## 100 - General Fund

### Summary of General Fund Revenue and Expenditures

**100 - General Fund Revenue**

| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 Revenues as of 03/31/18 | FY 2018 Projected Year End Revenues | FY 2018 Projected Revenue Variance | FY 2019 Proposed Budget | Increase / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| 100-031-03110-31370 | Franchise Fees | 2,100,000 | 1,992,270 | 2,300,000 | 200,000 | 2,500,000 | 400,000 | 19 |
| 100-031-03140-34200 | Alcoholic Beverage Excise Tax | 380,000 | 326,745 | 380,000 | - | 450,000 | 70,000 | 18 |
| 100-031-03140-34300 | Local Option Mixed Drink | 90,000 | 61,588 | 82,000 | (8,000) | 100,000 | 10,000 | 11 |
| 100-031-03160-31610 | Business & Occupation Taxes | 3,000,000 | 1,613,264 | 3,000,000 | - | 3,100,000 | 100,000 | 3 |
| 100-031-03160-31620 | Insurance Premium Tax | - | - | | | 1,000,000 | 1,000,000 | |
| 100-031-03160-31630 | Financial Institutions Taxes | 80,000 | 74,409 | 98,000 | 18,000 | 80,000 | - | 0 |
| 100-031-03190-39100 | Pen & Int on Delinq Tax | 16,564 | 16,661 | 25,000 | 8,436 | 25,000 | 8,436 | 51 |
| 100-032-03210-32110 | Alcoholic Beverages | 265,140 | 266,240 | 270,000 | 4,860 | 300,000 | 34,860 | 13 |
| 100-032-03210-32190 | Other Licenses/Permits | 6,130 | 180 | 180 | (5,950) | 500 | (5,630) | -92 |
| 100-032-03210-32210 | Insurance License | 25,000 | 32,253 | 42,000 | 17,000 | 45,000 | 20,000 | 80 |
| 100-032-03220-32200 | Building Permits | 250,000 | 427,857 | 500,000 | 250,000 | 500,000 | 250,000 | 100 |
| 100-032-03220-32202 | Development Permits | 25,000 | 19,824 | 25,000 | - | 25,000 | - | 0 |
| 100-335-03430-33401 | State Grant Capital - LMIG DIRECT | 364,000 | - | | (364,000) | 364,000 | - | 0 |
| 100-335-03430-33401 | LMIG DIRECT FY18 Rollover | | 364,000 | 364,000 | 364,000 | 364,000 | 364,000 | |
| 100-034-03400-34119 | Other Fees | 2,700 | 2,700 | 2,700 | - | | (2,700) | -100 |
| 100-034-03400-34930 | Bad Check Fees | 90 | 90 | 90 | - | | (90) | -100 |
| 100-035-03510-35100 | Municipal Court | 6,500 | 6,011 | 7,000 | 500 | 7,000 | 500 | 8 |
| 100-370-37100-37100 | Dontation / Contribution: General City | 20,000 | - | | (20,000) | 90,000 | 70,000 | 350 |
| 100-370-37100-37100 | Dontation / Contribution: General City FY18 Rollover | | - | 20,000 | 20,000 | 20,000 | 20,000 | #DIV/0! |
| 100-060-06210-34720 | Parks & Recreation - Activity Fees | 25,000 | 7,640 | 22,440 | (2,560) | 267,375 | 242,375 | 970 |
| 100-060-06210-38100 | Parks & Recreation - Rents & Royalities | 25,000 | 4,205 | 7,705 | (17,295) | 40,000 | 15,000 | 60 |
| 100-110-11110-13200 | Transfer from Other (Millage for Parks) | - | - | 160,000 | 160,000 | 640,000 | 640,000 | |
| 100-390-39100-39120 | Transfer from Hotel/Motel to General Fund | 400,000 | 238,453 | 428,453 | 28,453 | 500,000 | 100,000 | 25 |
| 100-390-39100-39121 | Transfer from Hotel/Motel for Parks | 168,750 | - | | (168,750) | - | (168,750) | -100 |
| 100-390-39100-39122 | Transfer from Rental Car to General Fund | 75,000 | 50,614 | | (75,000) | 75,000 | - | 0 |
| | **Subtotal Revenue** | **7,324,874** | **5,505,004** | **7,734,568** | **409,694** | **10,492,875** | **3,168,001** | |

