

November 20, 2019

To the Honorable Mayor and City Council:

Transmitted herein is the Proposed FY 2020 Budget. This document is a statement of policy and planning which defines the level of services and activities for the upcoming year. In developing this proposed budget, requests were received and reviewed from all departments.

The combined general, hotel/motel and SPLOST fund budgets total \$17.36 million, which represent a decrease of \$2.6 million or 13% from the FY 2019 amended budget.

## **BUDGET HIGHLIGHTS**

### **Personnel**

No new positions are recommended in this proposed budget.

A modest cost of living increase is included for employees under the Jacobs contract

### **Capital**

Funding for park upgrades and infrastructure (\$520 thousand)

Funding for park purchases (\$300 thousand)

Continued funding for resurfacing and infrastructure (\$4.2 million)

Funding for facility upgrades (1.6 million)

### **Revenue**

The City's revenues will increase in several areas for FY 2020. Insurance Premium Taxes were collected at a rate that was 25% higher than expected in 2019. This should continue in 2020. The City began receiving Title Ad Valorem Taxes in FY 2019. This new revenue source should produce over \$200,000 in 2019 and over \$700,000 in FY 2020.

## **FINANCIAL ASSESSMENT**

The City of Stonecrest is developing and maintaining a strong financial position through conservative financial management and adherence to fiscal policies.

### **Fund Balances**

One measure of a city's financial strength is the level of its fund balances (i.e., revenues in excess of expenditures). The City's estimated unreserved fund balance in the General Fund will approximate \$1.6 million as of December 31, 2019 this balance represents 16% of FY 2019 total General Fund revenue.

### **Intergovernmental Activity**

In FY 2019, the City was awarded \$536 thousand in LMIG funds from the Georgia Department of Transportation. These Funds were used to resurface several streets in the City.

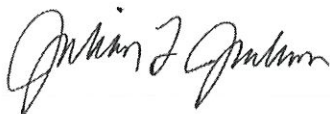
### **Splost**

As part of a general election, DeKalb County voters approved a special one percent sales and use tax, The City began receiving SPLOST funds on January 1, 2018. The SPLOST will continue for six years. As part of the referendum, all projects may be financed with bond proceeds not to exceed \$25 million. The City of Stonecrest's total portion of the SPLOST is projected to be \$47 million. As of October, the City has spent \$2.47 million of those funds for transportation projects in FY 2019.

### **Conclusion**

As the City of Stonecrest plans for its third year it is important to note that there are no increases in fees are included in this budget. This Budget does contain a modest cost of living raise for all employees. In summary, I believe this document represents a conservative fiscal plan for the upcoming year. Your review and consideration is encouraged.

