

Fiscal Year 2021

FINANCIAL UPDATE

(unaudited)



January 1, 2021 – December 31, 2021

	FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
GENERAL FUND SUMMARY				
031 TAXES	\$ 9,295,917	\$ 13,813,094	\$ 11,149,325	\$ 9,829,250
032 LICENSES & FEES	4,305,243	3,084,543	1,976,900	3,335,000
033 INTERGOVERNMENTAL REVENUES	562,496		497,500	
034 GENERAL GOVERNMENT	6,814	84,261	12,100	30,000
035 FINES AND FORFEITURES		19,213		
036 INTEREST REVENUES	184	744	400	500
037 CON/DON FROM PRIVATE SOURCES		306		
038 MISC REVENUE	3,474	1		
039 OTHER FINANCING SOURCES	353,669	185,247	339,000	551,250
Total General Fund Revenues	14,527,797	17,187,409	13,975,225	13,746,000
010 ADMINISTRATIVE SERVICE	4,007,745	4,721,690	6,553,019	8,313,175
050 COURT	61,821	83,245		364,801
060 LEISURE SERVICES	1,709,387	1,757,761	3,164,205	2,707,214
070 PLANNING & ZONING	556,139	573,839	653,013	658,659
072 BUSINESS DEVELOPMENT	209,171	130,601	289,980	
073 COMMUNITY & CULTURAL AFFAIRS	152,843	137,525	203,000	
080 CODE ENFORCEMENT	968,660	1,002,656	1,102,463	750,033
090 BUILDING	925,937	968,902	1,018,745	952,118
093 OTHER FINANCING USES		215,000	990,800	
Total General Fund Expenditures	\$ 8,591,703	\$ 9,591,219	\$ 13,975,225	\$ 13,746,000

	FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
ARP AMERICAN RESCUE PLAN FUND SUMMARY				
033 INTERGOVERNMENTAL REVENUES			\$ 4,865,023	
Total Hotel Motel Fund Revenues	\$ -	\$ -	\$ 4,865,023	\$ -
010 ADMINISTRATIVE SERVICE			\$ 4,865,023	
Total Hotel Motel Fund Expenditures	\$ -	\$ -	\$ 4,865,023	\$ -

	FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
TREE BANK FUND SUMMARY				
034 GENERAL GOVERNMENT			\$ 89,950	
Total Hotel Motel Fund Revenues	\$ -	\$ -	\$ 89,950	\$ -
010 ADMINISTRATIVE SERVICE			89,950	
Total Hotel Motel Fund Expenditures	\$ -	\$ -	\$ 89,950	\$ -

	FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
HOTEL MOTEL FUND SUMMARY				
031 TAXES	\$ 589,449	\$ 978,955	\$ 565,000	\$ 980,000
Total Hotel Motel Fund Revenues	589,449	978,955	565,000	980,000
075 ECONOMIC DEVELOPMENT	589,449	261,196	565,000	980,000
Total Hotel Motel Fund Expenditures	\$ 589,449	\$ 261,196	\$ 565,000	\$ 980,000

		FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
SPLOST FUND SUMMARY					
033	INTERGOVTL REVENUES SPLOST	\$ 7,423,276	\$ 8,838,893	\$ 6,980,000	\$ 8,000,000
033	INTERGOVTL REVENUES LMIG		497,475	497,500	548,000
036	INTEREST REVENUES	2,887	3,521	2,800	2,500
Total SPLOST Fund Revenues		7,426,163	9,339,889	7,480,300	8,550,500
010	ADMINISTRATIVE SERVICE	4,310,725	4,413,557	10,750,000	8,550,500
Total SPLOST Fund Expenditures		\$ 4,310,725	\$ 4,413,557	\$ 10,750,000	\$ 8,550,500

		FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
MUNICIPAL COURT FUND SUMMARY					
035	FINES AND FORFEITURES	\$ 20,893		\$ 12,400	\$ 28,000
Total Municipal Court Fund Revenues		20,893		12,400	28,000
050	COURT			98,100	28,000
Total Municipal Court Fund Expenditures				\$ 98,100	\$ 28,000