**100 - General Fund Expenditures**

| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 Expenditures as of 03/31/18 | FY 2018 Projected Year End | FY 2018 Projected Expenditure Variance | FY 2019 Proposed Budget | Increase / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| 100-010-05110 | City Council | 154,956 | 97,028 | 129,956 | 25,000 | 161,992 | 7,036 | 5 |
| 100-010-05130 | City Manager | 469,290 | 203,770 | 279,290 | 190,000 | 271,090 | (198,200) | -42 |
| 100-010-05131 | City Clerk | 177,045 | 116,069 | 156,045 | 21,000 | 148,610 | (28,435) | -16 |
| 100-010-05151 | Finance Administration | 22,000 | 13,750 | 19,000 | 3,000 | 22,600 | 600 | 3 |
| 100-010-05153 | Legal Services | 297,000 | 139,417 | 247,000 | 50,000 | 410,600 | 113,600 | 38 |
| 100-010-05156 | Facilities & Buildings - City Hall & Annex | 267,500 | 148,666 | 199,430 | 68,070 | 177,000 | (90,500) | -34 |
| 100-010-05157 | Communications | 83,000 | 33,895 | 76,800 | 6,200 | 111,300 | 28,300 | 34 |
| 100-010-05158 | Information Technology / GIS | 478,587 | 366,169 | 478,587 | - | 565,448 | 86,861 | 18 |
| 100-010-05159 | General Operations - City Hall & Annex | 3,180,574 | 2,063,988 | 2,906,574 | 274,000 | 3,305,834 | 128,260 | 4 |
| 100-010-05900 | **Contingency** | 683,672 | - | - | 683,672 | 1,443,353 | 759,681 | 111 |
| 100-050-05160 | Municipal Court | 49,000 | 75 | 19,320 | 29,680 | 43,040 | (10,400) | -21 |
| 100-060-06210 | Parks & Recreation | 798,750 | 136,612 | 539,500 | 259,250 | 1,438,188 | 808,188 | 101 |
| 100-075-07520 | Economic Development / Downtown Development Authority | - | - | - | - | 5,500 | 5,500 | |
| 100-070-07210 | Community Development | 79,500 | 30,879 | 44,500 | 35,000 | 12,100 | (67,400) | -85 |
| 100-040-04100 | City Engineer | 584,000 | - | 13,000 | 571,000 | 2,220 | (582,500) | -100 |
| | **Subtotal Expenditures** | **7,324,874** | **3,350,318** | **5,109,002** | **2,215,872** | **8,118,875** | **960,591** | |
| | **Balance** | **-** | **2,154,686.00** | **2,625,566.00** | **(1,806,178.00)** | **2,374,000.00** | **2,207,410.00** | |

**Transfer In**

| Account Number | Account Description | FY 2018 Projected Expeditures | FY 2018 YTD Expenditures | FY 2018 Projected Year End | FY 2018 Projected Variance | FY 2019 Proposed Expenditures | Increase / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| | **Use of Fund Balance - FY18 unrecognized revenue** | | | | | **409,694** | | |
| | **Use of Fund Balance - FY18 unspend operating funds** | | | | | **2,215,872** | | |
| | **Subtotal Transfer In** | **$0** | **$0** | **$0** | **$0** | **$2,625,566** | **$0** | **$0** |

