

FY 2019 GENERAL FUND BUDGET SUMMARY

FY 2019 12 MONTHS (Jan. 1 - Dec. 31)

Beginning Fund Balance

General Property Tax	\$2,154,400.00
Selective Sales & Use Tax	\$120,000.00
Business/Occupational Taxes	\$3,005,000.00
Delinquent Taxes	\$1,000.00
Business License	\$1,275,000.00
Building/Development Permits	\$1,310,000.00
General Government	\$10,000.00
Fines & Forfeitures	\$12,000.00
Interest Earned	\$0.00
Other Sources of Income	\$1,281,000.00

TOTAL GENERAL FUND REVENUES**\$9,168,400.00**

City Council	\$209,500.00
City Manager	\$203,000.00
City Clerk	\$202,650.00
Public Works	\$928,250.00
Public Safety	\$25,000.00
Finance/Administration	\$632,000.00
Legal Services	\$370,000.00
Facilities and Buildings	\$302,000.00
Communications	\$366,000.00
IT/GIS	\$416,000.00
Economic Development	\$217,000.00
General Operations	\$329,000.00
Municipal Court	\$80,000.00
Parks	\$1,630,000.00
Community Development	\$600,000.00
Business Development	\$149,500.00
Community & Cultural Affairs	\$152,000.00
Code Enforcement	\$940,500.00
Building	\$916,000.00
Designated Reserve	\$500,000.00

TOTAL GENERAL FUND EXPENDITURES**\$9,168,400.00**

FY2018 HOTEL/MOTEL FUND BALANCE SUMMARY

Taxes

Total Hotel/Motel Fund Expenditures

Economic Development

Total Hotel/Motel Fund Expenditures

FY2018 RENTAL CAR FUND BALANCE SUMMARY

Taxes

Total Rental Car Fund Revenues

Economic Development

Total Rental Car Fund Expenditures

TOTAL REVENUES ALL FUNDS

TOTAL EXPENDITURES ALL FUNDS

FY 2019
12 MONTHS

100 - General Fund Revenue Detail

Taxes

General Property Tax

100-031-03110-31100	Ad Valorem Tax-Current Year
100-031-03110-31110	Public Utility Tax
100-031-03110-31200	Ad Valorem Tax-Prior Year
100-031-03110-31310	Motor Vehicle Tax
100-031-03110-31315	Title Ad Valorem Tax
100-031-03110-31320	Mobile Home Tax
100-031-03110-31325	Heavy Equipment Tax
100-031-03110-31340	Intangible Tax Revenue
100-031-03110-31350	Railroad Equipment Tax
100-031-03110-31360	Real Estate Transfer Tax

Franchise Fees

100-031-03111-31371	Atl. Gas Light (Southern Co.)	\$300,000.00
100-031-03111-31372	SSEMC (Snapping Shoals EMC)	\$400,000.00
100-031-03111-31373	Comcast (Infinity)	\$554,000.00
100-031-03111-31374	AT&T (BellSouth)	\$145,400.00
100-031-03111-31375	Georgia Power	\$755,000.00

SUBTOTAL		\$2,154,400.00
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Selective Sales & Use Tax

100-031-03140-34200	Alcoholic Beverage Excise Tax	\$117,000.00
100-031-03140-34300	Alcoholic Beverage Wholesale Excise Tax	\$3,000.00
100-031-03140-34900	Other Selective Tax	

SUBTOTAL		\$120,000.00
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Business Taxes

100-031-03160-31620	Insurance Premium Tax	\$3,000,000.00
100-031-03160-31630	Financial Institution Taxes	\$5,000.00

SUBTOTAL		\$3,005,000.00
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Penalties & Interest On Delinquent Taxes

100-031-03140-39100	Pen. & Int. on Delinquent Taxes	\$1,000.00
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SUBTOTAL		\$1,000.00
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TAXES SUBTOTAL