Respectfully submitted,



Julian L. Jackson, Interim City Manager

GENERAL FUND REVENUES	2019 Adopted Budget	2019 YTD 83%	2020 Department Request	2020 City Mgr. Recommended
31315 TITLE AD VALOREM TAX	0	152,911	750,000	750,000
31371 ATL GAS LIGHT (SOUTHERN CO.)	300,000	242,526	300,000	300,000
31372 SSEMC	400,000	335,451	400,000	400,000
31373 COMCAST	554,000	399,250	554,000	554,000
31374 AT&T	145,400	146,768	145,400	145,400
31375 GEORGIA POWER	755,000	696,886	695,000	695,000
34200 ALCOHOLIC BEVERAGE EXCISE TAX	117,000	126,880	125,000	125,000
34300 LOCAL OPTION MIXED DRINK	3,000	18,588	20,000	20,000
39100 PEN & INT ON DELINQ TAX	1,000	0	0	0
31620 INSURANCE PREMIUM TAX	3,000,000	3,821,203	3,820,000	3,820,000
31630 FINANCIAL INSTITUTIONS TAXES	5,000	0	5,000	5,000
32110 ALCOHOLIC BEVERAGES CURRENT YR	75,000	97,235	100,000	100,000
32111 ALCOHOLIC BEVERAGES FUTURE	0	6,050	6,000	6,000
32120 GEN BUSINESS LICENSE CURRENT Y	1,200,000	1,554,921	1,550,000	1,550,000
32121 GEN BUSINESS LICENSE FUTURE	0	868	0	0
32200 BUILDING PERMITS	1,150,000	790,225	950,000	950,000
32202 DEVELOPMENT PERMITS	150,000	80,474	80,000	80,000
32205 ZONING APPLICATIONS	10,000	12,195	10,000	10,000
33430 STATE GRANT CAPITAL-LMIG DIRECT	0	536,511	560,000	560,000
34119 OTHER FEES	0	1,621	0	0
34120 FILM PERMITTING	7,500	8,932	7,500	7,500
34930 BAD CHECK FEES	2,500	244	200	200
35100 COURT	12,000	19,727	19,000	19,000
37100 GENERAL CONTRIBUTION	0	875	0	0
39120 TRANSFER FROM HOTEL	360,000	362,347	360,000	360,000
39123 TRANSFER FROM MILLAGE FOR PARKS	500,000	0	0	0
39122 TRANSFER FROM RENTAL CAR	1,000	3,764	3,800	3,800
39124 PARKS & RECREATION FEES	20,000	0	0	0
39125 TRANSFER FROM MILLAGE FOR P/W	400,000	0	0	0
<b>TOTAL General Fund Revenues</b>	<b>\$9,168,400</b>	<b>\$9,416,452</b>	<b>\$10,460,900</b>	<b>\$10,460,900</b>
<b>HOTEL/MOTEL FUND REVENUES</b>				
31410 HOTEL/MOTEL EXCISE TAX	0	481,635	600,000	600,000
<b>Total Hotel/Motel Fund Revenues</b>	<b>\$0</b>	<b>\$481,635</b>	<b>\$600,000</b>	<b>\$600,000</b>
<b>RENTAL MOTOR VEHICLE FUND REVENUES</b>				
31440 RENTAL CAR EXCISE TAX	0	3,764	3,800	3,800
<b>Total Rental Motor Vehicle fund Revenues</b>	<b>\$0</b>	<b>\$3,764</b>	<b>\$3,800</b>	<b>\$3,800</b>
<b>300 SPLOST FUND REVENUES</b>				
30100 FUND BALANCE	0	0	0	0
33100 SPLOST	0	5,360,420	6,300,000	6,300,000
360 INTEREST EARNED	0	13,782	20,000	20,000
<b>Total Splost Fund Revenues</b>	<b>\$0</b>	<b>\$5,374,202</b>	<b>\$6,320,000</b>	<b>\$6,320,000</b>
<b>Total All Funds</b>	<b>\$9,168,400</b>	<b>\$15,276,053</b>	<b>\$17,384,700</b>	<b>\$17,384,700</b>



GENERAL FUND EXPENDITURES	2019 Adopted Budget	2019 YTD 83%	2020 Department Request	2020 City Mgr. Recommended
05110 CITY COUNCIL				
51110 REGULAR SALARIES	95,000	55,417	95,000	95,000
51200 FICA/MEDICARE	8,000	4,239	8,000	8,000
51210 GROUP INSURANCE	3,000	0	3,000	3,000
51240 RETIREMENT	3,000	0	3,000	3,000
51270 WORKERS COMP	2,000	0	2,000	2,000
52105 UNIFORMS	1,000	178	1,000	1,000
52120 PROFESSIONAL SERVICES	20,000	12,982	20,000	20,000
52350 TRAVEL EXPENSE	0	23,003	25,000	25,000
52359 MAYOR TRAVEL EXPENSES	8,000	9,830	12,000	12,000
52370 EDUCATION & TRAINING	15,000	9,132	15,000	15,000
52378 COUNCIL EDUCATION & TRAINING	0	0	0	0
53100 OPERATING SUPPLIES	6,000	2,077	6,000	6,000
53160 MAYOR EXPENSE	0	0	0	0
53165 COUNCIL EXPENSE	0	0	0	0
53168 COUNCIL ALLOWANCES	15,000	12,745	15,000	15,000
53169 MAYOR ALLOWANCES	5,000	5,916	7,000	7,000
53170 COMMITTEE SUPPORT	2,500	0	6,700	6,700
53178 COUNCIL INITIATIVES	6,000	4,288	6,000	6,000
Total City Council	189,500	139,807	224,700	224,700
05130 CITY MANAGER				
52121 CONTRACTUAL SVCS JACOBS	199,000	164,103	208,950	208,950
52350 TRAVEL EXPENSE	500	0	500	500
52360 DUES & FEES	500	0	500	500
52370 EDUCATION & TRAINING	1,000	493	1,000	1,000
53100 OPERATING SUPPLIES	1,000	838	1,000	1,000
Total City Manager	202,000	165,434	211,950	211,950
05131 CITY CLERK				
52112 ELECTIONS	50,000	0	0	0
52121 CONTRACTUAL SVCS JACOBS	123,000	102,565	129,150	129,150
52135 SOFTWARE/SERVICE CONTRACTS	5,000	0	5,000	5,000
52330 ADVERTISING	5,000	4,908	6,000	6,000
52350 TRAVEL EXPENSE	250	0	250	250
52360 DUES & FEES	400	0	400	400
52370 EDUCATION & TRAINING	1,000	275	1,000	1,000
53100 OPERATING SUPPLIES	1,000	1,731	3,000	3,000
53101 POSTAGE	0	65	200	200
54240 COMPUTER/SOFTWARE	15,000	4,900	15,000	15,000
Total City Clerk	200,650	114,444	160,000	160,000
05135 PUBLIC WORKS				
51300 TECHNICAL SERVICES	15,000	0	15,000	15,000
52120 PROFESSIONAL SERVICES	579,000	1,500	450,000	450,000
52121 CONTRACTUAL SVCS JACOBS	305,000	254,360	302,250	302,250
52330 ADVERTISING	6,000	4,750	6,000	6,000
52350 TRAVEL EXPENSE	4,000	710	4,000	4,000
52360 DUES & FEES	4,250	0	0	0
52370 EDUCATION & TRAINING	4,750	1,405	4,750	4,750
53100 OPERATING SUPPLIES	4,250	1,596	4,250	4,250
54140 TRANS INFRASTRUCTURE LMIG	0	536,511	560,000	560,000
Total Public Works	922,250	800,832	1,346,250	1,346,250