**Transfer Out**

| Account Number | Account Description | FY 2018 Projected Expeditures | FY 2018 YTD Expenditures | FY 2018 Projected Year End | FY 2018 Projected Variance | FY 2019 Proposed Expenditures | Increase / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| | Capital Fund | | | | | $4,999,566 | (4,999,566.00) | |
| | **Subtotal Transfer Out** | **$0** | **$0** | | | **$4,999,566** | **(4,999,566.00)** | **#DIV/0!** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **TOTAL GENERAL FUND BALANCE** | $0 | | | | $0 | | |

| 100 - General Fund Revenue | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 Revenues as of 03/31/18 | FY 2018 Projected Year End Revenues | FY 2018 Projected Revenue Variance | FY 2019 Proposed Budget | Increase / (Decrease) | % Variance |
| | **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 | - | - | | | | - | |
| 100-031-03110-31370 | Franchise Fees | 2,100,000 | 1,992,270 | 2,300,000 | 200,000 | 2,500,000 | 400,000 | 19.05 |
| | **Selective Sales and Use Tax** | | | | | | - | |
| 100-031-03140-34200 | Alcoholic Beverage Excise Tax | 380,000 | 326,745 | 380,000 | - | 450,000 | 70,000 | 18.42 |
| 100-031-03140-34300 | Local Option Mixed Drink | 90,000 | 61,588 | 82,000 | (8,000) | 100,000 | 10,000 | 11.11 |
| 100-031-03140-34900 | Other Selective Tax | | - | | | | - | |
| | **Business Taxes** | | | | | | - | |
| 100-031-03160-31610 | Business & Occupation Taxes | 3,000,000 | 1,613,264 | 3,000,000 | - | 3,100,000 | 100,000 | 3.33 |
| 100-031-03160-31620 | Insurance Premium Tax | - | - | | | 1,000,000 | 1,000,000 | |
| 100-031-03160-31630 | Financial Institutions Taxes | 80,000 | 74,409 | 98,000 | 18,000 | 80,000 | - | - |
| | **Penalties & Interest on Delinquent Tax** | | | | | | - | |
| 100-031-03190-39100 | Pen & Int on Delinq Tax | 16,564 | 16,661 | 25,000 | 8,436 | 25,000 | 8,436 | 50.93 |
| | **Business License** | | | | | | - | |
| 100-032-03210-32110 | Alcoholic Beverages | 265,140 | 266,240 | 270,000 | 4,860 | 300,000 | 34,860 | 13.15 |
| 100-032-03210-32120 | General Business License | - | - | | | | - | |
| 100-032-03210-32190 | Other Licenses/Permits | 6,130 | 180 | 180 | (5,950) | 500 | (5,630) | (91.84) |
| 100-032-03210-32210 | Insurance License | 25,000 | 32,253 | 42,000 | 17,000 | 45,000 | 20,000 | 80.00 |
| | **Licenses & Permits** | | | | | | - | |
| 100-032-03220-32200 | Building Permits | 250,000 | 427,857 | 500,000 | 250,000 | 500,000 | 250,000 | 100.00 |
| 100-032-03220-32202 | Development Permits | 25,000 | 19,824 | 25,000 | - | 25,000 | - | - |
| | **Regulatory Fees** | | | | | | - | |
| 100-032-03230-32300 | Regulatory Fees | | - | | | | | |
| 100-032-03230-32310 | Inspection Fees | - | - | | | | - | |
| | **Intergovernmental Revenue** | | | | | | - | |
| 100-335-03430-33401 | State Grant Capital - LMIG DIRECT | 364,000 | - | | (364,000) | 364,000 | - | - |
| 100-335-03430-33401 | LMIG DIRECT FY18 Rollover | | 364,000 | 364,000 | 364,000 | 364,000 | 364,000 | |
| | **General Government** | | | | | | - | |
| 100-034-03400-34119 | Other Fees | 2,700 | 2,700 | 2,700 | - | | (2,700) | (100.00) |
| 100-034-03400-34930 | Bad Check Fees | 90 | 90 | 90 | - | | (90) | (100.00) |
| | **Fines and Forfeitures** | | | | | | - | |
| 100-035-03510-35100 | Municipal Court | 6,500 | 6,011 | 7,000 | 500 | 7,000 | 500 | 7.69 |
| | **Interest Revenues** | | | | - | | - | |
| 100-360-36100-36100 | Interest Revenues | - | - | | | | - | |
| | **Contribution/Donations** | | | | | | - | |
| 100-370-37100-37100 | General City | 20,000 | - | | (20,000) | 90,000 | 70,000 | 350.00 |
| 100-370-37100-37100 | General City FY18 Rollover | 20,000 | - | 20,000 | 20,000 | 20,000 | - | - |
| | **Other Financing Sources** | | | | | | | |
| 100-060-06210-34720 | Parks & Recreation - Activity Fees | 25,000 | 7,640 | 22,440 | (2,560) | 267,375 | 242,375 | 969.50 |
| 100-060-06210-38100 | Parks & Recreation - Rents & Royalities | 25,000 | 4,205 | 7,705 | (17,295) | 40,000 | 15,000 | 60.00 |
| 100-110-11110-13200 | Transfer from Other (Millage for Parks) | - | - | 160,000 | 160,000 | 640,000 | 640,000 | |
| 100-390-39100-39120 | Transfer from Hotel/Motel to General Fund | 400,000 | 238,453 | 428,453 | 28,453 | 500,000 | 100,000 | 25.00 |
| 100-390-39100-39121 | Transfer from Hotel/Motel for Parks | 168,750 | - | | (168,750) | - | (168,750) | (100.00) |
| 100-390-39100-39122 | Transfer from Rental Car to General Fund | 75,000 | 50,614 | | (75,000) | 75,000 | - | - |
| **GENERAL FUND Revenue Totals** | | **7,344,874** | **5,505,004** | **7,734,568** | **409,694** | **10,492,875** | **3,148,001** | |
| 399999 | Use of Reserves - Budget | | | | | 2,625,566 | | |
| **TOTAL REVENUES + USE OF FUND BALANCE** | | **7,344,874** | **5,505,004** | **7,734,568** | **409,694** | **13,118,441** | **3,148,001** | |