License & Permits

Business License

100-032-03210-32110	Alcoholic Beverages	\$75,000.00
100-032-03210-32120	General Business License (Admin. Fees)	\$1,200,000.00
100-032-03210-32190	Other Licenses/Permits	
100-032-03210-32210	Insurance Prem. (Collections begin in 2019)	

SUBTOTAL		\$1,275,000.00
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Building/Development Permits

100-032-03220-32200	Building Permits	\$1,150,000.00
100-032-03220-32202	Development Permits	\$150,000.00
100-032-03220-32205	Zoning Applications	\$10,000.00

SUBTOTAL		\$1,310,000.00
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Regulatory Fees

100-032-03230-32300	Regulatory Fees	
100-032-03230-32310	Inspection Fees	

SUBTOTAL		\$0.00
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LICENSE & PERMITS SUBTOTAL

General Government**General Government**

100-034-03400-34119	Other Fees (Tax Comm. IGA)	
100-034-03400-34120	Film Permitting	\$7,500.00
100-034-03400-34930	Bad Check Fees	\$2,500.00
SUBTOTAL		\$10,000.00

GENERAL GOVERNMENT SUBTOTAL**Fines & Forfeitures****Fines & Forfeitures**

100-035-03510-35100	Municipal Court	\$12,000.00
SUBTOTAL		\$12,000.00

FINES & FORFEITURE SUBTOTAL**Interest Earned****Interest Revenues**

100-360-36100-36100	Interest Revenues	
SUBTOTAL		\$0.00

INTEREST EARNED SUBTOTAL**Other Sources of Revenue****Contributions/Donations**

100-370-37100-37100	Donations/Contributions	\$0.00
SUBTOTAL		\$0.00

Other Financing Sources

100-390-39100-39120	Transfer from Hotel/Motel	\$360,000.00
100-390-39100-39121	Transfer from Hotel/Motel for Parks	
100-390-39100-39122	Transfer from Rental Car	\$1,000.00
100-390-39100-39123	Transfer from Other (Millage for Parks)	\$500,000.00
100-390-39100-39124	Parks & Rec Activity Fees	\$20,000.00
100-390-39100-39125	Transfer from Other (Millage for R/W Maint)	\$400,000.00

SUBTOTAL	\$1,281,000.00
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OTHER SOURCES OF REVENUE SUBTOTAL

TOTAL GENERAL FUND REVENUES	\$9,168,400.00
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100-General Fund Expenditures Detail

FY 2019
12 MONTHS

City Council		
100-010-05110-51110	Regular Salaries	\$95,000.00
100-010-05110-51210	Group Insurance	\$3,000.00
100-010-05110-51240	Retirement	\$3,000.00
100-010-05110-51260	Unemployment Expense	
100-010-05110-51270	Workers Comp.	\$2,000.00
100-010-05110-51200	FICA/Medicare	\$8,000.00
100-010-05110-52105	Uniforms	\$1,000.00
100-010-05110-52120	Professional Services	20,000.00
100-010-05110-52359	Mayor Travel Expenses	\$8,000.00
100-010-05110-52370	Education & Training	\$15,000.00
100-010-05110-53100	Operating Supplies	\$6,000.00
100-010-05110-53169	Mayor Allowances	\$5,000.00
100-010-05110-53168	Council Allowances	\$35,000.00
100-010-05110-53170	Committee Support	\$2,500.00
100-010-05110-53178	City Initiatives	\$6,000.00
City Council Subtotal		\$209,500.00

City Manager		
100-010-05130-51110	Regular Salaries	
100-010-05130-51200	FICA/Medicare	
100-010-05130-51210	Group Insurance	
100-010-05130-51240	Retirement	
100-010-05130-51260	Unemployment Expense	
100-010-05130-51270	Workers Comp.	
100-010-05130-51290	Other Emp. Benefits	
100-010-05130-51280	Relocation Expenses	
100-010-05130-52121	Contractual Services: Jacobs	\$200,000.00
100-010-05130-52350	Travel Expense	\$500.00
100-010-05130-52360	Dues & Fees	\$500.00
100-010-05130-52370	Education & Training	\$1,000.00
100-010-05130-53100	Operating Supplies	\$1000.00
City Manager Subtotal		\$203,000.00

