Rapid ID Service through Sprint \$420/mo	5,040
Phone upgrades	5,000

523400 Printing & Binding	2,000
Letterheads, business cards, thermal printer paper, evidence forms, impound forms, arrests booking forms, citations, arrest affidavits, etc.	

523600 Dues & Subscriptions	3,000
Georgia Police Accreditation Coalition	100
Georgia Assoc of Chiefs of Police Membership Chief and Major	200
Int'l Assoc of Chiefs of Police Membership Chief and Major	300
Metropole	600
State Re-Certification Annual Fee	350
Georgia Internal Affairs Investigation	75
ROCIC Dues	300
Peace Officers Assoc. of Georgia Membership 28 sworn officers @ \$20/yr.	560
Georgia Gang Investigators Association	25
National Internal Affairs Association	100
FBINA	125
Other	265

523700 Education & Training	5,000
Advanced officer training and training not offered at the GPSTC	-
training tuition and lodging with meals	-

523915 Vehicle Maintenance	50,000
Repairs & maintenance for Police Fleet - 29 vehicles	

524000 Postage and Shipping	1,000
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SUPPLIES

531000 Office Supplies	3,000
531130 Investigative Supplies	2,500
Equipment for proper criminal investigations, replenishment of vital equipment and supplies, BellSouth subpoenas, Superior Court filing fees, recordings equipment, computer upgrades to support CCTV drivers, identification badges for employees and for pouring permits, serious motor vehicle accident, death, crime scene, and major felony investigations	
531210 Water / Sewage	2,000
Water for Police headquarters	
531220 Natural Gas	3,500
Natural Gas for Police headquarters	
532230 Electricity	12,500
Electricity for Police headquarters	
531270 Gasoline	55,000
Gasoline for Police Fleet - 29 vehicles	
531300 Food	1,000
Neighborhood Watch Block Parties; Catered meals for Citizen Police Academies and Other Outreach programs; coffee and supplies	

SUPPLIES CONTINUED

531600 Small Equipment	10,000
Various types of ammunition throughout the year for annual qualification and open/practice ranges and taser cartridge replacements	
531700 Other Supplies	22,600
Uniform Protective:	
Replacement of 7 ballistic vests - 7 @ \$600. Vests only have a 5 year life and then they are replaced. They aren't replaced all at once. They go by the expiration date on the vest.	4,200
Uniforms - 28 sworn officers @ \$600; Each sworn officer will receive a replacement of pants, shirts, jackets, raincoats, boots, class A uniforms, training uniforms, belts, duty gear, flashlights, handcuffs, batons, holders for the belts and holsters.	16,800
Purchase Quarter Master Restock patches and other easily issued gear to store on location at the police department stock room. It includes batteries, chargers, handcuff key, PPE, winter hats, digital cameras and memory cards	1,600



CAPITAL OUTLAYS

The items listed in the Police Department's capital improvement plan for fiscal year 2021 budget are not included in the department's budget at this time.

FIVE YEAR CAPITAL IMPROVEMENT PLAN							
POLICE DEPARTMENT							
FISCAL YEAR 2021 REQUEST							
CAPITAL OUTLAY REQUEST		FY2021	FY2022	FY2023	FY2024	FY2025	Total 5 Yr
1	Vehicles (3)	145,500	99,000	150,000	99,000		493,500
2	Furniture	-	30,000				30,000
3							-
		145,500	129,000	150,000	99,000	-	523,500



**POLICE DEPARTMENT
5 YEAR VEHICLE REPLACEMENT SCHEDULE
FROM FY 2020 TO FY 2025**

Department/Description		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Totals
Police							
2004	Dodge Ram 1500 Truck (Unit 42)						-
2009	Ford Crown Victoria (Unit 78)						
2013	Ford Taurus Interceptor (Unit 91)	48,500					48,500
2014	Ford Taurus Interceptor (Unit 98)	48,500					48,500
2014	Ford Taurus Interceptor (Unit 12)	48,500					48,500
2014	Ford Taurus Interceptor (Unit 16)		49,500				49,500
2014	Ford Taurus Interceptor (Unit 17)		49,500				49,500
2014	Ford Taurus Interceptor (Unit 95)			50,000			50,000
2014	Ford Taurus Interceptor (Unit 14)			50,000			50,000
2014	Ford Taurus Interceptor (Unit 97)			50,000			50,000
2015	Ford Interceptor SUV (Unit 5)				50,500		50,500
2015	Ford Expedition (Unit 2)				48,500		48,500
Police Totals		145,500	99,000	150,000	99,000	-	493,500



3250- Police Special Detail Services

Statement of Service

Police Special Detail Services Patrol provides security services for the safety and well-being of the patrons of the Wal-Mart store located in the City of Morrow.

Objectives

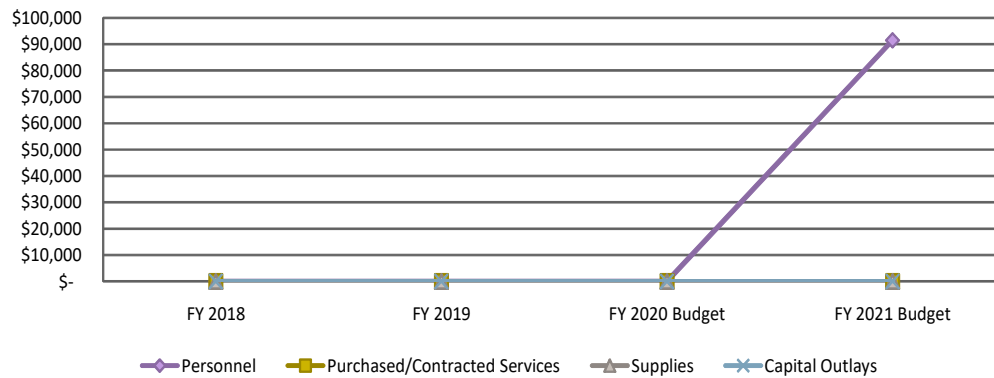
1. To serve and protect the citizens and visitors of Morrow, while providing safety and improved quality of life in our community through excellence in policing.
2. Accurate and timely crime reporting and analysis.
3. More efficient deployment of personnel.
4. Continuous assessment and evaluation of our programs and tactics.
5. Timely and effective use of equipment and available resources.

3250 Police Special Detail Services Budget At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ -	\$ -	\$ -	\$ 91,503
Purchased/Contracted Services	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 91,503

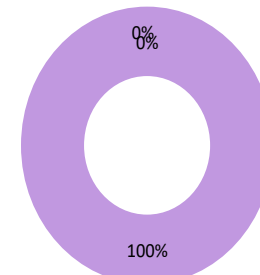
	FY 2021 Budget
Personnel	\$ 91,503
Purchased/Contracted Services	\$ -
Supplies	\$ -
Capital Outlays	\$ -

Police Special Detail Services Summary Comparison of Annual Expenditures



FY 2021 Police Special Detail Services Expenditure Budget

Personnel Purchased/Contracted Services Supplies Capital Outlays





Police Special Detail Services: Budget \$91,503

The schedule below shows a detail of the department's line item budget request for FY2021.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
POLICE SPECIAL DETAIL SERVICES										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	3250	511200	PART TIME SALARIES	85,000	85,000	100.00%	0	0	0	0
100	3250	511300	OVERTIME	0	0	0.00%	0	0	0	0
100	3250	512200	SOCIAL SECURITY (FICA)	5,270	5,270	100.00%	0	0	0	0
100	3250	512300	MEDICARE	1,233	1,233	100.00%	0	0	0	0
PERSONAL SERV. & EMPLOYEE BEN.				91,503	91,503	100.00%	0	0	0	0
GRAND TOTAL POLICE SPECIAL DETAIL SERVICES				91,503	91,503	100.00%	0	0	0	0

Wal-Mart reimburses the City for the salary and benefits incurred by the off-duty police officers providing security for their property. In prior years', the cost related to this service was included in the Police Department's main budget under department code "3210".

PERSONNEL SERVICES AND EMPLOYEE BENEFITS

POLICE SPECIAL DETAIL SERVICES SALARY & BENEFITS FOR BUDGET FY2021												
Title		Totals	Annual Salary	Medicare (1.45%)	Health Insurance	Dental (\$28.81 mth)	Life (\$7.50 mth)	Disability (\$4.60 per Mth)	Pension (17.11%)	Worker's Comp (5.66%)	Betterment	401K Match (2%)
N/A	Walmart	91,043.50	85,000.00	1,232.50						4,811.00		



3500 Fire Department

Statement of Service

The Morrow Fire Department is dedicated to being the best community focused fire and rescue department that meets the ever-changing needs of our community, while ensuring a safe and secure environment for all through professional development, unity, and teamwork. The department is committed to providing the highest level of public safety services for our community, by protecting lives and property through fire suppression, emergency medical response, disaster management, fire prevention, and public education.

The members of the Morrow Fire Department are committed to the following values in our interaction with coworkers and the community:

- Professionalism and preparedness for duty
- Serving with integrity
- Responding with compassion
- Responsibility and Accountability
- Positive attitude and mutual respect
- Diversity
- Commitment to professional excellence

Objectives

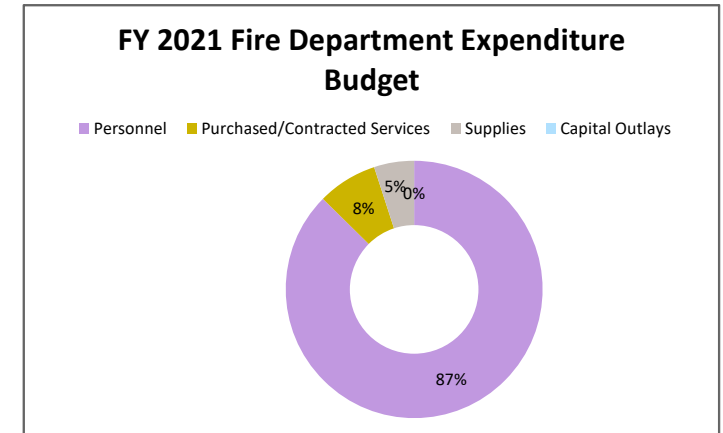
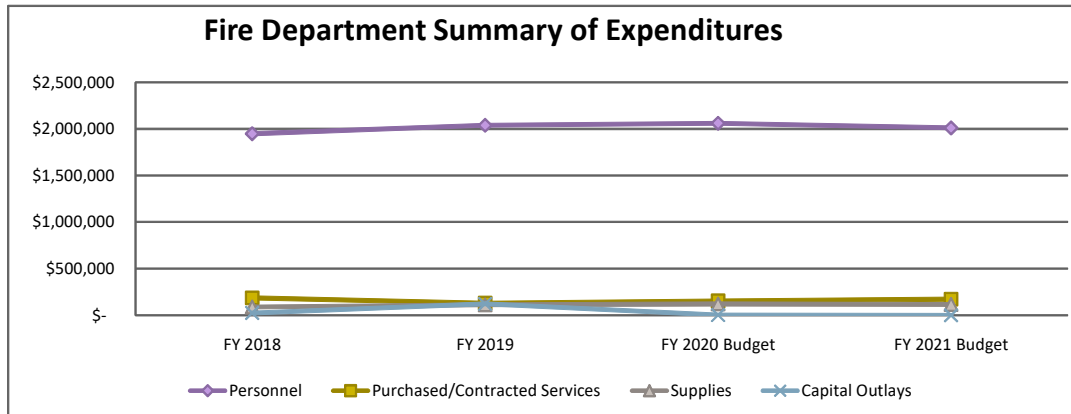
1. Increase community-based outreach programs to educate our citizens about home fire sprinklers and smoke alarms
2. Offer additional in-house training classes to bring our member's minimum standards to a higher level
3. Increase opportunities to use our bike medic program in community events
4. Maintain our ISO Class 1 rating
5. Replace our 24-year-old straight ladder truck with a newer platform ladder truck
6. Obtain a portable training facility that will allow for realistic fire training



3500 Fire Department Budget At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ 1,947,073	\$ 2,038,568	\$ 2,060,200	\$ 2,009,700
Purchased/Contracted Services	\$ 185,265	\$ 130,380	\$ 151,695	\$ 172,395
Supplies	\$ 87,834	\$ 110,583	\$ 121,120	\$ 116,400
Capital Outlays	\$ 24,196	\$ 123,613	\$ 1,605	\$ -
	<u>\$ 2,244,368</u>	<u>\$ 2,403,144</u>	<u>\$ 2,334,620</u>	<u>\$ 2,298,495</u>

	FY 2021 Budget
Personnel	\$ 2,009,700
Purchased/Contracted Services	\$ 172,395
Supplies	\$ 116,400
Capital Outlays	\$ -



