Ordinance# 2016-001

General Fund
Budget Ordinance
2016-2017
FY17

WHEREAS, a general fund budget has been prepared and submitted to the Emerson City Council for the year beginning July 1, 2016 and ending June 30, 2017 (FY17); and

WHEREAS, the Emerson City Council has studied and revised the proposed budget; it is considered in the best interest of the City of Emerson to adopt it.

IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF EMERSON BE IT ORDAINED that the general fund budget attached hereto and made a part hereof for the year beginning July 1, 2016 and ending June 30, 2017 be approved.

Al Pallone, Mayor

Attest: Robbie Swords

I do hereby certify that I am the City Clerk of the City of Emerson and that the above Ordinance was duly adopted by the Mayor and City Council on the 23rd day of May, 2016.

Robbie Swords
Robbie Swords, City Clerk

First Reading May 9, 2016

Public Hearing May 23, 2016

Second Reading May 23, 2016

City of Emerson, Georgia
FY 2017 Proposed Budget
General Fund Budget

Acct No	Account Description	Current Year Budget	Proposed Budget	Percent Change
	GENERAL FUND REVENUE			
100-311100	TRANSFER TAX (REAL ESTATE	$ 5,400.00	$ 3,600.00	-33.33%
100-311101	2013 PROPERTY TAX	$ 100.00	$ 20.00	-80.00%
100-311102	MOBILE HOME TAX	$ 100.00	$ 100.00	0.00%
100-311103	VEHICLE TAGS	$ 50,000.00	$ 52,500.00	5.00%
100-311104	NODS	$ 1.00	$ 1.00	0.00%
100-311106	PROPERTY TAX- 2014 CURRENT YR	$ 1,000.00	$ 100.00	-90.00%
100-311107	PROPERTY TAX-CURRENT YR 2015	$ 114,000.00	$ 116,000.00	1.75%
100-311116	ENERGY EXCISE TAX	$ 18,000.00	$ 20,000.00	11.11%
100-311200	2012 PROPERTY TAX	$ 10.00	$ 1.00	-90.00%
100-311340	INTANGIBLE TAX	$ 2,800.00	$ 4,500.00	60.71%
100-311710	ELECTRIC FRANCHISE TAX	$ 115,000.00	$ 125,000.00	8.70%
100-311730	GAS FRANCHISE	$ 9,500.00	$ 9,500.00	0.00%
100-311750	TELEVISION CABLE FRANCHISE TAX	$ 15,000.00	$ 13,500.00	-10.00%
100-311760	TELEPHONE FRANCHISE TAX	$ 5,000.00	$ 3,000.00	-40.00%
100-313100	LOCAL OPTION SALES TAX	$ 400,000.00	$ 385,000.00	-3.75%
100-314200	ALCOHOLIC BEVERAGE EXCISE TAX	$ 28,000.00	$ 28,000.00	0.00%
100-316200	INSURANCE PREMIUM TAX	$ 81,500.00	$ 88,000.00	7.98%
100-321110	BEER LICENSE	$ 8,000.00	$ 7,500.00	-6.25%
100-321200	BUSINESS LICENSE	$ 19,000.00	$ 19,000.00	0.00%
100-322210	PERMITS/APP/ZON/SOIL ERO.	$ 10,000.00	$ 5,000.00	-50.00%
100-322211	COMMERCIAL DEVELOPMENT FEE	$ 3,500.00	$ 3,000.00	-14.29%
100-322220	STORMWATER PERMIT FEES	$ 4,800.00	$ 4,000.00	-16.67%
100-322230	PERMITS - SIGNS/TOWERS	$ 12,000.00	$ 8,000.00	-33.33%
100-323100	BUILDING PERMITS	$ 50,000.00	$ 50,000.00	0.00%
100-323110	ELECTRICAL PERMIT FEES	$ 3,800.00	$ 3,800.00	0.00%
100-323120	HVAC PERMIT FEES	$ 17,500.00	$ 25,000.00	42.86%
100-323130	MECHANICAL CODE PERMIT FEES	$ 2,000.00	$ 2,000.00	0.00%
100-323140	MOB HOMES/IND BLDG/CONST TR	$ 1,000.00	$ 1,200.00	20.00%
100-323141	INSPECTION FEE - WATER/SEWER	$ 2,000.00	$ 2,800.00	40.00%
100-323142	INSPECTION FEE - STORMWATER	$ 40,000.00	$ 5,000.00	-87.50%
100-323150	PLUMBING PERMIT FEES	$ 5,000.00	$ 4,000.00	-20.00%
100-323160	SIGN PERMIT FEES	$ 10,500.00	$ 10,500.00	0.00%
100-323170	SWIMMING POOL PERMIT FEE	$ -	$ 55.00	
100-323180	ZONING, ORDINANCES, MAPS	$ 2,500.00	$ 100.00	-96.00%
100-323190	PLAN REVIEW FEES - RESID	$ 1,500.00	$ 1,500.00	0.00%
100-323191	PLAN REVIEW FEES	$ 15,000.00	$ 15,000.00	0.00%
100-347200	CLUBHOUSE RENT	$ 100.00	$ 1,000.00	900.00%
100-347201	EMREC RENTAL	$ 100.00	$ 100.00	0.00%
100-347202	ENTERTAINMENT RENTAL/CHARGES	$ 5,000.00	$ 100.00	-98.00%
100-348000	W/S ADMIN CHARGE	$ 50,000.00	$ 50,000.00	0.00%
100-348010	GARBAGE - ADMIN CHARGE	$ 5,000.00	$ 5,000.00	0.00%
100-349300	RETURNED CHECK CHARGE	$ -	$ 30.00	