City Clerk

100-010-05131-51110	Regular Salaries	
100-010-05131-51200	FICA/Medicare	
100-010-05131-51210	Group Insurance	
100-010-05131-51240	Retirement	
100-010-05131-51260	Unemployment Expense	
100-010-05131-51270	Workers Comp.	
100-010-05131-51290	Other Employment Benefits	
100-010-05131-52112	Election Services	\$50,000.00
100-010-05131-54240	Computer/Software (Municode)	\$20,000.00
100-010-05131-52120	Professional Services	
100-010-05131-52121	Contractual Services: Jacobs	\$125,000.00
100-010-05131-52330	Advertising	\$5,000.00
100-010-05131-52350	Travel Expense	\$250.00
100-010-05131-52360	Dues & Fees	\$400.00
100-010-05131-52370	Education & Training	\$1,000.00
100-010-05131-53100	Operating Supplies	\$1,000.00
City Clerk Subtotal		\$202,650.00

Public Works

100-010-05135-52121	Contractual Services: Jacobs	\$311,000.00
100-010-05135-51300	Technical Services (Work Order System)	\$15,000.00
100-010-05135-52120	Professional Services	\$600,000.00
100-010-05135-52350	Travel Expense	\$250.00
100-010-05135-52360	Dues & Fees	\$500.00
100-010-05135-52370	Education & Training	\$1,000.00
100-010-05135-53100	Operating Supplies	\$500.00
Public Works Subtotal		\$928,250.00

Public Safety

100-010-05136-51110	Regular Salaries	
100-010-05136-51200	FICA/Medicare	
100-010-05136-51210	Group Insurance	
100-010-05136-51240	Retirement	
100-010-05136-51260	Unemployment Expense	
100-010-05136-51270	Workers Comp.	
100-010-05136-51290	Other Emp. Benefits	
100-010-05136-52120	Professional Services (Study)	\$24,000.00
100-010-05136-52350	Travel Expense	
100-010-05136-52360	Dues & Fees	
100-010-05136-52370	Education & Training	\$500.00
100-010-05136-53100	Operating Supplies	\$500.00
Public Safety Subtotal		\$25,000.00

Finance Administration		
100-010-05151-52370	Education & Training	\$2,000.00
100-010-05151-52110	Audit Svcs. (Internal Auditor, CPA, M&J LLC)	\$65,000.00
100-010-05151-52120	Professional Svcs.(Finance Director, Tax, IGA)	\$120,000.00
100-010-05151-52121	Contractual Services: Jacobs	\$400,000.00
100-010-05151-53100	Operating Supplies	
100-010-05151-54240	Computer/Software (QS1 & Asset MGMT)	\$45,000.00
Finance Administration Subtotal		\$632,000.00

Legal Services		
100-010-05153-52122	Attorney Fees/City Attorney	\$250,000.00
100-010-05153-52130	Attorney Fees/Other	\$100,000.00
100-010-05153-52120	Professional Services (Bond Attorneys)	\$20,000.00
Legal Services Subtotal		\$370,000.00

Facilities & Buildings: City Hall		
100-010-05156-51300	Technical Services (Key Card System)	\$25,000.00
100-010-05156-52120	Professional Services	\$1,000.00
100-010-05156-52200	Repairs & Maintenance	\$2,500.00
100-010-05156-52210	Sanitation (Recycle/Shred)	\$2,000.00
100-010-05156-52301	Real Estate Rents/Leases	\$205,000.00
100-010-05156-53102	Pest Control	\$1,500.00
100-010-05156-53121	Water/Sewer	
100-010-05156-53122	Natural Gas	
100-010-05156-53123	Electricity	\$30,000.00
100-010-05156-54130	Buildings & Improvements (Office Build Out)	\$20,000.00
100-010-05156-54230	Furniture & Fixtures (New Chairs/Storage)	\$10,000.00
100-010-05156-54250	Other Equipment	\$5,000.00
Facilities & Buildings Subtotal		\$302,000.00