Fire Department Budget: \$2,298,495 The schedule below shows a detail of the department's line item budget request for FY2021, along with the current year's budget & year-to-date actual and prior years' actual expenditures for FY2018 and FY2019.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
FIRE DEPARTMENT										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	3500	511100	FULL TIME SALARIES	1,456,516	(93,168)	-6.01%	1,549,684	1,213,883	1,425,458	1,434,910
100	3500	511200	PART TIME SALARIES	6,037	(34,968)	-85.28%	41,005	30,082	54,673	76,850
100	3500	511300	OVERTIME	70,000	34,000	94.44%	36,000	69,610	145,809	62,028
100	3500	512100	DISABILITY INSURANCE	1,780	(200)	-10.10%	1,980	1,554	1,532	1,444
100	3500	512110	INSURANCE-HEALTH	140,888	14,101	11.12%	126,787	156,790	160,276	120,069
100	3500	512120	INSURANCE-DENTAL	11,149	(325)	-2.83%	11,474	8,265	7,716	7,821
100	3500	512130	LIFE INSURANCE-GRT GA	2,903	262	9.92%	2,641	10,904	10,527	6,773
100	3500	512140	FIREFIGHTER CANCER INSURANCE	8,300	8,300	100.00%	0	0	0	0
100	3500	512200	SOCIAL SECURITY (FICA)	374	(2,171)	-85.30%	2,545	1,962	3,477	5,050
100	3500	512300	MEDICARE	22,222	(915)	-3.95%	23,137	18,193	22,006	20,188
100	3500	512400	RETIREMENT CONTRIBUTIONS	231,795	46,524	25.11%	185,271	133,625	132,376	136,088
100	3500	512630	FIREFIGHTER'S PENSION FUND	9,675	375	4.03%	9,300	6,300	6,450	7,250
100	3500	512700	WORKERS' COMPENSATION	47,094	(8,292)	-14.97%	55,386	62,629	53,269	39,709
100	3500	512905	UNIFORM-PROTECTIVE GEAR	0	0	0.00%	0	0	0	1,362
100	3500	512910	UNIFORM	0	0	0.00%	0	0	0	17,436
100	3500	512600	UNEMPLOYMENT	0						
100	3500	512915	DEFERRED COMPENSATION - MATCH	0	(14,000)	-100.00%	14,000	11,271	14,147	9,421
100	3500	512920	EMPLOYEE BETTERMENT PROGRAM	967	(23)	-2.32%	990	710	852	675
PERSONAL SERV. & EMPLOYEE BEN.				2,009,700	(50,500)	-2.45%	2,060,200	1,725,778	2,038,568	1,947,073
PURCHASED/CONTRACTED SERVICES										
100	3500	521200	PROFESSIONAL SERVICES	39,700	(2,000)	-4.80%	41,700	18,993	36,328	26,950
100	3500	522205	RADIO MAINTENANCE	1,000	(2,300)	-69.70%	3,300	2,209	83	1,061
100	3500	522220	EQUIPMENT MAINTENANCE	15,320	900	6.24%	14,420	14,747	12,856	6,764
100	3500	522230	BUILDINGS AND GROUNDS REPAIR	9,000	0	0.00%	9,000	626	6,907	5,164
100	3500	523100	INSURANCE - GENERAL	0	0	0.00%	0	0	0	76,678
100	3500	523200	COMMUNICATIONS	14,550	5,310	57.47%	9,240	12,736	9,539	8,442
100	3500	523400	PRINTING & BINDING	300	0	0.00%	300	0	399	205
100	3500	523500	TRAVEL	600	(1,700)	-73.91%	2,300	1,243	650	198
100	3500	523600	DUES AND SUBSCRIPTIONS	11,175	(1,550)	-12.18%	12,725	4,345	9,653	8,293
100	3500	523700	EDUCATION AND TRAINING	18,200	(4,625)	-20.26%	22,825	17,045	14,143	13,122
100	3500	523720	SAFETY PROGRAM	10,550	4,665	79.27%	5,885	3,831	2,985	524
100	3500	523915	VEHICLE MAINTENANCE	52,000	22,000	73.33%	30,000	31,140	36,837	37,865
PURCHASED/CONTRACTED SERVICES				172,395	20,700	13.65%	151,695	106,915	130,380	185,265
SUPPLIES										
100	3500	531150	EMERGENCY MEDICAL SUPPLIES	18,000	(2,000)	-10.00%	20,000	12,120	17,710	22,754
100	3500	531100	OFFICE SUPPLIES	1,900	1,900	100.00%	0	0	0	1,392
100	3500	531210	WATER/SEWAGE	4,200	800	23.53%	3,400	4,101	3,444	3,550
100	3500	531220	NATURAL GAS	5,200	0	0.00%	5,200	2,829	4,912	5,449
100	3500	531230	ELECTRICITY	21,000	(1,000)	-4.55%	22,000	17,219	19,192	19,576
100	3500	531270	GASOLINE	20,000	(2,000)	-9.09%	22,000	20,433	23,018	14,606
100	3500	531300	FOOD	4,000	0	0.00%	4,000	3,023	1,106	444
100	3500	531400	BOOKS AND PERIODICALS	750	750	100.00%	0	0	0	647
100	3500	531600	SMALL EQUIPMENT	5,000	(5,300)	-51.46%	10,300	16,677	7,294	11,214
100	3500	531700	OTHER SUPPLIES	2,500	(28,720)	-91.99%	31,220	18,402	32,066	5,070
100	3500	531710	UNIFORMS	23,350	23,350	100.00%	0	0	0	0
100	3500	531711	UNIFORMS-PROTECTIVE GEAR	7,500	7,500	100.00%	0	0	0	0
100	3500	531720	FIRE PREVENTION EXPENSES	2,000	0	0.00%	2,000	499	1,382	1,714
100	3500	531730	HAZARDOUS MATERIAL SUPPLIES	1,000	0	0.00%	1,000	330	459	1,418
SUPPLIES				116,400	(4,720)	-3.90%	121,120	95,633	110,583	87,834
CAPITAL OUTLAYS										
100	3500	542100	MACHINERY & EQUIPMENT	0	(1,605)	-100.00%	1,605	0	123,613	24,196
100	3500	542200	VEHICLES	0	0	0.00%	0	0	0	0
CAPITAL OUTLAYS				0	(1,605)	-100.00%	1,605	0	123,613	24,196
GRAND TOTAL FIRE DEPARTMENT				2,298,495	(36,125)	-1.55%	2,334,620	1,928,326	2,403,144	2,244,369



PERSONNEL SERVICES AND EMPLOYEE BENEFITS

The City of Morrow's Fire Department's fiscal year 2021 Personnel Services and Employee Benefits budget for the Fire Department is \$ 2,298,495.

The City of Morrow's Fire Department is currently staffed with 34 employees, of which 33 are full time employees and 1 is a part-time employee. In FY 21 the position of Division Chief of Training will be eliminated to reduce expenses. The responsibilities of this position will be delegated to the Deputy Chief of Operations and other fire officers. The schedule provides the aforementioned information for the current fiscal year 2020 budget and for the proposed budget for fiscal year 2021.

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
FIRE DEPARTMENT					
Fire Chief	48	1	0	1	0
Deputy Chief	46	1	0	1	0
Division Chief	44	1	0	2	0
Captain	44	3	0	3	0
Lieutenant	40	3	0	3	0
Firefighter Paramedic	34	3	0	3	0
Firefighter II Paramedic	34	3	1	3	1
Firefighter III Paramedic	34	2	0	2	
Firefighter (Part time)	12	0	0	0	0
Firefighter AEMT	28	2	0	2	0
Firefighter II AEMT	28	4	0	4	0
Firefighter III AEMT	104	1	0	1	0
Firefighter EMT	28	3	0	3	0
Firefighter EMT-1	22	2	0	2	0
Firefighter II EMT	28	3	0	3	0
FIRE DEPARTMENT TOTAL		32	1	33	1



The schedule below provides a detailed listing of the Fire Departments Personnel Services and Employee Benefit budget for fiscal year 2021. The schedule includes \$70,000 for overtime and additional related Medicare costs of \$1,015 that is added to the overall personnel and benefit costs.

FIRE DEPARTMENT SALARY AND BENEFITS BUDGET FOR FY2021															
Title	Full-time or Part-Time	Total Salary & Benefits	FY2020 Current Annual Salary	Medicare (1.45%)	FICA	Health Insurance	Dental (\$28.81 mth)	Life (\$7.50 mth)	Disability (\$4.60 per Mth)	Pension (17.11%)	Worker's Comp (3.22%)	Betterment	Unemployment	Firefighter Pension	Fire Cancer Policy
CAPTAIN	FULL	69,527	56,212	815.07		-	345.72	90.00	55.20	9,617.87	1,810.03	30.00	-	300	251.52
DIVISION CHIEF	FULL	75,564	55,224	800.75		7,239.36	345.72	90.00	55.20	9,448.83	1,778.21	30.00	-	300	251.52
LIEUTENANT	FULL	61,989	50,022	725.32		-	345.72	90.00	55.20	8,558.76	1,610.71	30.00	-	300	251.52
FIREFIGHTER II EMT	FULL	49,046	36,021	522.30		4,107.48	345.72	90.00	55.20	6,163.19	1,159.88	30.00	-	300	251.52
FIREFIGHTER II AEMT	FULL	49,638	39,880	578.26		-	345.72	90.00	55.20	6,823.47	1,284.14	30.00	-	300	251.52
FIREFIGHTER II PARAMEDIC	FULL	55,847	44,978	652.18		-	345.72	90.00	55.20	7,695.74	1,448.29	30.00	-	300	251.52
FIREFIGHTER PARAMEDIC	FULL	54,673	44,014	638.20		-	345.72	90.00	55.20	7,530.80	1,417.25	30.00	-	300	251.52
FIREFIGHTER II AEMT	FULL	52,068	38,502	558.28		4,107.48	345.72	90.00	55.20	6,587.69	1,239.76	30.00	-	300	251.52
FIREFIGHTER EMT	FULL	47,805	35,002	507.53		4,107.48	345.72	90.00	55.20	5,988.84	1,127.06	30.00	-	300	251.52
FIREFIGHTER PARAMEDIC	FULL	56,699	42,305	613.42		4,107.48	345.72	90.00	55.20	7,238.39	1,362.22	30.00	-	300	251.52
FIREFIGHTER AEMT	FULL	49,046	36,021	522.30		4,107.48	345.72	90.00	55.20	6,163.19	1,159.88	30.00	-	300	251.52
FIREFIGHTER AEMT	FULL	50,825	37,482	543.49		4,107.48	345.72	90.00	55.20	6,413.17	1,206.92	30.00	-	300	251.52
DIVISION CHIEF	FULL	75,564	55,224	800.75		7,239.36	345.72	90.00	55.20	9,448.83	1,778.21	30.00	-	300	251.52
FIREFIGHTER EMT	FULL	47,805	35,002	507.53		4,107.48	345.72	90.00	55.20	5,988.84	1,127.06	30.00	-	300	251.52
FIREFIGHTER EMT	FULL	47,805	35,002	507.53		4,107.48	345.72	90.00	55.20	5,988.84	1,127.06	30.00	-	300	251.52
FIREFIGHTER III PARAMEDIC	FULL	65,795	49,774	721.72		4,107.48	345.72	90.00	55.20	8,516.33	1,602.72	30.00	-	300	251.52
DEPUTY CHIEF	FULL	80,229	65,000	942.50		-	345.72	90.00	55.20	11,121.50	2,093.00	30.00	-	300	251.52
FIREFIGHTER III AEMT	FULL	53,444	39,632	574.66		4,107.48	345.72	90.00	55.20	6,781.04	1,276.15	30.00	-	300	251.52
FIREFIGHTER EMT-I	FULL	61,193	41,203	597.44		9,943.80	345.72	90.00	55.20	7,049.83	1,326.74	30.00	-	300	251.52
FIREFIGHTER II PARAMEDIC	FULL	57,874	43,270	627.42		4,107.48	345.72	90.00	55.20	7,403.50	1,393.29	30.00	-	300	251.52
FIREFIGHTER II EMT-I	FULL	54,585	40,569	588.25		4,107.48	345.72	90.00	55.20	6,941.36	1,306.32	30.00	-	300	251.52
FIREFIGHTER II PARAMEDIC	FULL	60,958	41,010	594.65		9,943.80	345.72	90.00	55.20	7,016.81	1,320.52	30.00	-	300	251.52
CAPTAIN	FULL	79,215	56,002	812.03		9,943.80	345.72	90.00	55.20	9,581.94	1,803.26	30.00	-	300	251.52
FIREFIGHTER II EMT	FULL	50,825	37,482	543.49		4,107.48	345.72	90.00	55.20	6,413.17	1,206.92	30.00	-	300	251.52
FIREFIGHTER II AEMT	FULL	53,477	39,659	575.06		4,107.48	345.72	90.00	55.20	6,785.65	1,277.02	30.00	-	300	251.52
FIREFIGHTER PARAMEDIC	FULL	51,014	41,010	594.65		-	345.72	90.00	55.20	7,016.81	1,320.52	30.00	-	300	251.52
FIRE CHIEF	FULL	105,735	80,350	1,165.08		6,812.28	345.72	90.00	55.20	13,747.95	2,587.28	30.00	-	300	251.52
FIREFIGHTER II AEMT	FULL	59,112	39,494	572.66		9,943.80	345.72	90.00	55.20	6,757.42	1,271.71	30.00	-	300	251.52
FIREFIGHTER III PARAMEDIC	FULL	69,047	47,652	690.95		9,943.80	345.72	90.00	55.20	8,153.26	1,534.39	30.00	-	300	251.52
FIREFIGHTER II EMT	FULL	46,718	37,482	543.49		-	345.72	90.00	55.20	6,413.17	1,206.92	30.00	-	300	251.52
LIEUTENANT	FULL	69,229	50,022	725.32		7,239.36	345.72	90.00	55.20	8,558.76	1,610.71	30.00	-	300	251.52
LIEUTENANT	FULL	66,097	50,022	725.32		4,107.48	345.72	90.00	55.20	8,558.76	1,610.71	30.00	-	300	251.52
CAPTAIN	FULL	20,959	15,992	231.88		1,026.87	86.43	22.50	13.80	2,736.23	514.94	7.00	-	75	252.00
Unemployment		0	0	0	0	0	0	0	0	0	0	0	0		0
Sub-Total Full-Time		1,949,409	1,456,516	21,119	0	140,888	11,149	2,903	1,780	249,210	46,900	967	0	9,675	8,300
FIREFIGHTER II PARAMEDIC	PART TIME	6,693	6,037	87.54	374.29						194				-
Less: Pension Reduction:		(17,415)	0	0	0	0	0	0	0	(17,415)	0	0	0	0	0
Add: Estimated Overtime		71,015.00	70,000	1,015.00	-	0	0	0	0	0	0	-	0	0	0
Grand Total		2,009,702	1,532,553	22,222	374	140,888	11,149	2,903	1,780	231,795	47,094	967	0	9,675	8,300

Note: \$15,992 represents salary for nine weeks (July 1 to Sept 1 st.) and 310 hours of vacation time for an employee who will retire on September 1, 2020.