GENERAL FUND EXPENDITURES	2019 Adopted Budget	2019 YTD 83%	2020 Department Request	2020 City Mgr. Recommended
<b>05136 PUBLIC SAFETY</b>				
52120 PROFESSIONAL SERVICES	24,000	0	24,000	24,000
52370 EDUCATION & TRAINING	500	0	500	500
53100 OPERATING SUPPLIES	500	0	500	500
Total Public Safety	25,000	0	25,000	25,000
<b>05151 FINANCE ADMINISTRATION</b>				
52110 AUDIT SERVICES	60,000	44,420	60,000	60,000
52120 PROFESSIONAL SERVICES	120,000	42,831	120,000	120,000
52121 CONTRACTUAL SVCS JACOBS	385,000	320,001	404,250	404,250
52135 SOFTWARE/SERVICE CONTRACTS	20,000	2,670	20,000	20,000
52350 TRAVEL EXPENSE	2,000	787	2,000	2,000
52360 DUES & FEES	1,500	628	1,500	1,500
52370 EDUCATION & TRAINING	3,000	1,640	3,000	3,000
53100 OPERATING SUPPLIES	500	440	500	500
54240 COMPUTER/SOFTWARE	25,000	4,280	25,000	25,000
Total Finance Administration	617,000	417,697	636,250	636,250
<b>05153 LEGAL SERVICES DEPARTMENT</b>				
52120 PROFESSIONAL SERVICES	20,000	0	20,000	20,000
52122 ATTORNEY FEES/CITY ATTORNEY	300,000	370,116	550,000	550,000
52130 ATTORNEY FEES/OTHER	50,000	67,436	50,000	50,000
Total Legal Services Department	370,000	437,552	620,000	620,000
<b>05155 ECONOMIC DEVELOPMENT</b>				
34120 FILM PERMITTING	5,000	0	20,000	20,000
52120 PROFESSIONAL SERVICES	50,000	48,928	50,000	50,000
52121 CONTRACTUAL SVCS JACOBS	128,000	106,667	200,000	134,400
52132 MARKETING	15,000	17,912	20,000	20,000
52360 DUES & FEES	2,000	25	4,000	4,000
52370 EDUCATION & TRAINING	2,500	888	10,000	10,000
52371 DEVELOPMENT AUTHORITY	12,000	177	15,000	15,000
52372 LEGAL SVCS (DEVELOPMENT AUTH)	10,000	122	20,000	20,000
52373 ECONOMIC DEVELOPMENT PLAN	100,000	0	100,000	100,000
53100 OPERATING SUPPLIES	500	126	1,000	500
Total Economic Development	325,000	174,845	440,000	373,900
<b>05156 FACILITIES &amp; BLDG/ CITY HALL</b>				
51300 TECHNICAL SERVICES	25,000	22,519	0	0
52120 PROFESSIONAL SERVICES	1,000	350	1,000	1,000
52200 REPAIRS & MAINTENANCE	2,500	1,552	2,500	2,500
52210 SANITATION (RECYCLE/SHRED)	2,000	0	2,000	2,000
52301 REAL ESTATE RENTS/LEASES	205,000	191,703	260,000	260,000
53102 PEST CONTROL	1,500	260	1,500	1,500
53123 ELECTRICITY	30,000	16,138	30,000	30,000
53161 SMALL EQUIPMENT	2,500	0	2,500	2,500
54130 BUILDINGS & IMPROVEMENTS	20,000	579	20,000	20,000
54230 FURNITURE AND FIXTURES	10,000	2,639	10,000	10,000
54250 OTHER EQUIPMENT	2,500	111	2,500	2,500
Total Facilities & Bldg/ City Hall	302,000	235,851	332,000	332,000