Communications		
100-010-05157-52121	Contractual Services: Jacobs	\$331,000.00
100-010-05157-52120	Professional Services (Web Hosting)	\$30,000.00
100-010-05157-52340	Printing	\$500.00
100-010-05157-52370	Education & Training (3CMA Conferences)	\$1,500.00
100-010-05157-53100	Operating Supplies (Frames, Plaques, etc.)	\$1,000.00
100-010-05157-54250	Other Equipment (Camera Equip)	\$2,000.00
Communications Subtotal		\$366,000.00

IT/GIS		
100-010-05158-52121	Contractual Services: Jacobs	\$355,000.00
100-010-05158-53100	Operating Supplies (GIS Software/ESRI)	\$6,000.00

100-010-05158-52120	Professional Services (System Integration)	\$20,000.00
100-010-05158-54240	Computer/Software	\$25,000.00
100-010-05158-54250	Other Equipment	\$10,000.00
IT/GIS Subtotal		\$416,000.00

Economic Development		
100-010-05155-52121	Contractual Services: Jacobs	\$130,000.00
100-010-05155-52120	Professional Services	\$50,000.00
100-010-05155-34120	Film Permitting (CRM)	\$5,000.00
100-010-05155-52372	Legal Services (Development Authority)	\$10,000.00
100-010-05155-52373	Economic Development Plan	
100-010-05155-52132	Marketing	\$5,000.00
100-010-05155-52370	Education & Training	\$2,500.00
100-010-05155-52360	Dues/Fees	\$2,000.00
100-010-05155-53100	Operating Supplies	\$500.00
100-010-05155-52371	Development Authority	\$12,000.00
Econ. Development Subtotal		\$217,000.00

General Operations		
100-010-05159-52120	Professional Services (GMA-Telecom)	\$15,000.00
100-010-05159-52121	Contractual Services: Jacobs	\$110,000.00
100-010-05159-52310	General Liability Insurance	\$25,000.00
100-010-05159-52330	Advertising	
100-010-05159-52340	Printing	\$5,000.00
100-010-05159-52360	Dues & Fees (GMA)	\$15,000.00
100-010-05159-52370	Education & Training	\$500.00
100-010-05159-53101	Postage	\$8,500.00
100-010-05159-53100	Operating Supplies	\$20,000.00
100-010-05159-53105	Phones	\$33,000.00
100-010-05157-54230	Furniture & Fixtures	\$10,000.00
100-010-05157-54231	Signs	\$2,000.00
100-010-05157-54240	Computer/Software	\$80,000.00
100-010-05157-54250	Other Equipment	\$5,000.00
General Operations Subtotal		\$329,000.00

Municipal Court		
100-050-05160-52120	Professional Services (Judges)	\$20,000.00
100-050-05160-52121	Contractual Services: Jacobs (Court Clerk)	\$15,000.00
100-050-05160-52140	Solicitor	\$25,000.00
100-050-05160-52150	Public Defender	\$3,000.00
100-050-05160-52160	Probation Services	\$2,500.00
100-050-05160-52170	Court Clerk	\$1,000.00
100-050-05160-52180	Court Security	\$4,500.00

100-050-05160-54240	Court Software	\$2,000.00
100-050-05160-52351	Administration Expenses	\$3,000.00
100-050-05160-52370	Education & Training	\$4,000.00
Municipal Court Subtotal		\$80,000.00

Parks		
100-060-06210-52121	Contractual Services: Jacobs	\$500,000.00
100-060-06210-52200	Repairs & Maintenance	\$500,000.00
100-060-06210-53100	Operating Supplies	\$50,000.00
100-060-06210-53124	Utilities	\$30,000.00
100-060-06210-53125	Parks Acquisition (SPLOST Funds)	\$300,000.00
100-060-06210-53126	Summer Programs (Seasonal Staff)	\$100,000.00
100-060-06210-52120	Professional Services (Pool)	\$150,000.00
Parks Subtotal		\$1,630,000.00