To reduce personnel and benefit costs, the City eliminated one full-time position and some part-time positions within the Fire Department's budget for fiscal year 2021. The positions and related salary and benefit costs that are removed from the fiscal year 2021 are shown in the schedule below:

FIRE DEPARTMENT SALARY AND BENEFITS REMOVED FROM THE FY2021 BUDGET

Title	Full-time or Part-Time	Total	Annual Salary	Medicare (1.45%)	FICA	Health Insurance	Dental (\$28.81 mth)	Life (\$7.50 mth)	Disability (\$4.60 per Mth)	Pension (17.11%)	Worker's Comp (3.22%)	Betterment	401K Match (2%)	Firefighter Pension	Fire Cancer Policy
DIVISION CHIEF	FULL	61,827	46,309	671.48		4,107.48	345.72	90.00	55.20	7,923.47	1,491.15	30.00	-	300	503.03
Add: Balance of Part-Time:		37,136	34,968	0	2,168	0	0	0	0	0	0	0	0	0	0
Total Part-Time		98,963	81,277	671	2,168	4,107	346	90	55	7,923	1,491	30	0	300	503

\$46,309 represents salary for 43 weeks for an employee who held a Captain position who plans to retire on September 1, 2020. Another employee who currently is in a Division Chief's position will replace the retiring employee. Then the Division Chief position will be removed from Salary and Benefits for fiscal year 2021.

PURCHASED CONTRACTED SERVICES

521200 Professional Services	39,700
Medical director annual contract	7,000
Ambulance billing contract	14,500
New hire physical exams @ \$450 each	2,700
Background checks @ \$41 each	500
NFPA physical exam @ \$440 each	14,500
Entry level testing for new applicants	500

522205 Radio Maintenance	1,000
Miscellaneous radio repairs	1,000

522220 Equipment Maintenance	15,320
Pump service testing for all fire apparatus	1,000
Service contract for cardiac monitors	6,705
Service contract for power stretchers	1,625
Service contract for power loaders	1,790
Annual service for extrication equipment	1,200
Miscellaneous small equipment repairs and maintenance	3,000

522230 Buildings & Grounds	9,000
Represents annual lease for Fire Station - 32	3,200
A maximum of \$5000 annually for common repairs and upgrades	5,000
Miscellaneous repairs and upgrades	800

PURCHASED CONTRACTED SERVICES CONTINUED

523200 Communications	14,550
Land lines and fax for two fire stations	6,200
Cell phones for two ambulances and four Chief Officers	3,190
Hot spots for Station-32, Engine-31, E-32, Car-31, and Car-304 and four cardiac monitors	4,160
Freedom App for iPad & iPhones	1,000

523400 Printing & Binding	300
Estimated cost for printing documents such as business cards, training materials, etc.	

523500 Travel	600
Off-site training for FF's & Officers	300
EMS Directors/educators conf./training	300

523600 Dues & Subscriptions	11,175
State of GA Ambulance license fee	6,700
GA Assoc of Fire Chiefs	100
Metro Atlanta Fire Chiefs Assoc.	100
GA State Firefighters Assoc.	850
GA Assoc. of EMS	350
NFPA Code subscriptions	1,575
"Check-it" mobile vehicle checks	1,500

PURCHASED CONTRACTED SERVICES CONTINUED

523700 Education & Training	18,200
Target Solutions subscription	3,300
Fire Marshal continuing education	200
EMS Director continuing education	200
EMS Educator continuing education	200
Classes for officers and firefighters	500
Paramedic and EMT recertification	1,800
Paramedic/AEMT school	12,000

523720 Safety Program	10,550
Annual SCBA mask fit test for every firefighter	400
Bi-annual Breathing Air Compressor maintenance and quarterly airtests	1,900
Annual ladder testing for all apparatus	1,250
SCBA Mask and turnout gear cleaner	150
Accountability supplies	100
Hydrostatic testing of 60 air cylinders (Required every 5 years)	2,250
Bi-annual professional cleaning and maintenance of PPE	4,500

523915 Vehicle Maintenance	52,000
Regular repairs and maintenance of fire fleet	32,000
Replacement of cables and pulleys on the ladder truck	20,000

SUPPLIES

531105 Office Supplies	1,900
Supplies for the office	
531150 Emergency Medical Supplies	18,000
Medical supplies for patient care and PPE for employees.	
531210 Water/Sewage	4,200
Water and sewer services both fire stations	
531220 Natural Gas	5,200
Station 31 has natural gas; Station-32 has propane	
531230 Electricity	21,000
Electricity for 2 fire station locations	
531270 Gasoline	20,000
Gasoline and diesel fuel for Fire fleet and small equipment	
531300 Food	4,000
Drinks for on-scene hydration and food f	350
members on extended calls	
Food for awards & recognitions and othe	400
outreach programs	
Coffee & supplies for both stations	1,250
Meals for Basic FF school - 3 @ \$666 each	2,000
531400 Books and periodicals	750
Books for firefighter's and officer's classes and reference materials	

SUPPLIES CONTINUED

531600	Small Equipment	5,000
	Replacement of chain saws, ventilation saws, saw blades and other small equipment	

531700	Other Supplies	2,500
	Station supplies, fire hose, misc. supplies	

531710	Uniforms	23,350
	Uniforms for 34FTE's	16,500
	Uniforms for 1 PTE	250
	T-shirts & workout attire	1,950
	Class-A uniforms 3 @ \$750 each	2,250
	New Hire Uniforms 3 @ \$800	2,400

531711	Protective Gear	7,500
	Particulate blocking hoods-33 @ \$125	4,125
	Miscellaneous PPE replacements/upgrades	3,375

531720	Fire Prevention Expenses	2,000
	Building Code updates, fire safety education materials and related supplies	

531730	Hazardous Material Supplies	1,000
	Oil dry for fuel spills, gas monitor calibration, fuel emulsifier and other hazmat supplies	



CAPITAL OUTLAYS

The schedule below represents the Fire Departments 5 Year Capital Improvement Plan from fiscal year 2021 through 2025. The capital outlay equipment listed in the FY2021 column is not included in the Fire Department's General Fund budget request. Only, the \$5,190 grant match budget amount requested is included in the City Council's Contingency – budget account.

FIRE DEPARTMENT						
FISCAL YEAR 2021 REQUEST	FIVE YEAR CAPITAL IMPROVEMENT PLAN					
CAPITAL OUTLAY REQUEST	FY2021	FY2022	FY2023	FY2024	FY2025	Total 5 YR
1 Ladder Truck	1,250,000					1,250,000
2 FD Administrative Offices Upgrades	40,000					40,000
3 FD Station upgrades	94,800					94,800
4 Match for Grant	5,190					5,190
6 Firefighter protective gear		21,779	17,651	17,969	18,292	75,691
7 Cardiac monitors			138,551	-		138,551
8 Extrication tools				4,377		4,377
	1,389,990	21,779	156,202	22,346	18,292	1,608,609



**FIRE DEPARTMENT
5 YEAR VEHICLE REPLACEMENT SCHEDULE
FROM FY 2021 TO FY 2025**

Department/Description		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Totals
Fire							
1996	Spartan Quality Aerial Ladder Truck (L-1)	1,250,000					1,250,000
							-
							-
							-
Fire Totals		1,250,000	- #	-	-	-	1,250,000

3800 Emergency Management Division

Statement of Service

The mission of the Morrow Emergency Management Division is the protection of life and property against man-made and natural disasters by directing the city's efforts in the areas of prevention, preparedness, mitigation, response, and recovery. This is accomplished in coordination, conjunction and collaboration with the community, other City departments and the Clayton County Emergency Management Agency (CEEMA) to maximize the City's potential to prepare for, militate against, respond to and recover from emergencies and disasters.

Objectives

1. Respond efficiently to the full range of threats facing the City of Morrow.
2. Minimize impacts of emergencies and disasters on the people, property, environment, and economy of the City
3. Prepare staff and residents to better protect themselves and others through an effective hazard mitigation plan
4. Work with the CEEMA to update the Emergency Operations Plan (EOP) and the Continuity of Government Plan (COG) as needed
5. Identify equipment needed or any resource shortfalls, and either purchase items in a cost-effective manner, or arrange for their availability through the development of agreements with outside entities.

Emergency Management Division: Budget \$20,000

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
EMERGENCY MANAGEMENT DIVISION										
SUPPLIES										
100	3800	531100	SUPPLIES (COVID-19)	20,000	20,000	100.00%	0	0	0	0
			SUPPLIES	20,000	20,000	100.00%	0	0	0	0
OTHER COSTS										
100	3800	571150	CLAYTON COUNTY E911 CONTRACT	0	(100,000)	-100.00%	100,000	0	100,000	100,000
			OTHER COSTS	0	(100,000)	-100.00%	100,000	0	100,000	100,000
GRAND TOTAL EMERGENCY MANAGEMENT				20,000	(80,000)	-80.00%	100,000	0	100,000	100,000

SUPPLIES

531100	Supplies	20,000
	Supplies - COVID-19 supplies & material	20,000

4200 Public Works Department

Statement of Service

The mission of the Public Works department is to provide high quality construction and maintenance of the following areas to promote a safe, comfortable, and attractive environment in and around City rights-of-ways, buildings, and grounds:

- Infrastructure such as streets, signs, and crossovers.
- Public Facilities including municipal buildings, parking lots, sidewalks; and
- Amenities to enhance quality of life such as the parks, trails, and events.
- Repair and maintenance of infrastructure and other related facilities located within the city limits in a condition that provides a superior level of service and safety to the general public.
- Manage a cost-effective maintenance program for the City's parks and greenways to improve quality of life.

Goals

- Direct, supervise and coordinate the operations of the Public Works Department to ensure that responsibilities and projects are performed in the most efficient, practical, and cost-effective manner.
- Use the master plan for building and park facilities to assist in a proactive planning and budgeting process to facilitate short and long term needs to inform various departments of upcoming facilities' needs and assist in the scheduling of activities.
- Maintain and improve lines of communication and continuity between Public Works Department and other City Departments, Council, general public, Georgia Department of Transportation, Georgia Environmental Protection Division, developers, contractors, etc.
- Continue to maintain good customer service by monitoring and addressing service requests and work orders in a timely manner, etc. and strive to improve communications and customer service.
- Monitor, evaluate, and adjust Public Work's employees' logistics, structure, and needed work schedules to accommodate workloads and new initiatives as they arise.
- Evaluate staffing needs for changing workloads i.e. increasing facilities' needs.
- Continue to monitor and make improvements to the maintenance programs of the parks, grounds, and trails, rights-of ways, medians, sidewalks, streets, playgrounds, and City facilities to improve the facilities, productivity, and costs.
- Identify, replace, and/or acquire additional maintenance equipment. Such items that may or may not be identified yet, could be but not limited to mowers, trucks, weed eaters, chain saws, ditching equipment, blowers, testing equipment, and other types of equipment.



Objectives

1. Construction management of various capital improvement projects.
2. Maintenance of streets, parks, trails, playgrounds, buildings, and grounds.
3. Complete resurfacing of 10 road projects on various City streets and complete GA DOT audit process for 2021 LMIG (Local Maintenance Improvement Grant) resurfacing program. Three of the road projects includes the following:
 - Pinecrest - beginning Peacock Blvd. and ending Pleasant Valley Drive
 - Sunset Way – beginning South Cheryl Dr. and ending cul-de-sac
 - Graceland Circle – Morrow Road
4. Develop 2021 LMIG priority list and submit to GADOT approval and LMIG check, prepare RFP and bid projects, recommend award of contract for resurfacing projects.
5. Re-inspect City's roads to update road conditions in the payment management system.
6. Keep City rights-of-ways and medians landscaped, and litter controlled.
7. Repair and maintenance of infrastructure located within the city limits in a condition that provides a superior level of service and safety to the general public.