| 100 - General Fund Expenditures | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 Expenditures as of 03/31/18 | FY 2018 Projected Year End | FY 2018 Projected Expenditure Variance | FY 2019 Proposed Budget | Inrease / (Decrease) | % Variance |
| | **City Council** | | | | | | | |
| 100-010-05110-51110 | Regular Salaries | 104,000.00 | 78,000.00 | 104,000.00 | | 104,000.00 | - | - |
| 100-010-05110-51200 | FICA/Medicare | 7,956.00 | 5,967.00 | 7,956.00 | | 8,592.00 | (636.00) | (7.99) |
| 100-010-05110-52370 | Education & Training | 20,000.00 | 5,256.00 | 7,000.00 | | 20,000.00 | - | - |
| 100-010-05110-52320 | Cell Phones | - | - | | | 6,400.00 | (6,400.00) | |
| 100-010-05110-53165 | Mayor Expense | 5,000.00 | 1,934.00 | 3,000.00 | | 5,000.00 | - | - |
| 100-010-05110-53165 | Council Expense | 18,000.00 | 5,871.00 | 8,000.00 | | 18,000.00 | - | - |
| | **City Council Subtotal** | 154,956.00 | 97,028.00 | 129,956.00 | | 161,992.00 | (7036.00) | |
| | | | | | | | | |
| | **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 Expense | | - | | | | | |
| 100-010-05130-52121 | Contractual Svcs CH2M | 269,290.00 | 202,960.00 | 269,290.00 | | 269,290.00 | - | - |
| 100-010-05130-54240 | Computer/Software | 200,000.00 | - | 10,000.00 | | | 200,000.00 | 100.00 |
| 100-010-05130-52320 | Cell Phones | - | - | | | 1,800.00 | (1,800.00) | |
| 100-010-05159-54110 | Captial - Land Purchases | 550,000.00 | 149,147.00 | 275,000.00 | | - | 550,000.00 | 100.00 |
| 100-010-05130-52350 | Travel Expense | - | - | | | | - | |
| 100-010-05130-52360 | Dues & Fees | - | - | | | | - | |
| 100-010-05130-52370 | Education & Training | - | 810.00 | | | | - | |
| 100-010-05130-53100 | Operating Supplies | - | - | | | | - | |
| 100-010-05130-53175 | Hospitality Supplies | - | - | | | | - | |
| | **City Manager Subtotal** | 1,019,290.00 | 352,917.00 | 554,290.00 | | 271,090.00 | 748,200.00 | |
| | | | | | | | | |
| | **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 Emp Benefits | - | - | | | | - | |
| 100-010-05131-52112 | Election Services | 16,335.00 | 16,335.00 | 16,335.00 | | 3,000.00 | 13,335.00 | 81.63 |
| 100-010-05131-52120 | Professional Services | 25,000.00 | - | 5,000.00 | | | 25,000.00 | 100.00 |
| 100-010-05131-52121 | Contractual Svcs CH2M | 132,710.00 | 98,540.00 | 132,710.00 | | 132,710.00 | - | - |
| 100-010-05131-52330 | Advertising | 3,000.00 | 1,194.00 | 2,000.00 | | 800.00 | 2,200.00 | 73.33 |
| 100-010-05131-52320 | Cell Phones | - | - | | | 600.00 | (600.00) | |
| 100-010-05131-52350 | Travel Expense | - | - | | | - | - | |