General Fund Detail



		FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
100 - General Fund Revenue Detail					
031 TAXES					
03110	GENERAL PROPERTY TAX				
31100	REAL PROPERTY-CURRENT YEAR	\$ 1,422,125	\$ 1,594,298	\$ 2,111,225	\$ 1,873,000
31110	PUBLIC UTILITY TAX		90	30,400	
31200	REAL PROPERTY-PRIOR YEAR		124,847	120,000	50,000
31301	PERSONAL PROPERTY-CURRENT YEAR	321,854	292,817	357,100	300,000
31310	MOTOR VEHICLE TAX		10,955	12,400	12,400
31315	TITLE AD VALOREM TAX	955,961	1,621,020	887,300	975,000
31325	HEAVY EQUIPMENT TAX			100	
31340	INTANGIBLE TAX REVENUE		2,890		2,500
31360	REAL ESTATE TRANSFER TAX	241	481		250
31400	PERSONAL PROPERTY- PRIOR YEAR		51,097	26,000	50,000
32451	PEN & INT ON DELINQ PROP TAX	5,142	10,073		10,000
03110	TOTAL GENERAL PROPERTY TAX	2,705,323	3,708,568	3,544,525	3,273,150
03111	FRANCHISE FEES				
31371	ATL GAS LIGHT (SOUTHERN CO.)	341,035	378,015	300,000	300,000
31372	SSEMC	422,038	463,935	324,800	350,000
31373	COMCAST	519,268	467,463	509,300	500,000
31374	AT&T	179,200	147,957	183,700	150,000
31375	GEORGIA POWER	978,811	4,137,466	1,000,000	975,000
31376	FUEL GEORGIA/CENNAT		9		100
03111	TOTAL FRANCHISE FEES	2,440,352	5,594,844	2,317,800	2,275,100
03140	SELECTIVE SALES AND USE TAX				
34200	ALCOHOLIC BEVERAGE EXCISE TAX	62,259	51,583	32,400	46,000
34300	LOCAL OPTION MIXED DRINK	55,785	143,812	76,800	125,000
03140	TOTAL SELECTIVE SALES AND USE TAX	118,044	195,396	109,200	171,000
03160	BUSINESS TAXES				
31610	BUSINESS & OCCUPATION TAXES		142,454	1,387,800	
31620	INSURANCE PREMIUM TAX	4,032,198	4,163,223	3,790,000	4,100,000
31630	FINANCIAL INSTITUTIONS TAXES				10,000
32410	BUSINESS LICENSE PENALTY		5,444		
32440	INTEREST ON BUSINESS LICENSES		3,164		
03160	TOTAL BUSINESS TAXES	4,032,198	4,314,285	5,177,800	4,110,000
031	TOTAL TAXES	9,295,917	13,813,093	11,149,325	9,829,250
032 LICENSES & FEES					
03210	BUSINESS LICENSE				
32110	ALCOHOLIC BEVERAGES CY	148,575	81,275	127,100	100,000
32120	GEN BUSINESS LICENSE CY	1,421,856	1,371,519		1,500,000
03210	TOTAL BUSINESS LICENSE	1,570,431	1,452,794	127,100	1,600,000
03220	LICENSES & PERMITS				
32200	BUILDING PERMITS	2,688,862	1,595,213	1,800,000	1,700,000
32202	DEVELOPMENT PERMITS	35,040	20,978	44,100	25,000
32205	ZONING APPLICATIONS	10,910	15,558	5,700	10,000
03220	TOTAL LICENSES & PERMITS	2,734,812	1,631,749	1,849,800	1,735,000
032	TOTAL LICENSES & FEES	4,305,243	3,084,542	1,976,900	3,335,000
033 INTERGOVERNMENTAL REVENUES					
03430	STATE GOVERNMENT GRANTS				
33430	STATE GRANT CAPITAL-LMIG	562,496	0	497,500	
033	TOTAL INTERGOVERNMENTAL REVENUES	562,496	0	497,500	

		FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
100 - General Fund Revenue Detail					
034 GENERAL GOVERNMENT					
03400	GENERAL GOVERNMENT				
34110	COURT COSTS, FEES, CHARGES		820		
34118	NOTARY FEE				
34119	OTHER FEES		7,000		10,000
34120	FILM PERMITTING	5,714	25,026	7,500	10,000
34130	DEVELOPMENT FEES		18,040		
34720	ACTIVITY FEES		28,875		10,000
34750	PROGRAM FEES	1,100		4,600	
03400	TOTAL GENERAL GOVERNMENT	6,814	79,761	12,100	30,000
03900 OTHER CHARGES FOR SVCS					
31910	ELECTION QUALIFYING FEE		4,500		
03900	TOTAL OTHER CHARGES FOR SVCS		4,500		
034	TOTAL GENERAL GOVERNMENT	6,814	84,261	12,100	30,000
035 FINES AND FORFEITURES					
03510	FINES AND FORFEITURES				
35100	MUNICIPAL COURT		19,213		
035	TOTAL FINES AND FORFEITURES		19,213		
036 INTEREST REVENUES					
03610	INTEREST REVENUES				
36100	INTEREST	184	744	400	500
036	TOTAL INTEREST REVENUES	184	744	400	500
037 CON/DON FROM PRIVATE SOURCES					
03710	CONTRIBUTIONS/DONATIONS				
37100	GENERAL CITY		306		
037	TOTAL CON/DON FROM PRIVATE SOURCES		306		
038 MISC REVENUE					
03800	MISC REVENUE				
38900	OTHER MISC REVENUE	3,474			
038	TOTAL MISC REVENUE	3,474			
039 OTHER FINANCING SOURCES					
03910	OTHER FINANCING SOURCES				
39120	TRANSFER FROM HOTEL	353,669	185,247	339,000	551,250
039	TOTAL OTHER FINANCING SOURCES	353,669	185,247	339,000	551,250
Total General Fund Revenues		\$ 14,527,797	\$ 17,187,407	\$ 13,975,225	\$ 13,746,000

		FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
100 - General Fund Expenditures Detail					
010 ADMINISTRATIVE SERVICE					
05110 MAYOR & CITY COUNCIL					
51110	REGULAR SALARIES	\$ 96,250	\$ 95,000	\$ 95,000	\$ 95,000
51200	FICA/MEDICARE	7,763	7,268	8,275	7,268
51210	GROUP INSURANCE			30,000	79,378
51240	RETIREMENT			3,000	14,250
51260	UNEMPLOYMENT EXPENSE				2,565
51270	WORKERS COMP			2,000	1,026
52105	UNIFORMS			1,000	1,000
52120	PROFESSIONAL SERVICES	32,982	27,100	135,000	25,000
52134	FILM MARKETING			30,000	
52136	FILM PERMITTING			5,000	
52137	FILM PROGRAMS			20,000	
52352	TRAVEL-DISTRICT 1		1,186	1,000	3,000
52353	TRAVEL-DISTRICT 2		1,057	1,000	3,000
52354	TRAVEL-DISTRICT 3		731	1,000	3,000
52355	TRAVEL-DISTRICT 4		943	1,000	3,000
52356	TRAVEL-DISTRICT 5		1,138	1,000	3,000
52359	MAYOR TRAVEL EXPENSES	11,050	1,882	3,000	4,000
52362	LATE FEES		2,943	2,000	
52370	EDUCATION & TRAINING		5,269		
52374	EDUCATION & TRAINING-D 1		760	1,000	2,000
52375	EDUCATION & TRAINING-D 2		1,730	1,000	2,000
52376	EDUCATION & TRAINING-D 3		675	1,000	2,000
52377	EDUCATION & TRAINING- D 4		1,035	1,000	2,000
52378	EDUCATION & TRAINING-D 5	690	1,319	1,000	2,000
52379	EDUCATION & TRAINING-MAYOR		1,275	1,000	2,000
53100	OPERATING SUPPLIES	107	1,687	6,000	3,000
53160	MAYOR EXPENSE		79		
53169	MAYOR VEHICLE ALLOWANCES	8,108	8,789	7,800	
53171	DISTRICT EXPENSES - D1			1,000	3,000
53172	DISTRICT EXPENSES - D2		651	1,000	3,000
53173	DISTRICT EXPENSES - D3		1,025	1,000	3,000
53174	DISTRICT EXPENSES - D4		560	1,000	3,000
53176	DISTRICT EXPENSES D5		285	1,000	3,000
53177	CITYWIDE MAYOR EXPENSE			1,000	5,000
53178	COUNCIL INITIATIVES	2,874		25,000	25,000
53180	MAYOR INITIATIVES		19,870	50,000	50,000
05110	TOTAL MAYOR & CITY COUNCIL	159,824	184,257	440,075	354,487

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100 - General Fund Expenditures Detail					
05130	CITY MANAGER				
51110	REGULAR SALARIES				462,500
51130	OVERTIME				10,000
51200	FICA/MEDICARE				30,849
51210	GROUP INSURANCE				87,157
51240	RETIREMENT				57,863
51260	UNEMPLOYMENT EXPENSE				10,888
51270	WORKERS COMP				4,355
51280	RELOCATION EXPENSE				10,000
52120	PROFESSIONAL SERVICES		230,168	210,000	120,000
52121	CONTRACTUAL SVCS JACOBS	205,836	210,102	219,398	460,000
52135	SOFTWARE/SERVICE CONTRACTS				25,000
52350	TRAVEL EXPENSE		(2,561)	1,000	16,000
52360	DUES & FEES	75	2,500	500	2,000
52370	EDUCATION & TRAINING			1,000	8,000
53100	OPERATING SUPPLIES	2,680	268	2,000	1,000
53130	FOOD		2,646		
53175	CITY EVENTS		2,414		
53181	HOSPITALITY SUPPLIES				5,000
05130	TOTAL CITY MANAGER	208,591	445,537	433,898	1,310,612
05131	CITY CLERK				
51110	REGULAR SALARIES				200,083
51130	OVERTIME				10,000
51200	FICA/MEDICARE				15,306
51210	GROUP INSURANCE				87,763
51240	RETIREMENT				30,012
51260	UNEMPLOYMENT EXPENSE				5,402
51270	WORKERS COMP				2,161
52112	ELECTION SERVICES		92,296	50,000	
52121	CONTRACTUAL SVCS JACOBS	118,197	131,313	135,608	
52135	SOFTWARE/SERVICE CONTRACTS	4,510	690	46,000	46,000
52330	ADVERTISING	2,360	33,716	10,000	25,000
52350	TRAVEL EXPENSE			250	4,000
52360	DUES & FEES	235		400	1,000
52370	EDUCATION & TRAINING			1,000	4,000
53100	OPERATING SUPPLIES	20,400	1,327	3,000	1,500
53101	POSTAGE			200	
54240	COMPUTER/SOFTWARE	15,985	10,646		4,500
05131	TOTAL CITY CLERK	161,687	269,988	246,458	436,727
05135	ENGINEERING				
51300	TECHNICAL SERVICES			150,000	
52120	PROFESSIONAL SERVICES	25,962	4,000	542,000	800,000
52121	CONTRACTUAL SVCS JACOBS	318,667	325,658	317,363	
52200	REPAIRS & MAINTENANCE		61,920	60,000	
52350	TRAVEL EXPENSE			4,000	
52370	EDUCATION & TRAINING			5,000	
53100	OPERATING SUPPLIES		55	4,250	
05135	TOTAL ENGINEERING	344,629	391,633	1,082,613	800,000
05136	PUBLIC SAFETY				
52120	PROFESSIONAL SERVICES	14,000		24,000	25,000
52370	EDUCATION & TRAINING			500	
53100	OPERATING SUPPLIES			500	
05136	TOTAL PUBLIC SAFETY	14,000		25,000	25,000

		FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
100 - General Fund Expenditures Detail					
05151	FINANCE ADMINISTRATION				
51110	REGULAR SALARIES				527,915
51130	OVERTIME				15,000
51200	FICA/MEDICARE				40,386
51210	GROUP INSURANCE				99,222
51240	RETIREMENT				79,187
51260	UNEMPLOYMENT EXPENSE				14,254
51270	WORKERS COMP				5,701
52110	AUDIT SERVICES	13,633	82,450	110,000	60,000
52120	PROFESSIONAL SERVICES	61,851	220,322	220,000	220,000
52121	CONTRACTUAL SVCS JACOBS	411,435	409,698	424,463	
52135	SOFTWARE/SERVICE CONTRACTS	5,895	11,590	20,000	20,000
52350	TRAVEL EXPENSE			2,000	10,000
52360	DUES & FEES	1,554	1,480	1,500	4,000
52370	EDUCATION & TRAINING		238	3,000	5,000
53100	OPERATING SUPPLIES	1,817	2,362	500	1,500
54240	COMPUTER/SOFTWARE	9,760	1,500	230,000	120,000
05151	TOTAL FINANCE ADMINISTRATION	505,945	729,640	1,011,463	1,222,165
05152	HUMAN RESOURCES				
51110	REGULAR SALARIES				190,000
51200	FICA/MEDICARE				14,535
51210	GROUP INSURANCE				39,766
51240	RETIREMENT				28,500
51260	UNEMPLOYMENT EXPENSE				5,130
51270	WORKERS COMP				2,052
52120	PROFESSIONAL SERVICES				10,000
52330	ADVERTISING				500
52350	TRAVEL EXPENSE				5,000
52360	DUES & FEES				2,000
52370	EDUCATION & TRAINING				3,000
53100	OPERATING SUPPLIES				6,000
05152	TOTAL HUMAN RESOURCES				306,483
05153	LEGAL SERVICES DEPARTMENT				
52120	PROFESSIONAL SERVICES		5,643	20,000	
52122	ATTORNEY FEES	621,232	698,062	550,000	450,000
52130	ATTORNEY FEES/OTHER	6,903	0	50,000	100,000
05153	TOTAL LEGAL SERVICES DEPARTMENT	628,135	703,705	620,000	550,000
05154	INTERNAL AUDIT DEPARTMENT				
52120	PROFESSIONAL SERVICES				80,000
05154	TOTAL INTERNAL AUDIT DEPARTMENT				80,000

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100 - General Fund Expenditures Detail					
05155	ECONOMIC DEVELOPMENT				
51110	REGULAR SALARIES				155,000
51130	OVERTIME				5,000
51200	FICA/MEDICARE				11,858
51210	GROUP INSURANCE				58,256
51240	RETIREMENT				23,250
51260	UNEMPLOYMENT EXPENSE				4,185
51270	WORKERS COMP				1,674
52120	PROFESSIONAL SERVICES	95,350	32,950	120,000	100,000
52121	CONTRACTUAL SVCS JACOBS	219,874	136,566	141,120	
52131	CONTRACTUAL SERVICES		348		
52132	MARKETING	37,388	1,750	45,000	20,000
52133	TRAINING TRAVEL		775	21,000	
52134	FILM MARKETING	16,500			30,000
52136	FILM PERMITTING				5,000
52137	FILM PROGRAMS				20,000
52350	TRAVEL EXPENSE				10,000
52360	DUES & FEES	1,650		4,000	4,000
52370	EDUCATION & TRAINING			10,000	5,000
52371	DEVELOPMENT AUTHORITY			15,000	
52372	LEGAL SVCS (DEVELOPMENT AUTH)			20,000	
52373	ECONOMIC DEVELOPMENT PLAN				100,000
53100	OPERATING SUPPLIES	350	100	3,500	1,500
05155	TOTAL ECONOMIC DEVELOPMENT	371,112	172,489	379,620	554,723
05156	FACILITIES & BLDG/ CITY HALL				
51300	TECHNICAL SERVICES		(674)		
52120	PROFESSIONAL SERVICES	25,267	8,993		75,000
52200	REPAIRS & MAINTENANCE	31,402	114,087	75,000	75,000
52210	RECYCLE/SHREDDING	482	730		1,000
52301	REAL ESTATE RENTS/LEASES	215,893	253,405	280,000	421,000
52302	EQUIPMENT RENTAL	7,146	25,406		15,000
53102	PEST CONTROL	715	2,975	5,000	5,000
53105	INTERNET/PHONES		1,245		
53120	STORMWATER UTILITY CHARGES		17,834		6,500
53121	WATER/SEWER	166	450	500	1,000
53122	NATURAL GAS	322	2,111	44,500	10,000
53123	ELECTRICITY	76,682	127,019	200,000	50,000
53161	SMALL EQUIPMENT	1,707		2,500	
54130	BUILDINGS & IMPROVEMENTS	8,661	3,916	120,000	25,000
54230	FURNITURE AND FIXTURES		810	10,000	25,000
54250	OTHER EQUIPMENT			5,000	75,000
05156	TOTAL FACILITIES & BLDG/ CITY HALL	368,443	558,306	742,500	784,500