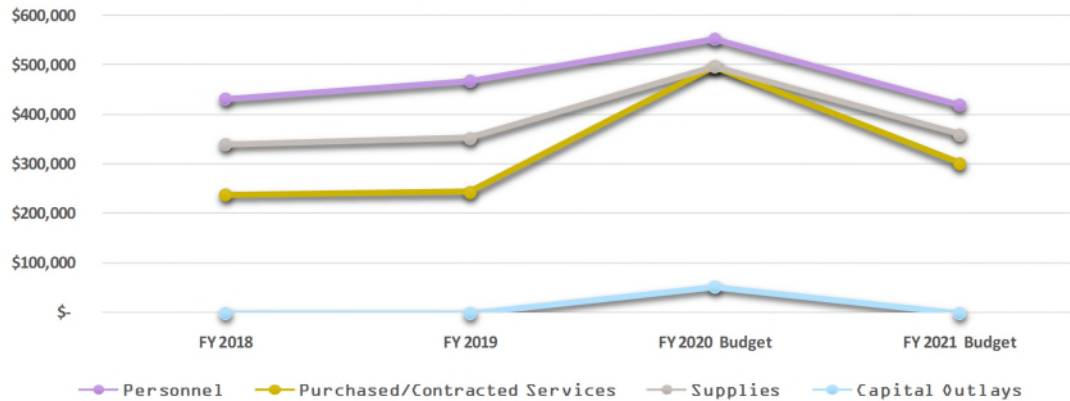


4100 Public Works Department Budget At a Glance

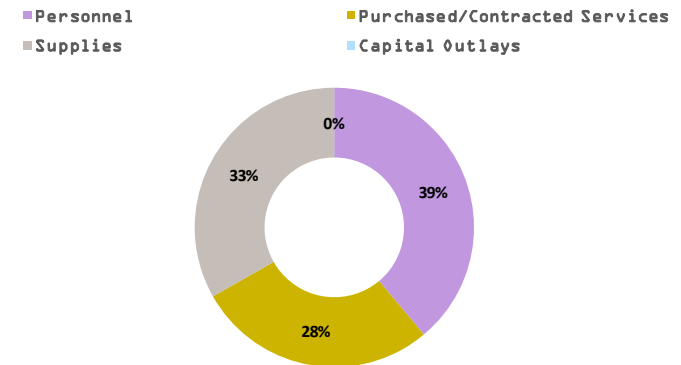
	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ 431,646	\$ 468,504	\$ 553,574	\$ 420,441
Purchased/Contracted Services	\$ 238,167	\$ 242,694	\$ 496,412	\$ 300,624
Supplies	\$ 339,142	\$ 351,567	\$ 496,412	\$ 359,000
Capital Outlays	\$ -	\$ -	\$ 53,000	\$ -
	<u>\$ 1,008,955</u>	<u>\$ 1,062,765</u>	<u>\$ 1,599,398</u>	<u>\$ 1,080,065</u>

	FY 2021 Budget
Personnel	\$ 420,441
Purchased/Contracted Services	\$ 300,624
Supplies	\$ 359,000
Capital Outlays	\$ -

Public Works Summary Comparison of Annual Expenditures



FY 2021 PUBLIC WORKS DEPARTMENT EXPENDITURE BUDGET





Public Works Department: Budget \$1,080,065

The schedule below shows a detail of the department's line item budget request for FY2021, along with the current year's budget & year-to-date actual and prior years' actual expenditures for FY2018 and FY2019.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
PUBLIC WORKS DEPARTMENT										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	4100	511100	FULL TIME SALARIES	277,384	(109,015)	-28.21%	386,399	270,677	329,361	310,937
100	4100	511200	PART-TIME SALARIES	0	0	0.00%	0	0	3,459	0
100	4100	511300	OVERTIME	10,000	0	0.00%	10,000	6,157	7,613	7,159
100	4100	512100	DISABILITY INSURANCE	386	(154)	-28.44%	540	437	409	354
100	4100	512110	INSURANCE-HEALTH	34,589	(25,366)	-42.31%	59,955	53,652	50,135	41,931
100	4100	512120	INSURANCE-DENTAL	2,420	(694)	-22.29%	3,114	2,675	2,564	2,452
100	4100	512130	LIFE INSURANCE-GRT GA	630	(85)	-11.89%	715	624	539	697
100	4100	512300	MEDICARE	4,167	(1,471)	-26.09%	5,638	3,818	4,679	4,335
100	4100	512400	RETIREMENT CONTRIBUTIONS	35,856	(10,737)	-23.04%	46,593	33,327	32,888	31,598
100	4100	512700	WORKERS' COMPENSATION	35,533	533	1.52%	35,000	31,150	31,113	28,578
100	4100	512915	DEFERRED COMPENSATION - MATCH	0	(5,350)	-100.00%	5,350	3,398	5,567	3,421
100	4100	512600	UNEMPLOYMENT	19,266	19,266	100.00%	0	0	0	0
100	4100	512920	EMPLOYEE BETTERMENT PROGRAM	210	(60)	-22.22%	270	146	177	184
PERSONAL SERV. & EMPLOYEE BEN.				420,441	(133,133)	-24.05%	553,574	406,061	468,504	431,646
PURCHASED/CONTRACTED SERVICES										
100	4100	521200	PROFESSIONAL SERVICES	15,500	0	0.00%	15,500	110	4,715	25,530
100	4100	521300	EQUIPMENT RENTAL	2,500	1,500	150.00%	1,000	1,424	4,149	349
100	4100	522115	LANDFILL USE	6,000	5,000	500.00%	1,000	1,515	1,937	1,229
100	4100	522130	CUSTODIAL SERVICES	12,000	(2,000)	-14.29%	14,000	4,320	7,538	8,160
100	4100	522200	RENTAL PROPERTY EXPENSE	6,000	0	0.00%	6,000	4,186	2,098	3,328
100	4100	522210	REPAIRS & MAINTENANCE-SOFTWARE	0	0	0.00%	0	0	0	2,074
100	4100	522220	EQUIPMENT MAINTENANCE	5,000	0	0.00%	5,000	3,326	3,280	11,719
100	4100	522225	EQUIPMENT SERVICE CONTRACTS	5,000	1,500	42.86%	3,500	8,396	2,402	180
100	4100	522230	BUILDINGS AND GROUNDS REPAIR	160,000	15,000	10.34%	145,000	147,003	176,214	114,484
100	4100	522240	DRAINAGE & STREET REPAIR	3,000	(20,500)	-87.23%	23,500	9,075	1,218	0
100	4100	522250	STREET CLEANING	52,224	5,712	12.28%	46,512	7,787	7,752	8,436
100	4100	523100	INSURANCE - GENERAL	0	0	0.00%	0	0	0	48,648
100	4100	523200	COMMUNICATIONS	11,000	0	0.00%	11,000	12,137	13,526	13,238
100	4100	523400	PRINTING & BINDING	250	0	0.00%	250	0	622	0
100	4100	523500	TRAVEL	0	(2,000)	-100.00%	2,000	0	0	0
100	4100	523600	DUES AND SUBSCRIPTIONS	650	0	0.00%	650	450	0	0
100	4100	523700	EDUCATION AND TRAINING	2,500	0	0.00%	2,500	512	843	455
100	4100	523915	VEHICLE MAINTENANCE	9,000	0	0.00%	9,000	2,638	9,083	59
100	4100	524270	TRAFFIC ENGINEERING\SIGNS	10,000	(200,000)	-95.24%	210,000	2,296	7,317	278
PURCHASED/CONTRACTED SERVICES				300,624	(195,788)	-39.44%	496,412	205,175	242,694	238,167
SUPPLIES										
100	4100	531105	OFFICE SUPPLIES	1,000	1,000	100.00%	0	0	0	2,778
100	4100	531110	HOUSEKEEPING SUPPLIES	15,000	1,500	11.11%	13,500	12,732	13,627	12,929
100	4100	531210	WATER/SEWAGE	3,500	0	0.00%	3,500	14,778	3,888	2,022
100	4100	531220	NATURAL GAS	5,000	2,000	66.67%	3,000	5,479	5,341	3,665
100	4100	531230	ELECTRICITY	15,000	0	0.00%	15,000	23,692	21,536	14,727
100	4100	531240	STREET LIGHTS	297,000	17,000	6.07%	280,000	218,049	263,332	268,433
100	4100	531270	GASOLINE	16,000	4,000	33.33%	12,000	11,066	10,278	10,151
100	4100	531600	SMALL EQUIPMENT	0	(27,500)	-100.00%	27,500	6,495	27,297	24,068
100	4100	531700	OTHER SUPPLIES	6,500	750	13.04%	5,750	5,169	6,268	369
SUPPLIES				359,000	(1,250)	-0.35%	360,250	297,460	351,567	339,142
CAPITAL OUTLAYS										
100	4100	542100	MACHINERY & EQUIPMENT	0	(18,000)	-100.00%	18,000	0	0	0
100	4100	542200	VEHICLES	0	(35,000)	-100.00%	35,000	33,253	0	0
100	4100		INFRASTRUCTURE - LMIG	0	0	0.00%	0	0	0	0
100	4100		INFRASTRUCTURE - LMIG MATCH	0	0	0.00%	0	0	0	0
CAPITAL OUTLAYS				0	(53,000)	-100.00%	53,000	33,253	0	0
GRAND TOTAL PUBLIC WORKS DEPARTMENT				1,080,065	(383,171)	-26.19%	1,463,236	941,949	1,062,765	1,008,955



PERSONNEL SERVICES AND EMPLOYEE BENEFITS

The schedules below show the number of employees assigned to this department, the employee titles, pay grades, detailed salary and benefits paid by the City for each position. One Maintenance Technician II position and the Building Supervisor position are removed from the fiscal year 2021 budget. The budget for fiscal year 2021 includes 7 full-time positions which is a reduction of two full-time positions from the current year's budget.

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
PUBLIC WORKS					
Director of Public Works	48	1	0	1	0
Building Supervisor	38	0	0	1	0
Grounds Supervisor	38	1	0	1	0
Maintenance Technician I	16	1	0	1	0
Maintenance Technician II	16	4	0	5	0
Maintenance Technician	16	0	0	0	0
		0	0	0	0
PUBLIC WORKS TOTAL		7	0	9	0

PUBLIC WORKS DEPARTMENT SALARY AND BENEFITS BUDGET FOR FY2021														
Title	Full-time or Part-Time	Current Annual Salary	Total	Proposed Annual Salary	Overtime	Medicare (1.45% of Wages)	Health Insurance	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 Per Mth)	Pension (17.11%)	Worker's Comp (12.81%)	Betterment	Unemployment
		0	19,266.28	0	-	-	-	-	-	-	-	-	-	19,266.28
Grounds Supervisor	Full-time	54,229	83,395.83	54,229	1,666.67	810.48	9,943.80	345.72	90.00	55.20	9,278.53	6,946.70	30.00	-
Maint. Tech II	Full-time	31,200	47,306.68	31,200	1,666.67	476.57	4,107.48	345.72	90.00	55.20	5,338.32	3,996.72	30.00	-
Maint. Tech II	Full-time	31,720	47,989.80	31,720	1,666.67	484.11	4,107.48	345.72	90.00	55.20	5,427.29	4,063.33	30.00	-
Vacant	Full-time	30,181	37,848.04	24,000	1,666.67	372.17	4,107.48	345.72	90.00	55.20	4,106.40	3,074.40	30.00	-
Maint Tech II	Full-time	29,120	44,574.18	29,120	1,666.67	446.41	4,107.48	345.72	90.00	55.20	4,982.43	3,730.27	30.00	-
Maint Tech II	Full-time	30,035	48,508.69	32,115	1,666.65	489.83	4,107.48	345.72	90.00	55.20	5,494.88	4,113.93	30.00	-
Public Works Director	Full-time	75,000	103,155.90	75,000	-	1,087.50	4,107.48	345.72	90.00	55.20	12,832.50	9,607.50	30.00	-
TOTAL		281,485	432,045.39	277,384	10,000.00	4,167.06	34,588.68	2,420.04	630.00	386.40	47,460.35	35,532.85	210.00	19,266.28
PENSION REDUCTIONS:			(11,604.47)		-						(11,604.47)			
GRAND TOTAL SALARY & BENEFITS		281,484.72	420,440.92	277,383.72	10,000.00	4,167.06	34,588.68	2,420.04	630.00	386.40	35,855.88	35,532.85	210.00	19,266.28

To reduce personnel and benefit costs, the City eliminated two full-time positions within the Public Works Department's budget for fiscal year 2021. The positions and related salary and benefit costs that are removed from the fiscal year 2021 are shown in the schedule below:

SALARY AND BENEFITS FOR POSITION REMOVED FOR FY2021 BUDGET

Title	Full-time or Part-Time	Total	Annual Salary	Overtime	Medicare (1.45% of Wages)	Health Insurance	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 Per Mth)	Pension (17.11%)	Worker's Comp (12.81%)	Betterment	401K Match
Maint. Tech II	Full-time	44,249.59	30,160	-	437.32	4,107.48	345.72	90.00	55.20	5,160.38	3,863.50	30.00	-
Buildings Supervisor	Full-time	84,395.12	59,616	1,428.57	885.15	4,107.48	345.72	90.00	55.20	10,200.28	7,636.80	30.00	-
		128,645	89,776	1,429	1,322	8,215	691	180	110	15,361	11,500	60	0

PURCHASED CONTRACTED SERVICES

521200 Professional Services	15,500
Professional services such as physicals, legal description, traffic signal design, landscaping plans, surveys, easements plans, etc to provide services for numerous festivals such as Freedom Fest, Lunar New Year, etc.	
521300 Equipment Rental	2,500
Carpet cleaning, Auger, Roustabout hanger, generator, lights, etc.	
522115 Landfill Use	6,000
Landfill tipping fees	1,000
Roll off container disposal fees (yard waste & metal recycling). Misc projects and removal of large items	
New service for pickup of bulk goods from residential homes costs incurred.	5,000
522130 Custodial Services	12,000
Clayton County Inmates work detail	
522200 Rental Property Expense	6,000
Repairs and maintenance of rental properties - Meadow Brooks house that's being rented	
522220 Equipment Maintenance	5,000
Mower and tractor parts / Supplies	
Small equipment parts / Supplies	
522225 Equipment Service Contracts	5,000
Onan Generator – 125 KW @ City Hall - Service/Inspection	
36 KW @ PD/PW -Service/Inspection and maintenance for EPD compliance	
American Containment Services	
A/B fuel tank operator license	