100-351100	FINES & FOREFITURES	$ 300,000.00	$ 340,000.00	13.33%
100-351920	SOIL & EROSION FINES	$ 1.00	$ 100.00	9900.00%
100-361105	INTEREST/PROPERTY TAX	$ 200.00	$ 100.00	-50.00%
100-381020	WATER TOWER/CELL TOWER	$ 60,000.00	$ 65,000.00	8.33%
100-389000	MISCELLANEOUS INCOME	$ 5,000.00	$ 2,500.00	-50.00%
100-389001	ADMIN FEE - APPLICATION	$ 7,500.00	$ 6,000.00	-20.00%
100-389100	MISC. POLICE REVENUES	$ 5,000.00	$ 5,000.00	0.00%
100-392000	PROCEEDS FROM CAPITAL LEASE	$ 30,000.00	$ 32,000.00	6.67%
100-392100	SURPLUS SALES	$ 11,500.00	$ 11,500.00	0.00%
100-392200	CAPITAL CONTRIBUTION SPLOST	$ 30,500.00	$ 81,000.00	165.57%
100-392210	TRANSFER IN-HOTEL MOTEL TAX	$ 126,227.00	$ 114,500.00	-9.29%
	TOTAL GENERAL FUND REVENUE	**$1,689,639.00**	**$1,730,207.00**	**2.40%**
	COUNCIL/COMMISSION			
100-1110-512400	RETIREMENT	$ 7,050.00	$ 7,050.00	0.00%
100-1110-512700	WORKERS COMP	$ 650.00	$ 700.00	7.69%
100-1110-523300	ADVERTISING	$ 400.00	$ 750.00	87.50%
100-1110-523500	TRAVEL EXPENSE	$ 1,000.00	$ 1,200.00	20.00%
100-1110-523600	DUES AND FEES	$ 500.00	$ 500.00	0.00%
100-1110-523700	EDUCATION AND TRAINING	$ 1,500.00	$ 2,500.00	66.67%
100-1110-531110	OFFICE SUPPLIES	$ 250.00	$ 300.00	20.00%
100-1110-531120	POSTAGE	$ 200.00	$ 200.00	0.00%
100-1110-531300	MEETING EXPENSE	$ 400.00	$ 500.00	25.00%
100-1110-581000	CONTINGENCY	$ 5,000.00	$ 1,000.00	-80.00%
	TOTAL COUNCIL/COMMISSION EXPEN	**$ 16,950.00**	**$ 14,700.00**	-13.27%
	ADMINISTRATION			
100-1510-511100	WAGES	$ 246,000.00	$ 265,000.00	7.72%
100-1510-511300	OVERTIME WAGES	$ 500.00	$ 1,000.00	100.00%
100-1510-512100	MEDICAL INSURANCE	$ 28,000.00	$ 28,500.00	1.79%
100-1510-512110	DENTAL INSURANCE	$ 1,550.00	$ 1,550.00	0.00%
100-1510-512120	LIFE INSURANCE	$ 460.00	$ 460.00	0.00%
100-1510-512121	LT DISABILITY INSURANCE	$ 1,200.00	$ 1,200.00	0.00%
100-1510-512130	VISION INSURANCE	$ 250.00	$ 250.00	0.00%
100-1510-512200	PAYROLL TAXES	$ 18,750.00	$ 20,500.00	9.33%
100-1510-512201	SUTA		$ 700.00	
100-1510-512400	RETIREMENT	$ 7,200.00	$ 7,500.00	4.17%
100-1510-512700	WORKERS COMP	$ 1,050.00	$ 1,300.00	23.81%
100-1510-512920	UNIFORM ALLOWANCE	$ 200.00	$ 200.00	0.00%
100-1510-521200	CITY PLANNING	$ 15,000.00	$ 5,000.00	-66.67%
100-1510-521210	LEGAL FEES	$ 6,200.00	$ 7,500.00	20.97%
100-1510-521220	ACCOUNTING FEES	$ 20,000.00	$ 25,000.00	25.00%
100-1510-521221	ENGINEERING PLAN REVIEW	$ 18,000.00	$ 12,500.00	-30.56%
100-1510-521230	MISC ENGINEERING FEES	$ 300.00	$ 5,000.00	1566.67%
100-1510-521240	SOFTWARE SUPPORT	$ 11,000.00	$ 6,500.00	-40.91%
100-1510-521250	INSPECTION FEES	$ 6,000.00	$ 5,000.00	-16.67%
100-1510-521280	SAVE PROGRAM	$ 100.00	$ 100.00	0.00%
100-1510-521310	CREDIT CARD PROCESSING FEES	$ 200.00	$ 350.00	75.00%