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100 - General Fund Expenditures Detail					
05157 COMMUNICATIONS					
51110	REGULAR SALARIES				309,852
51130	OVERTIME				20,000
51200	FICA/MEDICARE				5,858
51210	GROUP INSURANCE				121,739
51240	RETIREMENT				42,165
51260	UNEMPLOYMENT EXPENSE				7,590
51270	WORKERS COMP				3,036
52120	PROFESSIONAL SERVICES	31,237	580	28,000	15,000
52121	CONTRACTUAL SVCS JACOBS	347,749	346,668	358,313	
52135	SOFTWARE/SERVICE CONTRACTS	3,403	8,990		32,000
52340	PRINTING			500	500
52350	TRAVEL EXPENSE				2,000
52360	DUES & FEES	345	400		1,500
52370	EDUCATION & TRAINING			1,800	2,000
53100	OPERATING SUPPLIES	405	1,814	1,000	1,500
53161	SMALL EQUIPMENT	1,495	1,240	5,000	
54250	OTHER EQUIPMENT			2,000	10,000
05157	TOTAL COMMUNICATIONS	384,634	359,691	396,613	574,740
05158 IT/GIS					
52120	PROFESSIONAL SERVICES			10,000	475,000
52121	CONTRACTUAL SVCS JACOBS	265,449	367,678	367,500	
52135	SOFTWARE/SERVICE CONTRACTS	37,918	37,133	31,000	31,000
53100	OPERATING SUPPLIES	877	4,540	6,000	5,000
53161	SMALL EQUIPMENT	22,386	6,950	18,000	
54240	COMPUTER/SOFTWARE	21,093		25,500	10,000
54250	OTHER EQUIPMENT			4,000	22,000
05158	TOTAL IT/GIS	347,723	416,301	462,000	543,000
05159 GENERAL OPERATIONS					
52105	UNIFORMS		11,617	20,000	7,500
52120	PROFESSIONAL SERVICES	8,209	5,401		35,000
52121	CONTRACTUAL SVCS JACOBS	108,392	110,303	116,820	
52132	MARKETING	9,383			
52135	SOFTWARE/SERVICE CONTRACTS		4,139		
52200	REPAIRS & MAINTENANCE	1,566		2,000	
52210	RECYCLE/SHREDDING			2,000	
52232	EQUIPMENT LEASE	21,377	23,179	25,000	25,000
52310	GENERAL LIABILITY INSURANCE	22,324	40,279	25,000	75,000
52340	PRINTING		3,941	2,500	2,000
52360	DUES & FEES	64,432	54,786	70,000	70,000
52361	BANK FEES	52,129	44,944	50,000	50,000
53100	OPERATING SUPPLIES	31,114	11,597	35,000	20,000
53101	POSTAGE	3,198	4,325	5,000	3,000
53103	OFFICE SUPPLIES	1,051	1,808		1,000
53104	SERVICE FEES				250
53105	INTERNET/PHONES	79,876	109,937	100,000	100,000
53115	VEHICLE FUEL				36,000
54240	COMPUTER/SOFTWARE	21,571	5,886		
54250	OTHER EQUIPMENT				10,000
57101	TAX BILL PROCESSING	50,000	26,000	30,000	30,000
58210	CAPITAL LEASE-PRINCIPAL	29,991	28,588		20,000
58220	CAPITAL LEASE-INTEREST	8,409	3,412		5,000
05159	TOTAL GENERAL OPERATIONS	513,022	490,141	483,320	489,750
05900 DESIGNATED RESERVE					
57902	RESERVE CONTINGENCY			229,459	280,988
05900	TOTAL DESIGNATED RESERVE			229,459	280,988
010	TOTAL ADMINISTRATIVE SERVICE	\$ 4,007,745	\$ 4,721,689	\$ 6,553,019	\$ 8,313,175
050 COURT					
05160 MUNICIPAL COURT					
51110	REGULAR SALARIES				\$ 190,640
51130	OVERTIME				10,000
51200	FICA/MEDICARE				14,584
51210	GROUP INSURANCE				31,914
51240	RETIREMENT				26,957
51260	UNEMPLOYMENT EXPENSE				5,147
51270	WORKERS COMP				2,059
52120	PROFESSIONAL SERVICES	9,500	16,450		25,000
52121	CONTRACTUAL SVCS JACOBS	26,334	26,263		
52135	SOFTWARE/SERVICE CONTRACTS	45	53		2,000
52140	SOLICITOR	21,107	27,231		30,000
52150	PUBLIC DEFENDER				2,500
52160	PROBATION SERVICES	(521)	(205)		2,500
52180	SECURITY	4,200	7,320		12,000

		FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
100 - General Fund Expenditures Detail					
52351	ADMINISTRATION EXPENSES	47	5,597		
52370	EDUCATION & TRAINING	1,100			7,500
53100	OPERATING SUPPLIES		536		
54240	COMPUTER/SOFTWARE	9			2,000
050	TOTAL COURT	61,821	83,245		364,801
060 LEISURE SERVICES					
06210	PARKS ADMINISTRATION				
51110	REGULAR SALARIES				418,421
51130	OVERTIME				25,000
51200	FICA/MEDICARE				32,000
51210	GROUP INSURANCE				116,214
51240	RETIREMENT				62,763
51260	UNEMPLOYMENT EXPENSE				11,297
51270	WORKERS COMP				4,519
51300	TECHNICAL SERVICES			217,000	40,000
52105	UNIFORMS	112	924	4,000	4,000
52120	PROFESSIONAL SERVICES	452,595	330,500	1,001,760	975,000
52121	CONTRACTUAL SVCS JACOBS	463,995	472,729	496,125	
52135	SOFTWARE/SERVICE CONTRACTS		61	10,620	35,000
52180	SECURITY	1,860	29,905	42,000	42,000
52200	REPAIRS & MAINTENANCE	434,907	613,285	305,000	300,000
52232	EQUIPMENT LEASE	819	14,391	21,000	20,000
52320	INTERNET/PHONES		3,493	1,700	5,000
52330	ADVERTISING	25,663	2,724	10,000	10,000
52360	DUES & FEES	65	1,318	3,300	3,000
52370	EDUCATION & TRAINING	1,505	1,135	9,300	9,000
52385	CONTRACT LABOR	2,275		17,400	
53100	OPERATING SUPPLIES	11,692	48,689	50,000	50,000
53120	STORMWATER UTILITY CHARGES		16,895		14,000
53124	UTILITIES	2,013	99,566	225,000	150,000
53125	PARKS ACQUISITION	11,684	500	300,000	
53126	SUMMER PROGRAMS			100,000	
53175	CITY EVENTS	315	64,631	200,000	250,000
54110	SITES	299,887	0		
54130	BUILDINGS & IMPROVEMENTS		57,018	100,000	100,000
54240	COMPUTER/SOFTWARE			50,000	30,000
060	TOTAL LEISURE SERVICES	\$ 1,709,387	\$ 1,757,762	\$ 3,164,205	\$ 2,707,214

		FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
100 - General Fund Expenditures Detail					
070 PLANNING & ZONING					
07210 PLANNING & ZONING					
51110	REGULAR SALARIES				\$ 290,000
51130	OVERTIME				5,000
51200	FICA/MEDICARE				22,185
51210	GROUP INSURANCE				116,512
51240	RETIREMENT				43,500
51260	UNEMPLOYMENT EXPENSE				7,830
51270	WORKERS COMP				3,132
52105	UNIFORMS		60	500	
52120	PROFESSIONAL SERVICES			20,000	125,000
52121	CONTRACTUAL SVCS JACOBS	549,456	562,022	578,813	
52135	SOFTWARE/SERVICE CONTRACTS		3,354	8,000	6,000
52180	SECURITY			3,000	3,000
52320	INTERNET/PHONES		287		
52330	ADVERTISING	3,200	70	20,000	10,000
52340	PRINTING	1,410	90	2,000	2,000
52350	TRAVEL EXPENSE				5,000
52360	DUES & FEES			200	2,000
52370	EDUCATION & TRAINING	548		7,000	7,000
53100	OPERATING SUPPLIES	989	455	2,000	2,000
53161	SMALL EQUIPMENT			2,000	
54240	COMPUTER/SOFTWARE		7,500	8,000	5,000
54250	OTHER EQUIPMENT	536		1,500	3,500
070	TOTAL PLANNING & ZONING	556,139	573,838	653,013	658,659
072 BUSINESS DEVELOPMENT					
07220 BUSINESS DEVELOPMENT					
52120	PROFESSIONAL SERVICES	77,472		95,000	
52121	CONTRACTUAL SVCS JACOBS	113,521	115,556	123,480	
52132	MARKETING	17,373	15,000	40,000	
52340	PRINTING			1,000	
52350	TRAVEL EXPENSE			15,000	
52360	DUES & FEES			2,000	
52370	EDUCATION & TRAINING			3,000	
53100	OPERATING SUPPLIES	805	45	2,500	
58210	CAPITAL LEASE-PRINCIPAL			8,000	
072	TOTAL BUSINESS DEVELOPMENT	209,171	130,601	289,980	
073 COMMUNITY & CULTURAL AFFAIRS					
07330 COMMUNITY & CULTURAL AFFAIRS					
52121	CONTRACTUAL SVCS JACOBS	123,778	126,061	132,300	
52135	SOFTWARE/SERVICE CONTRACTS	3,060		2,300	
52330	ADVERTISING	22,432	251	25,000	
52340	PRINTING	25		2,000	
52350	TRAVEL EXPENSE	478	325	4,300	
52370	EDUCATION & TRAINING			600	
53100	OPERATING SUPPLIES	321	1,507	1,500	
53175	CITY EVENTS		2,692	35,000	
53178	COUNCIL INITIATIVES	1,600	4,188		
53179	INITIATIVES	1,149	2,500		
073	TOTAL COMMUNITY & CULTURAL AFFAIRS	\$ 152,843	\$ 137,524	\$ 203,000	

		FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
100 - General Fund Expenditures Detail					
080 CODE ENFORCEMENT					
08210 CODE ENFORCEMENT					
51110	REGULAR SALARIES				\$ 363,304
51130	OVERTIME				25,000
51200	FICA/MEDICARE				27,793
51210	GROUP INSURANCE				164,507
51240	RETIREMENT				54,496
51260	UNEMPLOYMENT EXPENSE				9,809
51270	WORKERS COMP				3,924
52105	UNIFORMS	2,924	3,105	2,500	6,000
52121	CONTRACTUAL SVCS JACOBS	944,362	966,468	997,763	
52135	SOFTWARE/SERVICE CONTRACTS	18,450	21,482	30,000	30,000
52180	SECURITY			2,000	
52330	ADVERTISING				2,000
52340	PRINTING	2,025	1,310	2,000	3,000
52360	DUES & FEES		504	1,000	4,000
52370	EDUCATION & TRAINING			2,000	20,000
53100	OPERATING SUPPLIES	899	187	3,000	3,000
53101	POSTAGE				1,000
53161	SMALL EQUIPMENT			2,200	
54240	COMPUTER/SOFTWARE		7,500	20,000	20,000
54250	OTHER EQUIPMENT		2,100	40,000	12,200
080 TOTAL CODE ENFORCEMENT		968,660	1,002,656	1,102,463	750,033
090 BUILDING					
09210 BUILDING					
51110	REGULAR SALARIES				595,882
51130	OVERTIME				35,000
51200	FICA/MEDICARE				45,585
51210	GROUP INSURANCE				120,744
51240	RETIREMENT				89,382
51260	UNEMPLOYMENT EXPENSE				16,089
51270	WORKERS COMP				6,436
52105	UNIFORMS	599		3,500	3,500
52120	PROFESSIONAL SERVICES			500	10,000
52121	CONTRACTUAL SVCS JACOBS	923,847	945,457	981,225	
52135	SOFTWARE/SERVICE CONTRACTS		10,000	5,000	5,000
52340	PRINTING		240	2,000	2,000
52360	DUES & FEES			1,000	1,000
52370	EDUCATION & TRAINING		45	4,000	10,000
53100	OPERATING SUPPLIES	533	560	3,500	1,500
54240	COMPUTER/SOFTWARE		10,500	2,500	5,000
54250	OTHER EQUIPMENT	958	2,100	15,520	5,000
090 TOTAL BUILDING		925,937	968,902	1,018,745	952,118
093 OTHER FINANCING USES					
09300 OTHER FINANCING USES					
57200	PAYMENTS TO OTHER AGENCIES		215,000	357,600	
61103	TRANSFER TO SPLOST			497,500	
61104	TRANSFER TO MUNICIPAL COURT			85,700	
61105	TRANSFER TO HOUSING AUTHORITY			50,000	
093 TOTAL OTHER FINANCING USES			215,000	990,800	
Total General Fund Expenditures		\$ 8,591,703	\$ 9,591,217	\$ 13,975,225	\$ 13,746,000

ARPA

American Rescue

Plan Act Fund

Detail



	FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
230 - ARP American Rescue Plan Fund Revenues				
033 INTERGOVERNMENTAL REVENUES				
03320 FEDERAL GOV				
33210 FEDERAL GOV GRANT FUNDING			\$ 4,865,023	
Total ARP Revenues	\$ -	\$ -	\$ 4,865,023	\$ -
230 - ARP American Rescue Plan Fund Expenditures				
57902 DESIGNATED RESERVE			4,865,023	
Total ARP Expenditures	\$ -	\$ -	\$ 4,865,023	\$ -