PURCHASED CONTRACTED SERVICES CONTINUED

522230 Buildings & Grounds Repairs	160,000
Light bulbs, plumbing, electrical, hvac service, mosquito chemical, grounds supplies, monument sign, etc.	125,000 -
Marta Stop benches, concrete pads, trash receptacles and trash receptacles	20,000
Park landscape maintenance, Welcome Center landscape, Old Town Morrow landscape	15,000
522250 Street Cleaning	52,224
(12) Comprehensive sweeps-64 curb miles @ \$68 per mile	
522250 Street and Drainage	3,000
To purchase pallet and a half of asphalt material to fix pot-holes	
523200 Communications	11,000
Phone Service for Public Works Staff (8). 2 additional landlines were added on Master bill with Comcast	
523400 Printing & Binding	250
Letterhead & Envelopes	
523600 Dues & Subscriptions	650
APWA	200
Public Works related subscriptions	250
Other publications	200
523700 Education and Training	2,500
APWA Public Works Association (2) Certificate of Public Works Manager Environmental Spc Training	 1,500 1,000
523915 Vehicle Maintenance	9,000
Tires, Service, Parts & Supplies, Repairs Towing, Accessories items, brakes, oil changes	
524270 Signs	10,000
Sign repairs, Post, Brackets, Street Marking Pedestrian Crossing System	5,000 5,000

SUPPLIES

531105 Office Supplies	1,000
Copy paper, pens, paper towels, hand wipes, etc.	-
531110 Housekeeping Supplies	15,000
Monthly housekeeping supplies, toilet tissue, paper towels, trash bags, Floor finish, Chemicals, etc.	
531210 Water/Sewer	3,500
Water for Public Works facilities	
531220 Natural Gas	5,000
Natural Gas for Public Works facilities	
531230 Electricity	15,000
Electricity for Public Works facilities	
531240 Street Lights	297,000
Georgia Power utility billings per month (includes all new pedestrian & residential fixtures, LCI, Old Town Roadway) I-75/Hwy 54 Interchange – Maintenance I-75/Hwy 54 Interchange – Electricity	
531270 Gasoline	16,000
Price per gallon of unleaded fuel - \$1.75 Price per gallon of diesel fuel - \$2.00 Unleaded -6850 gallons Diesel - 500 gallons Additional cost for hauling bulk waste to landfill (New) \$4,000 Fleet of 11 vehicles, 5 mowers & handheld equipment	
531700 Other Supplies	6,500
Nuts / Bolts, Nails, Fluids	
Paints, brushes, small tools, etc.	2,000
Uniforms, safety shoes, hats, etc	4,500

CAPITAL OUTLAYS

The schedule below represents the Public Works Departments 5 Year Capital Improvement Plan from fiscal year 2021 through 2025. The capital outlay equipment listed in the FY2021 column is not included in the Public Works Department's General Fund budget request, instead only \$94,810 is included in the City Council's budget under "Contingencies for Capital Outlay". Those three items include LMIG Grant for \$72,000 and for the \$22,810 LMIG Grant Match.

PUBLIC WORKS DEPARTMENT'S FIVE YEAR CAPITAL IMPROVEMENT PLAN					
FISCAL YEAR 2021 REQUEST					
CAPITAL OUTLAY REQUEST	FY2021	FY2022	FY2023	FY2024	FY2025
All Terrain Vehicle for Path System	20,000	-			
Commercial Lawn mowers - (2)	17,466				
F250 Truck	29,000				
Utility Trailer	10,000				
Scissor Lift	8,000				
F350 Chipper Body Truck	52,030				
Peterson TL-3 Grapple	156,000				
Infrastructure - Road Repairs - LMIG Grant Match	23,500				
Infrastructure - Road Repairs - LMIG Grant	72,000				
Upgrades to Community Plaza	-	50,000			
Renovate City Hall Employee Restrooms	-	15,000			
E-911 Board Room	-	60,000			
Vehicles	-	25,000	23,000	26,000	
Lake Harbin Rd Curb and Drainage, and Roadway Improvements		500,000			
Huie Road Curb and Drainage Sidewalk Improvements		150,000			
Meadowbrook Lane Drainage and Roadway Improvements			100,000		
TOTALS	387,996	800,000	123,000	26,000	-



**PUBLIC WORKS DEPARTMENT
5 YEAR VEHICLE REPLACEMENT SCHEDULE
FROM FY 2021 TO FY 2025**

Department/Description		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Totals
VEHICLES							
2006	Ford F250 (Grounds Crew)						-
2006	Ford F250 (Grounds Crew)	25,000					25,000
2008	Ford F150 Pickup Truck (Director)		25,000				25,000
2008	Ford E250 Econoline Van			23,000			23,000
2008	Ford F250 Pickup				26,000	-	26,000
New	Utility Van I.T.						-
New	All Terrain Vehicle for Path System	20,000					20,000
	Public Works Totals	45,000	25,000	23,000	26,000	-	119,000
OTHER PROJECTS							
	New HVAC Units	0	37,500	0	0		37,500
	North and South Lee St Improvements		100,000				100,000
	Work Shop and Storage		100,000				100,000
	Upgrades to Community Plaza		50,000				50,000
	City Hall Seal & Stripe Parking Lot		15,000				15,000
		-	302,500	-	-	-	302,500
GRAND TOTAL							421,500



4300 Public Works – Sanitation Department

This function has been moved back to the enterprise fund 540 Solid Waste Collection for fiscal year 2021.

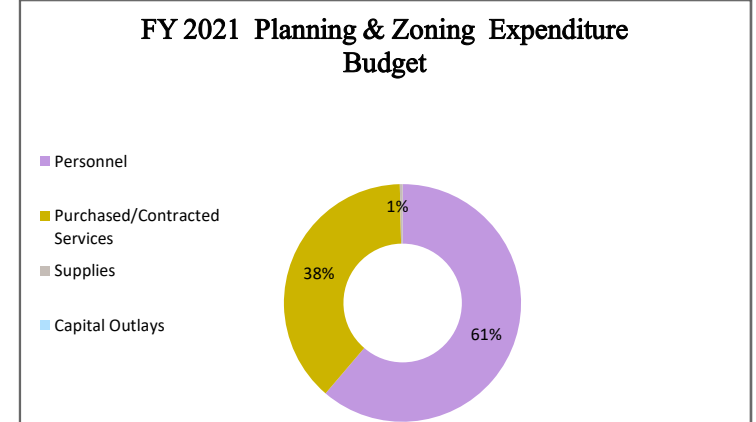
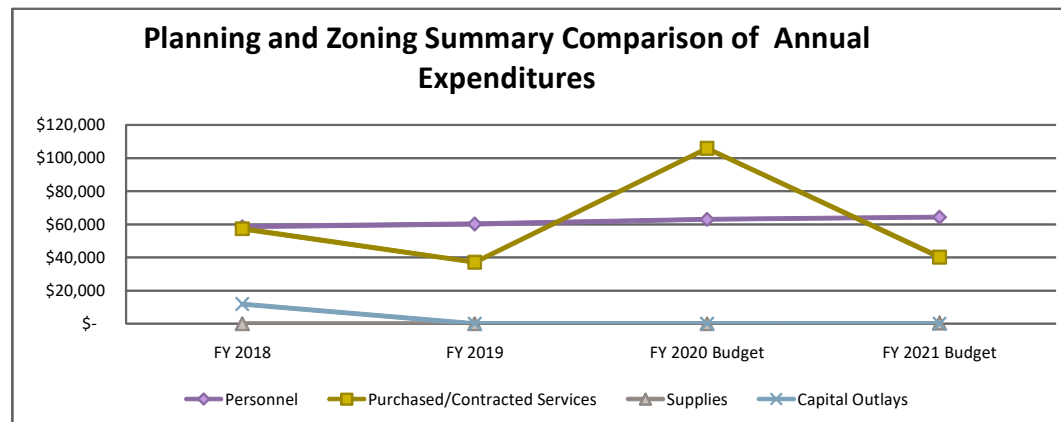
Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
SANITATION PUBLIC WORKS DEPARTMENT										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	4300	511100	FULL TIME SALARIES	N/A	(35,508)	-100.00%	35,508	24,286	41,563	0
100	4300	511300	OVERTIME	N/A	(250)	-100.00%	250	795	278	0
100	4300	512100	DISABILITY INSURANCE	N/A	(60)	-100.00%	60	64	69	0
100	4300	512110	INSURANCE-HEALTH	N/A	0	-100.00%	0	1,213	3,201	0
100	4300	512120	INSURANCE-DENTAL	N/A	(346)	-100.00%	346	403	288	0
100	4300	512130	LIFE INSURANCE-GRT GA	N/A	(80)	-100.00%	80	81	67	0
100	4300	512300	MEDICARE	N/A	(512)	-100.00%	512	359	601	0
100	4300	512400	RETIREMENT CONTRIBUTIONS	N/A	(4,215)	-100.00%	4,215	3,079	2,238	0
100	4300	512700	WORKERS' COMPENSATION	N/A	(604)	-100.00%	604	557	1,183	0
100	4300	512920	EMPLOYEE BETTERMENT PROGRAM	N/A	(30)	-100.00%	30	21	27	0
PERSONAL SERV. & EMPLOYEE BEN.				0	(41,605)	-100.00%	41,605	30,858	49,515	0
PURCHASED/CONTRACTED SERVICES										
100	4300	522105	SANITATION RESIDENTIAL	N/A	(345,000)	-100.00%	345,000	286,992	358,048	0
100	4300	522110	SANITATION-COMMERCIAL GARBAGE	N/A	(700,850)	-100.00%	700,850	533,306	765,947	0
100	4300	523400	PRINTING & BINDING	N/A	(1,500)	-100.00%	1,500	0	0	0
PURCHASED/CONTRACTED SERVICES				0	(1,047,350)	-100.00%	1,047,350	820,298	1,123,995	0
GRAND TOTAL PUBLIC WORKS SANITATION				0	(1,088,955)	-100.00%	1,088,955	851,156	1,173,510	0

7400 – Planning and Zoning Department

7400 Planning and Zoning Department Budget At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ 58,609	\$ 60,181	\$ 62,987	\$ 64,345
Purchased/Contracted Services	\$ 57,317	\$ 37,135	\$ 105,800	\$ 40,300
Supplies	\$ -	\$ -	\$ -	\$ 400
Capital Outlays	\$ 11,880	\$ -	\$ -	\$ -
	<u>\$ 127,806</u>	<u>\$ 97,316</u>	<u>\$ 168,787</u>	<u>\$ 105,045</u>

	FY 2021 Budget
Personnel	\$ 64,345
Purchased/Contracted Services	\$ 40,300
Supplies	\$ 400
Capital Outlays	\$ -



Planning & Zoning Department: Budget \$105,045

The schedule below shows a detail of the department's line item budget request for FY2021, along with the current year's budget & year-to-date actual and prior years' actual expenditures for FY2018 and FY2019.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
PLANNING & ZONING DEPARTMENT										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	7400	511100	FULL TIME SALARIES	49,442	(1,015)	-2.01%	50,457	40,933	49,442	48,351
100	7400	512100	DISABILITY INSURANCE	55	(5)	-8.00%	60	51	55	51
100	7400	512110	INSURANCE-HEALTH	4,108	(864)	-17.38%	4,972	4,448	4,802	4,243
100	7400	512120	INSURANCE-DENTAL	346	0	0.00%	346	317	346	350
100	7400	512130	LIFE INSURANCE-GRT GA	90	10	12.50%	80	89	77	80
100	7400	512300	MEDICARE	717	0	0.00%	717	584	705	684
100	7400	512400	RETIREMENT CONTRIBUTIONS	8,459	2,537	42.85%	5,922	4,350	4,347	4,501
100	7400	512700	WORKERS' COMPENSATION	1,098	695	172.36%	403	371	382	326
100	7400	512920	EMPLOYEE BETTERMENT PROGRAM	30	0	0.00%	30	21	25	23
PERSONAL SERV. & EMPLOYEE BEN.				64,345	1,358	2.16%	62,987	51,164	60,181	58,609
PURCHASED/CONTRACTED SERVICES										
100	7400	521200	PROFESSIONAL SERVICES	5,500	(35,000)	-86.42%	40,500	3,900	4,580	3,600
100	7400	521220	INSPECTOR'S FEES	30,000	(30,000)	-50.00%	60,000	22,999	30,760	53,006
100	7400	521220	INSURANCE - GENERAL	0	0	0.00%	0	0	0	217
100	7400	523200	COMMUNICATIONS	600	0	0.00%	600	425	618	469
100	7400	523400	PRINTING & BINDING	1,000	0	0.00%	1,000	215	65	0
100	7400	523500	TRAVEL	500	0	0.00%	500	0	12	0
100	7400	523600	DUES AND SUBSCRIPTIONS	1,200	0	0.00%	1,200	1,000	1,100	0
100	7400	523700	EDUCATION AND TRAINING	1,000	(1,000)	-50.00%	2,000	0	0	0
100	7400	524000	POSTAGE & SHIPPING	500	500	100.00%	0	0	0	0
100	7400	523915	VEHICLE MAINTENANCE	0	0	0.00%	0	0	0	25
PURCHASED/CONTRACTED SERVICES				40,300	(65,500)	-61.91%	105,800	28,539	37,135	57,317
100	7400	531100	OFFICE SUPPLIES	400	400	100.00%	0	0	0	0
				0	0	#DIV/0!	0	0	0	0
SUPPLIES				400	400	100.00%	0	0	0	0
GRAND TOTAL PLANNING AND ZONING				105,045	(63,742)	-37.76%	168,787	79,703	97,316	115,926



PERSONNEL SERVICES AND EMPLOYEE BENEFITS

The schedules below show the number of employees assigned to this department, the employee titles, pay grades, detailed salary and benefits paid by the City for each position.