100-1510-521311	CREDIT CARD PROCESS SUPPLIES	$	50.00	$	50.00	0.00%
100-1510-521330	PROPERTY TAX BILLING	$	3,500.00	$	3,800.00	8.57%
100-1510-522210	VEHICLE MAINTENANCE	$	2,500.00	$	5,000.00	100.00%
100-1510-522231	CITY COMPLEX BLDG MAINTENANCE	$	12,500.00	$	11,500.00	-8.00%
100-1510-522232	COMMUNITY CENTER BLDG MAINTENA	$	400.00	$	2,500.00	525.00%
100-1510-522233	EMREC BLDG MAINTENANCE	$	6,500.00	$	6,500.00	0.00%
100-1510-522240	EQUIPMENT MAINTENANCE	$	1,100.00	$	2,000.00	81.82%
100-1510-523110	PROPERTY INSURANCE	$	42,000.00	$	43,000.00	2.38%
100-1510-523200	TELEPHONE	$	2,500.00	$	2,500.00	0.00%
100-1510-523201	INTERNET	$	2,200.00	$	2,500.00	13.64%
100-1510-523202	CELL PHONES	$	5,800.00	$	5,800.00	0.00%
100-1510-523203	CABLE	$	120.00	$	120.00	0.00%
100-1510-523300	ADVERTISING	$	1,000.00	$	1,000.00	0.00%
100-1510-523500	TRAVEL & EDUCATION	$	1,000.00	$	1,500.00	50.00%
100-1510-523600	DUES & SUBSCRIPTIONS	$	1,000.00	$	1,500.00	50.00%
100-1510-523700	EDUCATION & TRAINING	$	1,500.00	$	2,500.00	66.67%
100-1510-531110	OFFICE SUPPLIES	$	4,000.00	$	4,000.00	0.00%
100-1510-531120	POSTAGE	$	500.00	$	500.00	0.00%
100-1510-531200	UTILITIES - ELECTRIC	$	10,500.00	$	8,000.00	-23.81%
100-1510-531201	UTILITIES - GAS	$	5,000.00	$	3,500.00	-30.00%
100-1510-531202	UTILITIES - WATER	$	6,000.00			-100.00%
100-1510-531210	CITY COMPLEX (NEW) - ELECTRIC	$	13,200.00	$	6,000.00	-54.55%
100-1510-531211	CITY COMPLEX (NEW)- GAS	$	16,500.00			-100.00%
100-1510-531270	FUEL	$	5,400.00	$	4,500.00	-16.67%
100-1510-531700	SUPPLIES	$	3,000.00	$	7,500.00	150.00%
100-1510-531710	CHRISTMAS EXPENSE	$	1,000.00	$	1,000.00	0.00%
100-1510-581000	CONTINGENCY	$	15,000.00	$	5,192.00	-65.39%
	TOTAL ADMIN EXPENDITURES	**$**	**545,730.00**	**$**	**527,072.00**	**-3.42%**
	COURT					
100-2650-511100	WAGES	$	75,000.00	$	79,000.00	5.33%
100-2650-511300	OVERTIME	$	100.00	$	1,200.00	1100.00%
100-2650-512100	MEDICAL INSURANCE	$	15,000.00	$	13,500.00	-10.00%
100-2650-512110	DENTAL INSURANCE	$	800.00	$	800.00	0.00%
100-2650-512120	LIFE INSURANCE	$	125.00	$	125.00	0.00%
100-2650-512121	LT DISABILITY INSURANCE	$	360.00	$	360.00	0.00%
100-2650-512130	VISION INSURANCE	$	125.00	$	125.00	0.00%
100-2650-512200	PAYROLL TAXES	$	5,750.00	$	6,000.00	4.35%
	SUTA			$	475.00	
100-2650-512400	EMPLOYEE RETIREMENT	$	2,950.00	$	3,000.00	1.69%
100-2650-512700	WORKMENS COMP	$	400.00	$	400.00	0.00%
100-2650-521210	CITY JUDGE	$	10,000.00	$	12,000.00	20.00%
100-2650-521240	APPOINTED ATTORNEY	$	3,500.00	$	3,500.00	0.00%
100-2650-521250	INTERPRETER	$	1,500.00	$	2,500.00	66.67%
100-2650-521260	SUBPOENA - OFFICERS	$	100.00	$	100.00	0.00%
100-2650-521270	SOLICITOR	$	4,500.00	$	8,500.00	88.89%
100-2650-521310	CREDIT CARD PROCESSING FEES	$	1,000.00	$	1,000.00	0.00%
100-2650-521311	CREDIT CARD PROCESS - SUPPLIES	$	100.00	$	50.00	-50.00%