Tree Bank Fund Detail



	FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
260 - Tree Bank Fund Revenues				
034 GENERAL GOVERNMENT				
07210 COMMUNITY DEVELOPMENT				
34140 TREE BANK REVENUE			\$ 89,950	
Total Tree Bank Revenues	\$ -	\$ -	\$ 89,950	\$ -
260 - Tree Bank Fund Expenditures				
57902 DESIGNATED RESERVE			89,950	
Total Tree Bank Expenditures	\$ -	\$ -	\$ 89,950	\$ -

Hotel Motel Fund Detail



	FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
275 - Hotel Motel Fund Revenues				
031 TAXES				
03140 SELECTIVE SALES AND USE TAX				
31410 HOTEL/MOTEL EXCISE TAX	\$ 589,449	\$ 978,955	\$ 565,000	\$ 980,000
Total Hotel Motel Fund Revenues	589,449	978,955	565,000	980,000
275 - Hotel Motel Fund Expenditures				
075 ECONOMIC DEVELOPMENT				
07500 ECONOMIC DEVELOPMENT				
57200 PAYMENTS TO OTHER AGENCIES		378,415	226,000	428,750
61100 TRANSFER TO GENERAL FUND	353,669	185,247	339,000	551,250
75400 DISCOVER DEKALB	235,780			
Total Hotel Motel Fund Expenditures	\$ 589,449	\$ 563,662	\$ 565,000	\$ 980,000

SPLOST Fund Detail



	FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
300 - SPLOST Fund Revenues				
033 INTERGOVERNMENTAL REVENUES				
33710 INTERGOVTL SPLOST Revenue	\$ 7,423,276	\$ 8,838,893	\$ 6,980,000	\$ 8,000,000
33430 INTERGOVTL REVENUE LMIG		497,475	497,500	548,000
036 INTEREST REVENUES				
36100 INTEREST	2,887	3,521	2,800	2,500
Total SPLOST Fund Revenues	7,426,163	9,339,889	7,480,300	8,550,500
300 - SPLOST Fund Expenditures				
05135 ENGINEERING				
52120 PROFESSIONAL SERVICES		1,938	500,000	500,000
54140 TRANS INFRASTRUCTURE IMPROVEME	4,264,546	7,579,394	6,000,000	6,850,000
54141 TRANS INFRA IMPROVEMENT SIDEWA			750,000	
54142 TRANS INFRA IMPROVEMENT BIKE P			750,000	
05135 TOTAL ENGINEERING	4,264,546	7,581,332	8,000,000	7,350,000
05156 FACILITIES & BLDG/ CITY HALL				
52120 PROFESSIONAL SERVICES	24,520	24,520	250,000	100,000
54130 BUILDINGS & IMPROVEMENTS			750,000	50,000
54140 TRANS INFRASTRUCTURE IMPROVEME				
05156 TOTAL FACILITIES & BLDG/ CITY HALL	24,520	24,520	1,000,000	150,000
05159 GENERAL OPERATIONS				
52361 BANK FEES		25		
05159 TOTAL GENERAL OPERATIONS		25		
06210 PARKS ADMINISTRATION				
52120 PROFESSIONAL SERVICES	21,659	14,020	250,000	125,000
54120 SITE IMPROVEMENTS			750,000	925,500
54142 TRANS INFRA IMPROVEMENT BIKE P			750,000	
06210 TOTAL PARKS ADMINISTRATION	21,659	14,020	1,750,000	1,050,500
Total SPLOST Fund Expenditures	\$ 4,310,725	\$ 7,619,897	\$ 10,750,000	\$ 8,550,500

Municipal Court Fund Detail



	FY 2020 Actuals	FY 2021 Actuals	FY 2021 Budget	FY 2022 Approved
745 - Municipal Court Fund Revenues				
035 FINES AND FORFEITURES				
03510 FINES AND FORFEITURES				
35100 MUNICIPAL COURT	\$ 20,893		\$ 12,400	\$ 28,000
Total Municipal Court Fund Revenues	20,893		12,400	28,000
745 - Municipal Court Fund Expenditures				
050 COURT				
05160 MUNICIPAL COURT				
52120 PROFESSIONAL SERVICES			20,000	
52121 CONTRACTUAL SVCS JACOBS			27,600	
52135 SOFTWARE/SERVICE CONTRACTS			2,000	
52140 SOLICITOR			30,000	
52150 PUBLIC DEFENDER			1,000	
52160 PROBATION SERVICES			2,500	
52170 COURT CLERK			1,000	
52180 SECURITY			5,000	
52351 ADMINISTRATION EXPENSES			3,000	
52360 DUES & FEES				1,460
52370 EDUCATION & TRAINING			4,000	
54240 COMPUTER/SOFTWARE			2,000	
57200 PAYMENTS TO OTHER AGENCIES				6,540
61100 TRANSFER TO GENERAL FUND				20,000
Total Municipal Court Fund Expenditures			\$ 98,100	\$ 28,000