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
PLANNING & ZONING					
Zoning Administrator	38	1	0	1	0
PLANING AND ZONING TOTAL		1	0	1	0

PLANNING & ZONING DEPARTMENT SALARY AND BENEFITS BUDGET FOR FY2021												
Title	Full-time or Part-Time	TOTALS	Annual Salary	Medicare	Health Insurance	Dental Ins (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 per Mth)	Pension (17.11%)	Worker's Comp (3.22%)	Betterment	401K Match (2%)
Zoning Administrator	Full-time	64,343.96	49,441.60	716.90	4,107.48	345.72	90.00	55.20	8,459.46	1,097.60	30.00	-

PURCHASED CONTRACTED SERVICES

521200 Professional Services	5,500
Zoning members salary	4,500
Other Consulting Services	1,000
521220 Inspector's Fees	30,000
Permits and Inspector Fees	
523200 Communications	600
Annual cost of cell phone	
523400 Printing & Binding	1000
Blueprints and plans of construction activities	
523500 Travel	500
Seminars and conferences	
523600 Dues and Subscriptions	1,200
Corelogic (\$100/mo x 12)	
524000 Postage & Shipping	500
523700 Education & Training	1,000
Training for new board members and additional training as needed	

SUPPLIES

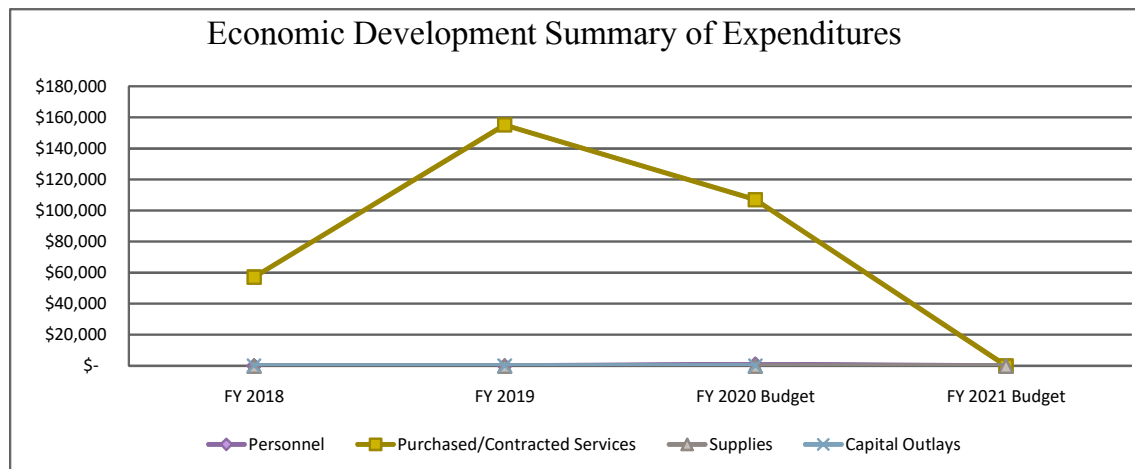
531100 Office Supplies	400
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7500 – Economic Development

7500 Economic Development Budget At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ -	\$ -	\$ 1,077	\$ -
Purchased/Contracted Services	\$ 57,222	\$ 155,176	\$ 107,000	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -
	<u>\$ 57,222</u>	<u>\$ 155,176</u>	<u>\$ 108,077</u>	<u>\$ -</u>

	FY 2021 Budget
Personnel	\$ -
Purchased/Contracted Services	\$ -
Supplies	\$ -
Capital Outlays	\$ -



FY 2021 ECONOMIC DEVELOPMENT BUDGET EXPENDITURES

■ Personnel
 ■ Purchased/Contracted Services
 ■ Supplies
 ■ Capital Outlays

0%
0%

Economic Development Department: Budget \$0

The schedule below shows a detail of the department's line item budget request for FY2021, along with the current year's budget & year-to-date actual and prior years' actual expenditures for FY2018 and FY2019.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
ECONOMIC DEVELOPMENT DEPARTMENT										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	7500	511100	FULL TIME SALARIES	0	0	0.00%	0	0	0	0
100	7500	511200	PART TIME SALARIES	0	0	0.00%	0	1,000	0	0
100	7500	512100	DISABILITY INSURANCE	0	0	0.00%	0	0	0	0
100	7500	512110	INSURANCE-HEALTH	0	0	0.00%	0	0	0	0
100	7500	512120	INSURANCE-DENTAL	0	0	0.00%	0	0	0	0
100	7500	512130	LIFE INSURANCE-GRT GA	0	0	0.00%	0	0	0	0
100	7500	512200	SOCIAL SECURITY (FICA)	0	0	0.00%	0	62	0	0
100	7500	512300	MEDICARE	0	0	0.00%	0	15	0	0
100	7500	512400	RETIREMENT CONTRIBUTIONS	0	0	0.00%	0	0	0	0
100	7500	512700	WORKERS' COMPENSATION	0	0	0.00%	0	0	0	0
100	7500	512920	EMPLOYEE BETTERMENT PROGRAM	0	0	0.00%	0	0	0	0
			PERSONAL SERV. & EMPLOYEE BEN.	0	0	0.00%	0	1,077	0	0
PURCHASED/CONTRACTED SERVICES										
100	7500	523100	INSURANCE - GENERAL	0	0	0.00%	0	0	0	2,172
100	7500	521200	PROFESSIONAL SERVICES	0	(85,000)	-100.00%	85,000	57,059	155,176	55,050
100	7500	523200	COMMUNICATIONS	0	(1,000)	-100.00%	1,000	0	0	0
100	7500	523300	ADVERTISING	0	(10,000)	-100.00%	10,000	31,000	0	0
100	7500	524000	POSTAGE & SHIPPING	0	0	100.00%	0	0	0	0
100	7500	523400	PRINTING & BINDING	0	(11,000)	-100.00%	11,000	0	0	0
			PURCHASED/CONTRACTED SERVICES	0	(107,000)	-100.00%	107,000	88,059	155,176	57,222
SUPPLIES										
100	7500	531100	OFFICE SUPPLIES	0	0	0.00%	0	0	0	0
			CAPITAL OUTLAYS	0	0	0.00%	0	0	0	0
CAPITAL OUTLAYS										
100	7500	542400	COMPUTERS	0	(5,000)	-100.00%	5,000	0	0	0
			CAPITAL OUTLAYS	0	(5,000)	-100.00%	5,000	0	0	0
OTHER COSTS										
100	7500	571050	URBAN REDEVELOPMENT AGENCY	0	(1,067,745)	-100.00%	1,067,745	190,130	1,100,933	1,109,346
			OTHER COSTS	0	(1,067,745)	-100.00%	1,067,745	190,130	1,100,933	1,109,346
			GRAND TOTAL ECONOMIC DEVELOPMENT	0	(1,179,745)	-100.00%	1,179,745	279,266	1,256,109	1,166,568

8000 - Debt Service

Debt Service: Budget \$1,059,221

This section of the budget is used to report the principle and interest payment of the outstanding Series 2015 Bond that was originally \$9.1M. This budget includes a principle payment for \$705,000 and an interest payment of \$354,220.50.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
DEBT SERVICE										
DEBT SERVICE										
100	8000	58xxxxx	URBAN REDEVELOPMENT AGENCY	1,059,221	1,059,221	100.00%	0	0	0	0
			DEBT SERVICE	1,059,221	1,059,221	100.00%	0	0	0	0
			GRAND TOTAL DEBT SERVICE	1,059,221	1,059,221	100.00%	0	0	0	0

9000 - Other Financing Uses

Other Financing Uses: Budget \$0

The Other Financing Uses category is used to report budgets when a fund is helping to supplement another fund financially. The line items are usually called "Transfers Out to –".

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
OTHER FINANCING USES										
OTHER FINANCING USES										
100	9000	61xxxxx	RESERVED FOR FUND BALANCE	0	(266,082)	-100.00%	266,082	0	0	0
100				0	0	0.00%	0	0	0	0
			OTHER FINANCING USES	0	(266,082)	-100.00%	266,082	0	0	0
			GRAND TOTAL OTHER FINANCING USES	0	(266,082)	-100.00%	266,082	0	0	0

CITY OF MORROW

Fiscal Year 2021 Budget

SPECIAL REVENUE FUNDS



“Accounts for all proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects”



**FISCAL YEAR 2020-2021
OPERATING AND CAPITAL BUDGET**

CONFISCATED ASSET SPECIAL REVENUE FUND - 210

Budget Overview

Statement of Service

The Confiscated Asset Special Revenue Fund is established to account for money and sale of assets seized in drug related criminal activity and forfeiture to the city by Clayton County District Attorney's Office. These funds must be expended on police related activities or equipment. The Confiscated Asset Special Revenue Fund budget for fiscal year 2020-2021 is \$18,000.

Fund	Object	DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	FY2020 BUDGET	FY2020 ACTUAL	FY2019 ACTUAL	FY2018 ACTUAL
POLICE - CONFISCATED FUNDS								
INTERGOVERNMENTAL REVENUES								
210	33xxxx	CONDEMNATION/FORFEIT REVENUE	18,000	100.00%	0	3,475	105,364	8,892
210	39xxxx	BUDGETED FUND BALANCE			0	0	0	0
TOTAL INTERGOVERNMENTAL			18,000	100.00%	0	3,475	105,364	8,892



Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
POLICE DEPARTMENT - CONFISCATED ASSET FUND 210										
PURCHASED/CONTRACTED SERVICES										
210	3210	523500	TRAVEL	300	300	100.00%	0	300	2,466	5,265
210	3210	523600	DUES AND SUBSCRIPTIONS	400	400	100.00%	0	213	7,130	3,655
210	3210	523700	EDUCATION AND TRAINING	700	700	100.00%	0	625	8,098	2,811
210	3910	523900	OTHER PURCHASED SERVICES	0	0	0.00%	0	5,750	0	0
210	3210	523900	OTHER PURCHASED SERVICES	2,000	2,000	100.00%	0	1,360	1,440	7,568
210	3210	523915	VEHICLE MAINTENANCE	4,000	4,000	100.00%	0	2,125	11,510	5,897
PURCHASED/CONTRACTED SERVICES				7,400	7,400	100.00%	0	10,373	30,644	25,196
SUPPLIES										
210	3210	531600	SMALL EQUIPMENT	10,600	10,600	100.00%	0	14,597	37,358	20,227
SUPPLIES				10,600	10,600	100.00%	0	14,597	37,358	20,227
CAPITAL OUTLAYS										
210	3210	542200	VEHICLES	0	0	0.00%	0	21,950	30,357	5,145
210	3210	542100	MACHINERY & EQUIPMENT	0	0	0.00%	0	0	0	0
CAPITAL OUTLAYS				0	0	0.00%	0	21,950	30,357	5,145
				18,000	18,000	100.00%	0	46,920	98,359	50,569



FISCAL YEAR 2020-2021 OPERATING BUDGET

HOTEL-MOTEL EXCISE TAX SPECIAL REVENUE FUND - 275

Budget Overview

Statement of Service

The City of Morrow collects 8% in hotel-motel excise taxes from local hotel and motel establishments. The City has seven businesses that pay monthly hotel-motel excise taxes. In addition, the City receives a quarterly hotel-motel excise tax payment from the City of Rome, GA who filed a lawsuit on behalf the Cities of Georgia's to collect hotel-motel excise taxes from online hotel-motel sales.

Due to the Covid-19 pandemic, the City is estimated that the hotel-motel revenues may decline significantly for next fiscal year.

Fund	Object	LEVEL 5 DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL	FY2019 ACTUAL	FY2018 ACTUAL
REVENUE HOTEL-MOTEL EXCISE TAXES FUND 275									
TAXES									
275	314100	HOTEL/MOTEL TAX	597,000	(403,000)	-40.30%	1,000,000	628,048	981,858	999,442
275	361000	INTEREST REVENUES	3,000	3,000	100.00%	0	0	0	0
275	399999	APPROPRIATED FUND BALANCE	0	(200,727)	-100.00%	200,727	0	0	0
GRAND TOTAL REVENUE			600,000	(600,727)	-50.03%	1,200,727	628,048	981,858	999,442

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
EXPENDITURES HOTEL-MOTEL EXCISE TAX FUND 275										
PURCHASED/CONTRACTED SERVICES										
275	7540	521100	DESTINATION MARKETING ORG	262,500	(375,727)	-58.87%	638,227	259,688	462,711	200,727
275	7540	521101	DMO - GVACC	0	0	0.00%	0	0	0	473,334
PURCHASED/CONTRACTED SERVICES				262,500	(375,727)	-58.87%	638,227	259,688	462,711	674,061
OTHER FINANCING USES										
275	9100	611300	TRANSFER TO GENERAL FUND	225,000	(150,000)	-40.00%	375,000	215,447	367,904	374,791
275	9100	611400	TRANSFER TO PRODUCT DEVELOP	112,500	(75,000)	-40.00%	187,500	107,723	183,967	187,395
OTHER FINANCING USES				337,500	(225,000)	-40.00%	562,500	323,170	551,871	562,186
				600,000	(600,727)	-50.03%	1,200,727	582,858	1,014,582	1,236,247

The City distributes the collection of the hotel-motel excise taxes as follows: 37.5% goes to DMO's

- 18.75% goes to Product Development Fund 295
- 43.75% goes to the General Fund 100



FISCAL YEAR 2020-2021 OPERATING BUDGET

PRODUCT DEVELOPMENT SPECIAL REVENUE FUND - 295

Budget Overview

Statement of Service

The Product Development Special Revenue Fund's fiscal year 2021 budget is \$184,268. The money receives 18.75% of the 8% hotel-motel excise taxes collected by the City from 7 local hotels and motel businesses as well as from the City of Rome for a class-action lawsuit to collect hotel-motel excise tax generated by online sales.