100-2650-521315	SOFTWARE SUBSCRIPTION	$ 500.00	$ 500.00	0.00%
100-2650-522240	EQUIPMENT MAINTENANCE	$ 1,000.00	$ 1,500.00	50.00%
100-2650-523200	TELEPHONE	$ 1,200.00	$ 1,200.00	0.00%
100-2650-523201	INTERNET	$ 850.00	$ 1,000.00	17.65%
100-2650-523203	CABLE	$ 100.00	$ 100.00	0.00%
100-2650-523300	ADVERTISING	$ 250.00	$ 300.00	20.00%
100-2650-523500	TRAVEL EXPENSE	$ 500.00	$ 500.00	0.00%
100-2650-523600	DUES & FEES	$ 200.00	$ 500.00	150.00%
100-2650-523700	EDUCATION & TRAINING	$ 1,000.00	$ 1,500.00	50.00%
100-2650-531120	POSTAGE	$ 500.00	$ 650.00	30.00%
100-2650-531700	SUPPLIES	$ 4,900.00	$ 4,500.00	-8.16%
100-2650-581000	CONTINGENCY	$ 7,500.00	$ 1,600.00	-78.67%
	TOTAL COURT EXPENDITURES	**$ 139,810.00**	**$ 146,485.00**	**4.77%**
	POLICE DEPT.			
100-3210-511100	WAGES	$ 324,480.00	$ 354,500.00	9.25%
100-3210-511300	OVERTIME	$ 6,000.00	$ 7,500.00	25.00%
100-3210-512100	MEDICAL INSURANCE	$ 57,844.00	$ 60,000.00	3.73%
100-3210-512110	DENTAL INSURANCE	$ 2,966.00	$ 3,200.00	7.89%
100-3210-512120	LIFE INSURANCE	$ 453.00	$ 500.00	10.38%
100-3210-512121	LT DISABILITY INSURANCE	$ 1,488.00	$ 1,600.00	7.53%
100-3210-512130	VISION INSURANCE	$ 482.00	$ 540.00	12.03%
100-3210-512200	PAYROLL TAXES	$ 25,030.00	$ 30,000.00	19.86%
	SUTA		$ 2,300.00	
100-3210-512400	EMPLOYEE RETIREMENT	$ 12,142.00	$ 12,500.00	2.95%
100-3210-512700	WORKMENS COMP	$ 17,788.00	$ 19,000.00	6.81%
100-3210-512920	UNIFORM ALLOWANCE	$ 6,000.00	$ 6,500.00	8.33%
100-3210-521210	LEGAL FEES	$ 1,500.00	$ 1,000.00	-33.33%
100-3210-521220	B/A HOSPITAL FEES	$ 100.00	$ 500.00	400.00%
100-3210-521315	SOFTWARE SUBSCRIPTION	$ 7,500.00	$ 7,500.00	0.00%
100-3210-522210	VEHICLE MAINTENANCE	$ 18,500.00	$ 12,500.00	-32.43%
100-3210-522220	MAINTENANCE & REPAIR	$ 1,000.00	$ 1,000.00	0.00%
100-3210-522240	EQUIPMENT MAINTENANCE	$ 2,800.00	$ 2,800.00	0.00%
100-3210-523200	TELEPHONE	$ 1,650.00	$ 1,500.00	-9.09%
100-3210-523201	INTERNET	$ 3,500.00	$ 3,500.00	0.00%
100-3210-523202	CELL PHONE	$ 2,850.00	$ 2,850.00	0.00%
100-3210-523203	CABLE	$ 100.00	$ 100.00	0.00%
100-3210-523500	TRAVEL EXPENSE	$ 500.00	$ 1,500.00	200.00%
100-3210-523600	DUES & FEES	$ 1,000.00	$ 1,250.00	25.00%
100-3210-523700	EDUCATION & TRAINING	$ 1,500.00	$ 2,000.00	33.33%
100-3210-523750	DRUG TESTING	$ 100.00	$ 100.00	0.00%
100-3210-531120	POSTAGE	$ 850.00	$ 850.00	0.00%
100-3210-531270	GASOLINE	$ 30,000.00	$ 25,000.00	-16.67%
100-3210-531700	SUPPLIES	$ 5,500.00	$ 5,500.00	0.00%
100-3210-531750	AMMUNITION	$ 800.00	$ 1,500.00	87.50%
100-3210-531760	EVIDENCE SUPPLIES	$ 500.00	$ 500.00	0.00%
100-3210-542000	CAPITAL OUTLAY	$ 30,000.00	$ 32,000.00	6.67%
100-3210-542030	DEBT SERVICE	$ 7,400.00	$ 36,500.00	393.24%