Community Development		
100-070-07210-52105	Uniforms	\$1,000.00
100-070-07210-52121	Contractual Services: Jacobs	\$540,000.00
100-070-07210-52120	Professional Services	
100-070-07210-52330	Advertising	\$16,000.00
100-070-07210-52340	Printing	\$4,000.00
100-070-07210-52370	Education & Training (Staff/Boards)	\$4,000.00
100-070-07210-53100	Operating Supplies	\$2,000.00
100-070-07210-52360	Dues/Fees	
100-070-07210-54240	Computer/Software (Citizen Serve)	\$28,000.00
100-070-07210-54250	Other Equipment	\$5,000.00
Community Development Subtotal		\$600,000.00

Business Development		
100-072-07220-52121	Contractual Services: Jacobs	\$120,000.00
100-072-07220-52120	Professional Services	\$5,000.00
100-072-07220-52132	Marketing	\$20,000.00
100-072-07220-52350	Travel Expense	\$2,000.00
100-072-07220-52120	Operating Supplies	\$2,500.00
Business Development Subtotal		\$149,500.00

Community & Cultural Affairs		
100-073-07330-52121	Contractual Services: Jacobs	\$125,000.00
100-073-07330-53100	Operating Supplies	\$2,500.00
100-073-07330-52330	Advertising	\$2,500.00
100-073-07330-52340	Printing	\$2,000.00
100-073-07330-53175	City Events	\$20,000.00
Community & Cultural Affairs Subtotal		\$152,000.00

Code Enforcement		
100-080-08210-52105	Uniforms	\$2,500.00
100-080-08210-52121	Contractual Services: Jacobs	\$925,000.00
100-080-08210-52340	Printing (Citation Books)	\$2,000.00
100-080-08210-52370	Education & Training	\$2,000.00
100-080-08210-53100	Operating Supplies	\$3,000.00
100-080-08210-52360	Dues/Fees	\$1,000.00
100-080-08210-54250	Other Equipment	\$5,000.00
Code Enforcement Subtotal		\$940,500.00

Building		
100-090-09210-52105	Uniforms	\$2,500.00
100-090-09210-52121	Contractual Services: Jacobs	\$900,000.00
100-090-09210-52120	Professional Services	\$500.00
100-090-09210-52340	Printing	\$2,000.00
100-090-09210-52370	Education & Training	\$2,000.00
100-090-09210-53100	Operating Supplies (Code Books)	\$3,000.00
100-090-09210-52360	Dues/Fees	\$1,000.00
100-090-09210-54250	Other Equipment	\$5,000.00
Building Subtotal		\$916,000.00

Designated Reserve		
100-010-05900-57902	Reserve Contingency	\$500,000.00
Designated Reserve Subtotal		\$500,000.00

TOTAL GENERAL FUND EXPENDITURES \$9,168,400.00

275-Hotel/Motel Tax Fund Revenue Detail

Taxes		
275-031-03140-31410	Hotel/Motel Excise Tax	
275-031-03140-39100	Pen. & Interest on Delinquent Tax	
Taxes Subtotal		

275-Hotel/Motel Tax Fund Expenditure Detail

Economic Development

275-075-07500-61100	Transfer to General Fund	\$360,000.00
275-075-07500-61101	Transfer to General Fund for Parks	
275-075-07500-75400	Discover Dekalb	
Economic Development Subtotal		\$360,000.00

280 - Rental Car Tax Fund Revenue Detail

Taxes		
280-031-03140-31440	Excise Tax on Rental Motor Vehicles	\$15,000.00
280-031-03140-39100	Penalty & Interest on Delinquent Tax	
Taxes Subtotal		\$15,000.00

280 - Rental Car Tax Fund Expenditures Detail

Economic Development		
280-075-07500-61100	Transfer to General Fund	\$15,000.00
Economic Development Subtotal		\$15,000.00