REVENUES

The City will transfer \$112,500 from the Hotel-Motel Excise Tax Fund 275 in as revenue. In addition, the City plans to use \$71,768 of the prior years' fund balance to create a revenue budget of \$184,268.

EXPENDITURES

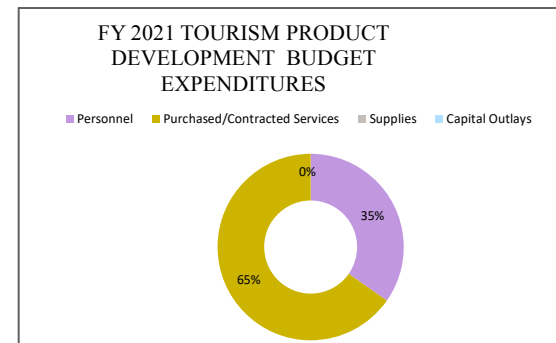
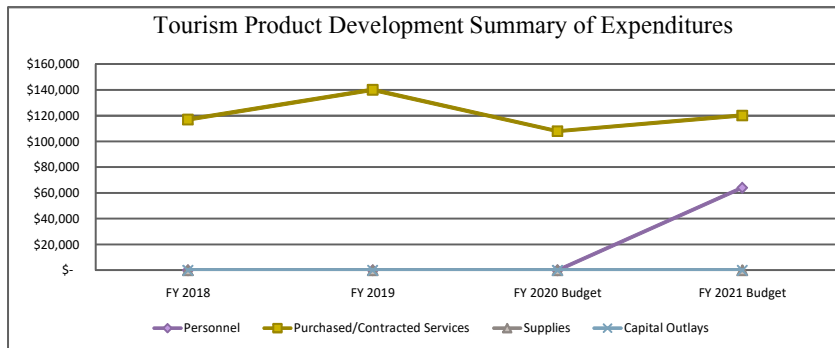
During fiscal year 2021, the City plans to hire an Economic Developer; therefore, salary and benefit costs related to hiring a person for this position is added to the budget in the amount of \$64,068. Under Purchased Contracted Services, the City normally budgets \$108,000 in the Southlake Cam Fees line item, 522260. Additionally, expenditure line items are added to the budget for this category totaling \$12,200.



7540 Tourism Product Development Budget At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ -	\$ -	\$ -	\$ 64,068
Purchased/Contracted Services	\$ 117,000	\$ 140,160	\$ 108,000	\$ 120,200
Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -
	<u>\$ 117,000</u>	<u>\$ 140,160</u>	<u>\$ 108,000</u>	<u>\$ 184,268</u>

	FY 2021 Budget
Personnel	\$ 64,068
Purchased/Contracted Services	\$ 120,200
Supplies	\$ -
Capital Outlays	\$ -



Economic Development: Budget \$184,268

Fund	Object	LEVEL 5 DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL	FY2019 ACTUAL	FY2018 ACTUAL
REVENUES TOURISM - PRODUCT DEVELOPMENT FUND 295									
OTHER FINANCING SOURCES									
295	391210	CONTRI FROM HOTEL/MOTEL TAX FD	112,500	(75,000)	-40.00%	187,500	107,723	183,967	187,395
295	399999	APPROPRIATED FUND BALANCES	71,768	71,768	0.00%	0	0	0	0
295	391210	CONTRI FROM HOTEL/MOTEL TAX FD	0	0	0.00%	0	0	0	0
GRAND TOTAL REVENUE			184,268	(3,232)	-1.72%	187,500	107,723	183,967	187,395

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
EXPENDITURES TOURISM - PRODUCT DEVELOPMENT FUND 295										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
100	7540	511100	FULL TIME SALARIES	50,000	50,000	100.00%	0	0	0	0
100	7540	511200	PART TIME SALARIES	0	0	100.00%	0	0	0	0
100	7540	512100	DISABILITY INSURANCE	55	55	100.00%	0	0	0	0
100	7540	512110	INSURANCE-HEALTH	4,107	4,107	100.00%	0	0	0	0
100	7540	512120	INSURANCE-DENTAL	346	346	100.00%	0	0	0	0
100	7540	512130	LIFE INSURANCE-GRT GA	90	90	100.00%	0	0	0	0
100	7540	512200	SOCIAL SECURITY (FICA)	0	0	0.00%	0	0	0	0
100	7540	512300	MEDICARE	725	725	100.00%	0	0	0	0
100	7540	512400	RETIREMENT CONTRIBUTIONS	8,555	8,555	100.00%	0	0	0	0
100	7540	512700	WORKERS' COMPENSATION	160	160	100.00%	0	0	0	0
100	7540	512920	EMPLOYEE BETTERMENT PROGRAM	30	30	100.00%	0	0	0	0
PERSONAL SERV. & EMPLOYEE BEN.				64,068	64,068	100.00%	0	0	0	0
PURCHASED/CONTRACTED SERVICES										
100	7540	523100	INSURANCE - GENERAL	0	0	0.00%	0	0	0	0
100	7540	521200	PROFESSIONAL SERVICES	0	0	0.00%	0	0	0	0
100	7540	523200	COMMUNICATIONS	1,000	1,000	100.00%	0	0	0	0
100	7540	523300	ADVERTISING	0	0	0.00%	0	0	0	0
100	7540	524000	POSTAGE & SHIPPING	200	200	100.00%	0	0	0	0
100	7540	523400	PRINTING & BINDING	11,000	11,000	100.00%	0	0	0	0
295	7540	522230	BUILDINGS AND GROUNDS REPAIR	0	0	0.00%	0	41,160	0	0
295	7540	522260	SOUTHLAKE CAM FEES	108,000	0	0.00%	108,000	99,000	108,000	117,000
PURCHASED/CONTRACTED SERVICES				120,200	12,200	0.00%	108,000	140,160	108,000	117,000
OTHER FINANCING USES										
295	7540	629999	RESERVED FOR FUND BALANCE	0	(79,500)	-100.00%	79,500	0	0	0
OTHER FINANCING USES				0	(79,500)	-100.00%	79,500	0	0	0
GRAND TOTAL PRODUCT DEVELOPMENT FUND				184,268	(3,232)	-1.72%	187,500	140,160	108,000	117,000



PERSONNEL SERVICES AND EMPLOYEE BENEFITS

The Economic Development budget for FY2021 includes a budget for personnel cost to hire a full-time Economic Developer.

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
PLANNING & ZONING					
Economic Developer	44	1	0	0	0
PLANING AND ZONING TOTAL		1	0	0	0

TOURISM PRODUCT DEPARTMENT SALARY AND BENEFITS BUDGET FOR FY2021

Title	Full-time or Part-Time	TOTALS	Annual Salary	Medicare	Health Insurance	Dental Ins (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 per Mth)	Pension (17.11%)	Worker's Comp (.32%)	Betterment	401K Match (2%)
Economic Developer	Full-time	64,068.40	50,000.00	725.00	4,107.48	345.72	90.00	55.20	8,555.00	160.00	30.00	-

PURCHASED CONTRACTED SERVICES

522260 Southlake Cam Fees	108,000
Monthly contract fees of \$9,000 with the Southlake Mall	108,000
523200 Communications	1,000
Cell phone and data plan	
523400 Printing & Binding	11,000
Brochures, flyers and mailings	1,000
Branding Implementation	10,000
524000 Postage & Shipping	200

CITY OF MORROW

Fiscal Year 2021 Budget

CAPITAL PROJECT FUNDS



“Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.”



FISCAL YEAR 2020-2021 CAPITAL BUDGET SPLOST 2008 CAPITAL PROJECT FUND - 320

Budget Overview

Statement of Service

The City anticipates collecting \$60 in interest income for the SPLOST 2008 capital project fund for FY2021. The City does not plan to allocate the SPLOST proceeds to specific projects until a later date.

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
SPLOST FUND 320										
PURCHASED/CONTRACTED SERVICES										
320	1510	523945	CONVENIENCE FEES	500	500	100.00%	0	58	16	35
PURCHASED/CONTRACTED SERVICES				500	500	100.00%	0	58	16	35
CAPITAL OUTLAYS										
320	4100	542535	PEDESTRIAN PATH-PASE 2	0	0	0.00%	0	14,515	313,771	0
320	4100	542540	PEDESTRIAN PATH-PHASE 3-SPLOST	0	0	0.00%	0	20,368	32,352	22,325
CAPITAL OUTLAYS				0	0	0.00%	0	34,883	346,123	22,325
GRAND TOTAL SPLOST 2008 FUND				500	500	100.00%	0	34,941	346,139	22,360



FISCAL YEAR 2020-2021 CAPITAL BUDGET SPLOST 2014 CAPITAL PROJECT FUND - 325

Budget Overview

Statement of Service

For fiscal year 2021, the City anticipates collecting \$1,600,000 in SPLOST 2014 proceeds. The SPLOST 2014 program will end September 2020. For fiscal year 2021, the City will budget use the SPLOST 2014 proceeds on two projects, (1) Jester Creek Project for \$1,400,000 and for a Communications project to acquire financial software for \$200,000. The SPLOST 2014 program will end as of September of 2020; therefore, the City will only collect three months of sales tax revenue for this fund in the next fiscal year.

Fund	Object	DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL	FY2019 ACTUAL	FY2018 ACTUAL
SPLOST 2014 CAPITAL PROJECT FUND 325									
FINES AND FOREFITURES									
325	313200	SPECIAL LOCAL OPTION SALES TAX	297,000	(1,003,000)	-77.15%	1,300,000	638,316	1,256,170	1,188,459
325	39xxxx	PRIOR YEAR FUND BALANCE	1,300,000	1,299,991	14444344.44%	9	0	0	0
325	361000	INTEREST REVENUES	3,000	3,000	100.00%	0	0	0	0
GRAND TOTAL REVENUE			1,600,000	299,991	23.08%	1,300,009	638,316	1,256,170	1,188,459

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
SPLOST FUND 325										
FINANCE										
PURCHASED/CONTRACTED SERVICES										
325	1510	523945	CONVENIENCE FEES	0	0	0.00%	0	0	0	49
325	1510		SOFTWARE	200,000	200,000	0.00%	0	0	0	49
325	1510	57.xxxxx	CONTINGENCIES	0	0	100.00%	0	0	0	0
	1510 Total			200,000	200,000	100.00%	0	0	0	97
POLICE DEPARTMENT										
PURCHASED/CONTRACTED SERVICES										
325	3210	523915	VEHICLE MAINTENANCE	0	0	0.00%	0	10,557	0	0
325	3210	522225	EQUIPMENT SERVICE CONTRACT	0	0	0.00%	0	0	0	35,277
	PURCHASED/CONTRACTED SERVICES			0	0	0.00%	0	10,557	0	35,277
SUPPLIES										
325	3210	531600	SMALL EQUIPMENT	0	0	0.00%	0	63,004	32,138	0
	SUPPLIES			0	0	0.00%	0	63,004	32,138	0
CAPITAL OUTLAYS										
325	3210	542100	MACHINERY & EQUIPMENT	0	0	0.00%	0	21,995	24,436	0
325	3210	542200	VEHICLE	0	0	0.00%	0	98,205	109,379	0
	CAPITAL OUTLAYS			0	0	0.00%	0	120,200	133,815	0
				0	0	0.00%	0	193,761	165,953	35,277
FIRE DEPARTMENT										
PURCHASED/CONTRACTED SERVICES										
325	3500	523915	VEHICLE MAINTENANCE	0	0	0.00%	0	0	0	1,845
	PURCHASED/CONTRACTED SERVICES			0	0	0.00%	0	0	0	1,845
SUPPLIES										
325	3500	531700	OTHER SUPPLIES	0	0	0.00%	0	0	0	7,620
	OTHER SUPPLIES			0	0	0.00%	0	0	0	7,620
CAPITAL OUTLAYS										
325	3500	542100	MACHINERY & EQUIPMENT	0	0	0.00%	0	74,050	5,491	35,752
325	3500	542200	VEHICLES	0	0	0.00%	0	0	0	156,588
	CAPITAL OUTLAYS			0	0	0.00%	0	74,050	5,491	192,340
	GRAND TOTAL SPLOST 2014 FUND			0	0	0.00%	0	74,050	5,491	201,805
PUBLIC WORKS DEPARTMENT										
PURCHASED/CONTRACTED SERVICES										
325	4100	541300	BUILDINGS & GROUNDS	0	0	0.00%	0	19,230	0	0
325	4100	521200	PROFESSIONAL SERVICES		0	0.00%	0	0	0	33,679
	PURCHASED/CONTRACTED SERVICES			0	0	0.00%	0	19,230	0	33,679
CAPITAL OUTLAYS										
325	4100	542200	VEHICLES	0	0	0.00%	0	0	0	0
325	4100	54xxxx	INFRASTRUCTURE - DRAINAGE	1,400,000	1,400,000	0.00%	0	0	0	0
325	4100	541250	STREET & SIDEWALK CONTRUCTION	0	0	0.00%	0	51,073	13,716	783,391
325	4100	541300	BUILDINGS & GROUNDS	0	0	0.00%	0	51,693	204,906	0
325	4100	542100	MACHINERY & EQUIPMENT	0	0	0.00%	0	40,000	0	50,802
				1,400,000	1,400,000	0.00%	0	142,766	218,622	834,193
				1,400,000	1,400,000	0.00%	0	161,996	218,622	867,872
GRAND TOTAL SPLOST 2018 FUND				1,600,000	1,600,000	100.00%	0	429,807	390,066	1,105,052

CITY OF MORROW

Fiscal Year 2021 Budget

ENTERPRISE FUND



"Enterprise fund accounts for activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if one of the following is met: (1) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs; and (2) laws or regulations require that the activity's costs of providing the services be recovered with fees and charges, rather than with taxes or similar revenues.