GENERAL FUND EXPENDITURES	2019 Adopted Budget	2019 YTD 83%	2020 Department Request	2020 City Mgr. Recommended
<b>05157 COMMUNICATIONS</b>				
52120 PROFESSIONAL SERVICES	25,000	10,056	28,000	28,000
52121 CONTRACTUAL SVCS JACOBS	325,000	270,770	358,800	341,250
52340 PRINTING	500	587	500	500
52370 EDUCATION & TRAINING	1,500	0	1,800	1,800
53100 OPERATING SUPPLIES	1,000	656	1,000	1,000
53161 SMALL EQUIPMENT	5,000	1,399	5,000	5,000
54250 OTHER EQUIPMENT	2,000	497	2,000	2,000
Total Communications	360,000	283,965	397,100	379,550
<b>05158 IT/GIS</b>				
52120 PROFESSIONAL SERVICES	10,000	1,504	10,000	10,000
52121 CONTRACTUAL SVCS JACOBS	350,000	287,181	367,500	367,500
52135 SOFTWARE/SERVICE CONTRACTS	11,000	19,522	25,000	25,000
53100 OPERATING SUPPLIES	6,000	123	6,000	6,000
53161 SMALL EQUIPMENT	12,000	16,098	18,000	18,000
54240 COMPUTER/SOFTWARE	18,000	16,360	18,000	18,000
54250 OTHER EQUIPMENT	4,000	1,192	4,000	4,000
Total It/Gis	411,000	341,980	448,500	448,500
<b>05159 GENERAL OPERATIONS</b>				
52120 PROFESSIONAL SERVICES	15,000	0	15,000	15,000
52121 CONTRACTUAL SVCS JACOBS	105,000	86,154	111,250	111,250
52132 MARKETING	0	0	90,000	90,000
52135 SOFTWARE/SERVICE CONTRACTS	20,000	0	20,000	20,000
52200 REPAIRS & MAINTENANCE	2,000	80	2,000	2,000
52232 EQUIPMENT LEASE	20,000	22,700	25,000	25,000
52310 GENERAL LIABILITY INSURANCE	25,000	20,883	25,000	25,000
52340 PRINTING	5,000	2,309	5,000	5,000
52360 DUES & FEES	15,500	50,434	55,000	55,000
52361 BANK FEES	2,000	937	2,000	2,000
52370 EDUCATION & TRAINING	500	0	500	500
53100 OPERATING SUPPLIES	20,000	29,804	30,000	30,000
53101 POSTAGE	8,500	2,371	8,500	8,500
53103 OFFICE SUPPLIES	0	60	100	100
53105 INTERNET/PHONES	33,000	21,272	30,000	30,000
53161 SMALL EQUIPMENT	3,000	0	3,000	3,000
54230 FURNITURE AND FIXTURES	5,000	0	5,000	5,000
54231 SIGNS	2,000	0	2,000	2,000
54240 COMPUTER/SOFTWARE	40,000	19,530	40,000	40,000
54250 OTHER EQUIPMENT	2,500	840	2,500	2,500
Total General Operations	324,000	257,374	471,850	471,850
<b>05160 MUNICIPAL COURT</b>				
52120 PROFESSIONAL SERVICES	20,000	12,427	20,000	20,000
52121 CONTRACTUAL SVCS JACOBS	25,000	20,513	26,250	26,250
52135 SOFTWARE/SERVICE CONTRACTS	2,000	844	2,000	2,000
52140 SOLICITOR	25,000	26,983	30,000	30,000
52150 PUBLIC DEFENDER	1,000	0	1,000	1,000
52160 PROBATION SERVICES	2,500	0	2,500	2,500
52170 COURT CLERK	1,000	0	1,000	1,000
52180 SECURITY	4,500	4,560	5,000	5,000
52351 ADMINISTRATION EXPENSES	3,000	2,497	3,000	3,000
52370 EDUCATION & TRAINING	4,000	675	4,000	4,000
54240 COMPUTER/SOFTWARE	2,000	724	2,000	2,000
Total Municipal Court	90,000	69,223	96,750	96,750