100-3210-572001	CRIMINAL AND INDIGENT DEFENSE	$	37,500.00	$	45,000.00	20.00%
100-3210-572002	DRUG ABUSE TREATMENT AND ED	$	7,500.00	$	5,000.00	-33.33%
100-3210-572003	LOCAL CRIME VICTIMS ASSIST	$	8,000.00	$	9,500.00	18.75%
100-3210-572004	CRIMINAL JUSTICE TECH	$	6,000.00	$	7,500.00	25.00%
100-3210-572005	POAB FUND	$	9,000.00	$	13,000.00	44.44%
100-3210-581000	JAIL MAINTENANCE	$	17,000.00	$	19,500.00	14.71%
100-3210-581001	CONTINGENCY	$	19,988.00	$	4,700.00	-76.49%
100-3210-581100	INTEREST EXPENSE	$	2,477.00	$	3,300.00	33.23%
	TOTAL POLICE EXPENDITURES	**$**	**679,788.00**	**$**	**745,590.00**	**9.68%**
	PURCHASED SERVICES					
100-3310-572000	JAIL COST	$	35,000.00	$	15,000.00	-57.14%
100-3310-572010	ANIMAL SHELTER	$	20,000.00	$	20,000.00	0.00%
100-3310-572021	ELECTION SERVICES	$	1,500.00	$	1,500.00	0.00%
100-3310-573000	CARTERSVILLE BARTOW CO CVB	$	50,491.00			-100.00%
100-3310-581000	CONTINGENCY	$	5,000.00	$	800.00	-84.00%
	FLOYD COUNTY PRISON			$	32,500.00	
	TOTAL PURCHASED SERVICES EXPEND	**$**	**111,991.00**	**$**	**69,800.00**	**-37.67%**
	PUBLIC WORKS					
100-4100-511100	WAGES	$	52,500.00	$	30,000.00	-42.86%
100-4100-511300	OVERTIME WAGES	$	800.00			-100.00%
100-4100-512100	MEDICAL INSURANCE	$	12,500.00	$	6,000.00	-52.00%
100-4100-512110	DENTAL INSURANCE	$	775.00	$	350.00	-54.84%
100-4100-512120	LIFE INSURANCE	$	120.00	$	80.00	-33.33%
100-4100-512121	LT DISABILITY INSURANCE	$	250.00	$	150.00	-40.00%
100-4100-512130	VISION INSURANCE	$	125.00	$	80.00	-36.00%
100-4100-512200	PAYROLL TAXES	$	4,000.00	$	2,500.00	-37.50%
	SUTA			$	200.00	
100-4100-512400	RETIREMENT	$	2,900.00	$	1,600.00	-44.83%
100-4100-512700	WORKERS COMP	$	7,200.00	$	3,850.00	-46.53%
100-4100-512920	UNIFORM ALLOWANCE	$	1,400.00	$	1,200.00	-14.29%
100-4100-512930	EMPLOYEE SAFETY EQUIPMENT	$	1,000.00	$	1,000.00	0.00%
100-4100-522110	PURCHASED SERVICES	$	750.00	$	1,000.00	33.33%
100-4100-522210	VEHICLE MAINTENANCE	$	4,000.00	$	4,500.00	12.50%
100-4100-522215	TRACTOR MAINTENANCE	$	5,000.00	$	5,000.00	0.00%
100-4100-522216	EQUIPMENT MAINTENANCE	$	7,500.00	$	7,500.00	0.00%
100-4100-522217	MISC MAINTENANCE & REPAIR	$	2,500.00	$	2,500.00	0.00%
100-4100-522234	PUBLIC WORKS BLDG MAINTENANCE	$	700.00	$	2,500.00	257.14%
100-4100-522251	TREE MAINTENANCE	$	4,000.00	$	4,000.00	0.00%
100-4100-523110	PROPERTY INSURANCE	$	1,000.00	$	1,000.00	0.00%
100-4100-523201	INTERNET	$	500.00	$	650.00	30.00%
100-4100-523202	CELL PHONES	$	650.00	$	2,000.00	207.69%
100-4100-523203	CABLE	$	400.00	$	400.00	0.00%
100-4100-523235	TRAFFIC LIGHTS - PHONE	$	250.00	$	250.00	0.00%
100-4100-531110	STREET MATERIALS	$	5,000.00	$	5,000.00	0.00%
100-4100-531111	OFFICE SUPPLIES	$	1,000.00	$	1,000.00	0.00%
100-4100-531200	UTILITIES - ELECTRIC	$	1,800.00	$	3,000.00	66.67%