**FISCAL YEAR 2020-2021
OPERATING BUDGET
SANITATION COLLECTION FUND - 540**

Budget Overview

Statement of Service

The Solid Waste Fund budget request for fiscal year 2020-2021 is \$1,356,825. The City contracts out the garbage and recycling collections of residential and commercial customers with Advanced Disposal Company to provide solid waste collection services. The City is currently in negotiations for these services with several vendors and the City Council has not selected a vendor at this time; therefore, the budget will remain unchanged at this time. All city governments with a population of 5,000 and above, that charge fees for any portion of their solid waste management services, must establish enterprise funds to account for all solid waste management revenue and expenditures.

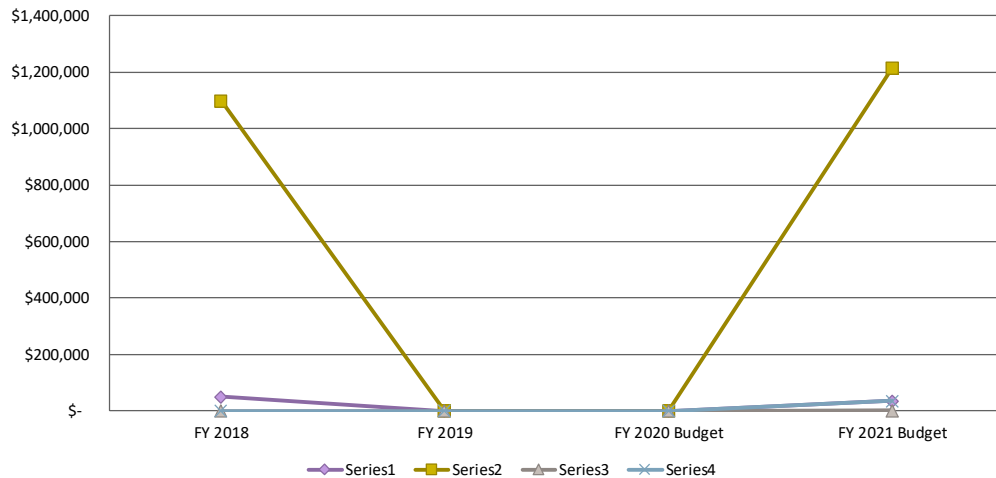


4300 Sanitation Enterprise Fund 540 Budget At a Glance

	FY 2018	FY 2019	FY 2020 Budget	FY 2021 Budget
Personnel	\$ 49,675	\$ -	\$ -	\$ 35,231
Purchased/Contracted Services	\$ 1,099,686	\$ -	\$ -	\$ 1,214,540
Supplies	\$ -	\$ -	\$ -	\$ 500
Other Costs	\$ -	\$ -	\$ -	\$ 72,317
Other Financing Uses	\$ -	\$ -	\$ -	\$ 34,237
	<u>\$ 1,149,361</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,356,825</u>

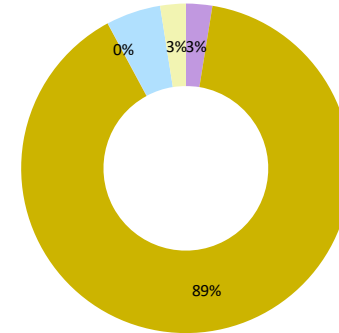
	FY 2021 Budget
Personnel	\$ 35,231
Purchased/Contracted Services	\$ 1,214,540
Supplies	\$ 500
Other Costs	\$ 72,317
Other Financing Uses	\$ 34,237

Sanitation Enterprise Fund 540 Summary Comparison of Annual Expenditures



FY 2021 Sanitation Fund Expenditure Budget

Personnel
 Purchased/Contracted Services
 Supplies
 Other Costs
 Other Financing Uses





Fund	Object	LEVEL 5 DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL	FY2019 ACTUAL	FY2018 ACTUAL
REVENUES SANITATION FUND 540									
CHARGES FOR SERVICES REVENUES									
540	341510	COVENIENCE FEES	2,156	2,156	100.00%	0	0	0	2,550
540	344110	RESIDENTIAL SANITATION	440,800	440,800	100.00%	0	0	0	409,332
540	344112	COMMERCIAL SANITATION	913,769	913,769	100.00%	0	0	0	783,604
540	344130	SALE OF RECYCLED MATERIALS	50	50	100.00%	0	0	0	180
540	349300	BAD CHECK FEES	50	50	100.00%	0	0	0	0
TOTAL INTERGOVERNMENTAL			1,356,825	1,356,825	100.00%	0	0	0	1,195,666
OTHER FINANCING SOURCES									
540	39XXXX	BUDGETED FUND BALANCE	0	0	#DIV/0!	0	0	0	0
			0	0	0.00%	0	0	0	0
TOTAL OTHER FINANCING SOURCES			0	0	100.00%	0	0	0	0
GRAND TOTAL SANITATION REVENUES			1,356,825	1,356,825	100.00%	0	0	0	1,195,666

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
EXPENSES SANITATION FUND 540										
PERSONAL SERVICES & EMPLOYEE BENEFITS										
540	4300	511100	FULL TIME SALARIES	24,003	24,003	100.00%	0	0	0	38,266
540	4300	511200	PART TIME SALARIES	0	0	0.00%	0	0	0	0
540	4300	511300	OVERTIME	1,559	1,559	100.00%	0	0	0	1,559
540	4300	512100	DISABILITY INSURANCE	55	55	100.00%	0	0	0	113
540	4300	512110	INSURANCE-HEALTH	4,108	4,108	100.00%	0	0	0	4,243
540	4300	512120	INSURANCE-DENTAL	346	346	100.00%	0	0	0	288
540	4300	512130	LIFE INSURANCE-GRT GA	90	90	100.00%	0	0	0	80
540	4300	512300	MEDICARE	348	348	100.00%	0	0	0	553
540	4300	512400	RETIREMENT CONTRIBUTIONS	4,107	4,107	100.00%	0	0	0	3,489
540	4300	512700	WORKERS' COMPENSATION	77	77	100.00%	0	0	0	553
540	4300	512915	DEFERRED COMPENSATION - MATCH	508	508	100.00%	0	0	0	508
540	4300	512920	EMPLOYEE BETTERMENT PROGRAM	30	30	100.00%	0	0	0	23
PERSONAL SERV. & EMPLOYEE BEN.				35,231	35,231	100.00%	0	0	0	49,675
PURCHASED/CONTRACTED SERVICES										
540	4300	522105	SANITATION RESIDENTIAL	440,800	440,800	100.00%	0	0	0	339,598
540	4300	522110	SANITATION-COMMERCIAL GARBAGE	770,000	770,000	100.00%	0	0	0	759,231
540	4300	523100	INSURANCE - GENERAL	0	0	0.00%	0	0	0	0
540	4300	523400	PRINTING & BINDING	1,740	1,740	100.00%	0	0	0	857
540	4300	524000	POSTAGE & SHIPPING	2,000	2,000	100.00%	0	0	0	0
PURCHASED/CONTRACTED SERVICES				1,214,540	1,214,540	100.00%	0	0	0	1,099,686
SUPPLIES										
540	4300	531105	OFFICE SUPPLIES	500	500	100.00%	0	0	0	0
SUPPLIES				500	500	100.00%	0	0	0	0
OTHER COSTS										
540	9100	57.XXXX	CONTINGENCIES	72,317	72,317	0.00%	0	0	0	0
OTHER FINANCING USES				72,317	72,317	0.00%	0	0	0	0
OTHER FINANCING USES										
540	9100	611300	TRANSFER TO GENERAL FUND	34,237	34,237	0.00%	0	0	0	46,295
OTHER FINANCING USES				34,237	34,237	0.00%	0	0	0	46,295
GRAND TOTAL SANITATION FUND				1,356,825	1,356,825	100.00%	0	0	0	1,195,656



PERSONNEL SERVICES AND EMPLOYEE BENEFITS

CITY PERSONNEL		FY2021		FY2020	
	Position Grade	Full-Time	Part-Time	Full-Time	Part-Time
FINANCE - SANITATION FUND					
Accounts Receivable Technician		1		1	
FINANCE SANITATION TOTAL		1	0	1	0

SANITATION - FINANCE DEPARTMENT DETAIL SALARY AND BENEFITS BUDGET FOR FY2021														
Title	Grade	Full-time or Part-Time	Total	Annual Salary	OverTime	Medicare (1.45%)	Health Insurance	Dental Ins. (\$28.81 mth)	Life Ins. (\$7.50 mth)	Disability (\$4.60 Per Mth)	Pension (17.11%)	Worker's Comp	Betterment	401K Match
Accounts Receivable Clerk		Full-time	33,163.40	24,003.20	-	348.05	4,107.48	345.72	90.00	55.20	4,106.95	76.81	30.00	-

PURCHASED CONTRACTED SERVICES

522105	Sanitation Residential	340,000
Cost to pay third party vendor to provide garbage removal services for residential customers		

522110	Sanitation Commercial	770,000
Cost to pay third party vendor to provide garbage removal services for commercial customers		

523400	Printing and Binding	1,740
Cost for printing bill forms		

524000	Posting and Shipping	2,000
Postage for mailing quarterly garbage bills		

SUPPLIES

531105	Office Supplies	500
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OTHER FINANCING USES

611300	Transfer to the General Fund	15,648
Transfer \$15,648 to cover indirect cost for accounting services, payroll processing and auditing services		

CITY OF MORROW

Fiscal Year 2021 Budget

AGENCY FUND



“Accounts for all assets held in a trustee or agency capacity for others and therefore cannot be used to support the government’s own programs”



**FISCAL YEAR 2020-2021
OPERATING BUDGET
MUNICIPAL COURT AGENCY FUND - 745**

Budget Overview

Statement of Service

The Municipal Court Agency Fund is used on a temporary basis to account for fines collected by the municipal court that ultimately are transmitted to the State of Georgia and the City's general fund.

Fund	Object	LEVEL 5 DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	FY2020 BUDGET	FY2020 ACTUAL	FY2019 ACTUAL	FY2018 ACTUAL
MUNICIPAL COURT AGENCY FUND 745								
FINES AND FOREFITURES								
745	351170	MUNICIPAL COURT REVENUES	1,549,600	100.00%	0	0	0	0
			0	0.00%	0	0	0	0
			0	0.00%	0	0	0	0
GRAND TOTAL REVENUE			1,549,600	100.00%	0	0	0	0

Fund	Dept.	Object	ACCOUNT DESCRIPTION	FY2021 BUDGET REQUEST	VARIANCE FY2021 VS. FY2020	% of Change	FY2020 BUDGET	FY2020 ACTUAL YTD	FY2019 ACTUAL	FY2018 ACTUAL
MUNICIPAL COURT FUND 745										
OTHER COSTS										
100	2650	572010	CLAYTON COUNTY-POPIDF-A&B	90,000	90,000	100.00%	0	0	0	0
100	2650	572020	PEACE OFFICERS A & B FUND	50,000	50,000	100.00%	0	0	0	0
100	2650	572030	CLAYTON COUNTY JAIL FUND	50,000	50,000	100.00%	0	0	0	0
100	2650	572040	GEORGIA CRIME LAB FEES	200	200	100.00%	0	0	0	0
100	2650	572060	GEORGIA CRIME VICTIMS DUI FUND	200	200	100.00%	0	0	0	0
100	2650	572070	BRAIN/SPINAL INJURY TRUST FUND	200	200	100.00%	0	0	0	0
100	2650	572075	DATE-DRUG ABUSE TREAT&EDUC	6,000	6,000	100.00%	0	0	0	0
100	2650	572080	DRIVER EDUC & TRAINING FUND	7,000	7,000	100.00%	0	0	0	0
100	2650	572095	COURT COSTS FROM FINES	15,000	15,000	100.00%	0	0	0	0
100	2650		CITY OF MORROW	1,331,000	1,331,000	100.00%	0	0	0	0
OTHER COSTS				1,549,600	1,549,600	100.00%	0	0	0	0
GRAND TOTAL MUNICIPAL COURT FUND				1,549,600	1,549,600	100.00%	0	0	0	0

OTHER COSTS

572020	Peace Officers A & B Fund	50,000
	State mandated fee varies depending on amount of base fines (\$3 up to \$5, or 5%). Any base fine over \$100, 5% is applicable	
572030	Clayton County Jail Fund	50,000
	State mandated 10% surcharge added to all fines except seatbelt, child restraint and no license on person. This is paid to Clayton county for jail operations and housing of our prisoners. Paid by defendants	
572040	Georgia Crime Lab Fees	200
	5% surcharge added to all fines to be used for local victims of crimes assistance programs. Paid by defendant	
572060	Ga Crime Victims DUI Funds	200
	State mandated fee assessed to all DUI (\$26 each conviction). Paid by defendants	
572070	Brain / Spinal Injury Trust Fund	200
	State mandated fee of 10% add-on to fines of DUI Paid by defendant	
572075	DATE - Drug Abuse Treatment & Education	6,000
	Amount state mandated for drug abuse treatment/education 50% base fine amount	
572080	Drivers Education and Training - Joshua's Law	7,000
	State mandated fee of 1.5% added to all fine collections for teen drivers education and training	
572095	Courtware Software Add-on	15,000
	\$2.25 fee for software and state mandated updates added to defendants fine. \$2.00 added for upgrade to software to automatically run drivers/criminal histories for court	
57xxxx	City of Morrow - General Fund	1,331,000
	The City of Morrow share of the fines and fees	