GENERAL FUND EXPENDITURES	2019 Adopted Budget	2019 YTD 83%	2020 Department Request	2020 City Mgr. Recommended
<b>06210 PARKS</b>				
51300 TECHNICAL SERVICES	0	0	12,000	12,000
52105 UNIFORMS	1,000	406	4,000	4,000
52120 PROFESSIONAL SERVICES	125,000	4,319	1,030,000	600,000
52121 CONTRACTUAL SVCS JACOBS	450,000	369,232	675,000	472,500
52135 SOFTWARE/SERVICE CONTRACTS	5,000	0	5,000	5,000
52180 SECURITY	0	0	20,640	20,640
52200 REPAIRS & MAINTENANCE	500,000	113,098	305,000	305,000
52232 EQUIPMENT RENTAL	0	0	21,150	21,150
52330 ADVERTISING	4,000	4,950	6,000	6,000
52360 DUES & FEES	1,000	475	4,165	1,000
52370 EDUCATION & TRAINING	4,000	600	9,300	4,000
53100 OPERATING SUPPLIES	50,000	40,119	80,000	50,000
53124 UTILITIES	30,000	0	75,000	75,000
53125 PARKS ACQUISITION	300,000	103,523	300,000	300,000
53126 SUMMER PROGRAMS	100,000	0	100,000	100,000
52385 CONTRACT LABOR	0	0	66,360	66,360
54240 COMPUTER/SOFTWARE	10,000	1,162	24,605	10,000
<b>Total Parks</b>	<b>1,580,000</b>	<b>637,884</b>	<b>2,738,220</b>	<b>2,052,650</b>
<b>07210 COMMUNITY DEVELOPMENT</b>				
52105 UNIFORMS	1,000	59	500	500
52120 PROFESSIONAL SERVICES	0	120	1,000	1,000
52121 CONTRACTUAL SVCS JACOBS	525,000	438,976	551,250	551,250
52135 SOFTWARE/SERVICE CONTRACTS	8,000	25,500	8,000	8,000
52180 SECURITY	600	120	3,000	3,000
52200 REPAIRS & MAINTENANCE	200	0	200	200
52330 ADVERTISING	26,000	23,161	20,000	20,000
52340 PRINTING	4,000	808	2,000	2,000
52360 DUES & FEES	200	52	200	200
52370 EDUCATION & TRAINING	4,000	342	4,000	4,000
53100 OPERATING SUPPLIES	2,000	614	2,000	2,000
53161 SMALL EQUIPMENT	2,000	0	2,000	2,000
54240 COMPUTER/SOFTWARE	10,000	4,000	8,000	8,000
54250 OTHER EQUIPMENT	2,000	0	1,500	1,500
<b>Total Community Development</b>	<b>585,000</b>	<b>493,752</b>	<b>603,650</b>	<b>603,650</b>
<b>07220 BUSINESS DEVELOPMENT</b>				
52120 PROFESSIONAL SERVICES	1,000	197	70,000	70,000
52121 CONTRACTUAL SVCS JACOBS	112,000	90,257	117,600	117,600
52132 MARKETING	24,000	45,906	40,000	40,000
52340 PRINTING	0	0	1,000	1,000
52350 TRAVEL EXPENSE	2,000	0	30,000	30,000
53100 OPERATING SUPPLIES	2,500	0	2,500	2,500
<b>Total Business Development</b>	<b>141,500</b>	<b>136,360</b>	<b>261,100</b>	<b>261,100</b>
<b>07330 COMMUNITY &amp; CULTURAL AFFAIRS</b>				
52121 CONTRACTUAL SVCS JACOBS	120,000	98,462	126,000	126,000
52135 SOFTWARE/SERVICE CONTRACTS	0	0	3,500	3,500
52330 ADVERTISING	2,500	0	25,000	25,000
52340 PRINTING	2,000	1,756	2,000	2,000
52350 TRAVEL EXPENSE	500	128	2,000	2,000
53100 OPERATING SUPPLIES	2,500	470	2,500	2,500
53178 COUNCIL INITIATIVES	19,500	9,309	19,500	19,500
<b>Total Community &amp; Cultural Affairs</b>	<b>147,000</b>	<b>110,125</b>	<b>180,500</b>	<b>180,500</b>