100-4100-531202	UTILITIES - WATER	$ 1,000.00	$ 1,000.00	0.00%
100-4100-531235	TRAFFIC LIGHTS - ELECTRICITY	$ 750.00	$ 750.00	0.00%
100-4100-531236	STREET LIGHTS - ELECTRICITY	$ 18,000.00	$ 18,000.00	0.00%
100-4100-531271	GASOLINE - VEHICLES	$ 5,000.00	$ 12,500.00	150.00%
100-4100-531272	GASOLINE - EQUIPMENT	$ 3,500.00	$ 5,000.00	42.86%
100-4100-531700	SUPPLIES	$ 12,500.00	$ 15,000.00	20.00%
	SOFTWARE		$ 2,000.00	
100-4100-542000	CAPITAL OUTLAY	$ 26,000.00	$ 81,000.00	211.54%
100-4100-581000	CONTINGENCY	$ 10,000.00	$ 4,000.00	-60.00%
	TOTAL PUBLIC WORKS EXPENDITURES	**$ 195,370.00**	**$ 226,560.00**	**15.96%**
	TOTAL GEN FUND REVENUE	**$1,689,639.00**	**$1,730,207.00**	**2.40%**
	TOTAL GEN FUND EXPENDITURES	**$1,689,639.00**	**$1,730,207.00**	**2.40%**
		DIFF	**$0.00**	