GENERAL FUND EXPENDITURES	2019 Adopted Budget	2019 YTD 83%	2020 Department Request	2020 City Mgr. Recommended
<b>08210 CODE ENFORCEMENT</b>				
52105 UNIFORMS	2,500	1,511	2,500	2,500
52121 CONTRACTUAL SVCS JACOBS	905,000	754,875	1,007,000	950,250
52180 SECURITY	500	420	2,500	500
52340 PRINTING	2,000	1,167	2,500	2,000
52360 DUES & FEES	1,000	0	1,000	1,000
52370 EDUCATION & TRAINING	2,000	0	2,500	2,000
53100 OPERATING SUPPLIES	3,000	753	5,000	3,000
53161 SMALL EQUIPMENT	2,200	0	2,200	2,200
54250 OTHER EQUIPMENT	2,300	1,175	40,000	40,000
Total Code Enforcement	920,500	759,901	1,065,200	1,003,450
<b>09210 BUILDING</b>				
52105 UNIFORMS	2,500	802	2,500	2,500
52120 PROFESSIONAL SERVICES	500	0	500	500
52121 CONTRACTUAL SVCS JACOBS	890,000	738,465	999,500	934,500
52135 SOFTWARE/SERVICE CONTRACTS	2,500	0	2,500	2,500
52340 PRINTING	2,000	0	2,000	2,000
52360 DUES & FEES	1,000	209	1,000	1,000
52370 EDUCATION & TRAINING	2,000	0	2,000	2,000
53100 OPERATING SUPPLIES	3,000	1,860	3,500	3,500
54250 OTHER EQUIPMENT	2,500	0	14,000	14,000
Total Building	906,000	741,336	1,027,500	962,500
57902 RESERVE CONTINGENCY	550,000	\$0	70,350	70,350
Total General Fund Expenditures	9,168,400	\$6,318,362	\$11,356,870	\$10,460,900
<b>HOTEL/MOTEL EXPENDITURES</b>				
<b>07500 ECONOMIC DEVELOPMENT</b>				
61100 TRANSFER TO GENERAL FUND	\$0	288,981	360,000	360,000
75400 DISCOVER DEKALB	0	192,654	240,000	240,000
Total Hotel/Motel Fund Expenditures	0	\$481,635	\$600,000	\$600,000
<b>RENTAL MOTOR VEHICLE FUND</b>				
61100 TRANSFER TO GENERAL FUND	0	3,764	\$3,800	\$3,800
Total Rental Motor Vehicle Fund Expenditures	0	\$3,764	\$3,800	\$3,800
<b>SPLOST EXPENDITURES</b>				
52361 BANK FEES	0	212	\$0	\$0
<b>05135 PUBLIC WORKS</b>				
54140 TRANS INFRASTRUCTURE IMPROVEME	5,364,000	2,450,180	4,200,000	4,200,000
<b>05156 FACILITIES &amp; BLDG/ CITY HALL</b>				
54140 TRANS INFRASTRUCTURE IMPROVEME	1,080,000	18,750	1,600,000	1,600,000
<b>06210 PARKS ADMINISTRATION</b>				
54140 TRANS INFRASTRUCTURE IMPROVEME	756,000	2,500	660,000	520,000
Total Splost Expenditures	7,200,000	\$2,471,642	\$6,460,000	\$6,320,000
Total Expenditures All Funds	\$16,368,400	\$9,275,403	\$18,420,670	\$17,384,700