| 100-010-05131-52360 | Dues & Fees | - | - | | | - | - | |
| 100-010-05131-54240 | Computer/Software | - | - | | | 11,500.00 | (11,500.00) | |
| 100-010-05131-52370 | Education & Training | - | - | | | - | - | |
| 100-010-05131-53110 | Operating Supplies | - | - | | | - | - | |
| 100-010-05131-53101 | Postage | - | - | | | - | - | |
| | **City Clerk Subtotal** | 177,045.00 | 116,069.00 | 156,045.00 | | 148,610.00 | 28,435.00 | |
| | | | | | | | | |
| | **Finance Administration** | | | | | | | |
| 100-010-05151-51110 | Regular Salaries | - | - | | | | - | |
| 100-010-05151-51200 | FICA/Medicare | - | - | | | | - | |
| 100-010-05151-51210 | Group Insurance | - | - | | | - | - | |
| 100-010-05151-51240 | Retirement | - | - | | | - | - | |
| 100-010-05151-51260 | Unemployment Expense | - | - | | | - | - | |
| 100-010-05151-51270 | Workers Comp | - | - | | | - | - | |
| 100-010-05151-51290 | Other Emp Benefits | - | - | | | - | - | |
| 100-010-05151-52110 | Audit Services | 10,000.00 | 10,000.00 | 10,000.00 | | 10,000.00 | - | 0.00% |
| 100-010-05151-52120 | Professional Services | 12,000.00 | 3,750.00 | 9,000.00 | | 12,000.00 | - | 0.00% |
| 100-010-05151-52320 | Cell Phones | - | - | | | 600.00 | (600.00) | |
| 100-010-05151-53100 | Operating Supplies | - | - | | | - | - | |
| 100-010-05151-53101 | Postage | - | - | | | - | | |
| | **Finance Administration Subtotal** | 22,000.00 | 13,750.00 | 19,000.00 | | 22,600.00 | (600.00) | |
| | | | | | | | | |
| | **Legal Services** | | | | | | | |
| 100-010-05153-52120 | Professional Services-Legal | 80,000.00 | 53,250.00 | 73,000.00 | | 40,000.00 | 40,000.00 | 50.00 |
| 100-010-05153-52122 | Attorney Fees/City Attorney | 137,000.00 | 80,899.00 | 139,000.00 | | 155,000.00 | (18,000.00) | (13.14) |
| 100-010-05153-52130 | Attorney Fees/Other | 80,000.00 | 5,268.00 | 35,000.00 | | 125,000.00 | (45,000.00) | (56.25) |
| 100-010-05153-52320 | Cell Phones | - | - | | | 600.00 | (600.00) | |
| 100-010-05153-52131 | Contractual Services | - | - | | | 90,000.00 | (90,000.00) | |
| | **Legal Services Subtotal** | 297,000.00 | 139,417.00 | 247,000.00 | | 410,600.00 | (113,600.00) | |
| | | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Facilities & Buildings - City Hall & Annex** | | | | | | | |
| 100-010-05156-51300 | Technical Services | 11,000.00 | 14,322.00 | 20,000.00 | | - | 11,000.00 | 100.00 |
| 100-010-05156-52130 | Technical Services | - | - | | | 6,000.00 | (6,000.00) | |
| 100-010-05156-52120 | Professional Services | 50,000.00 | - | - | | 1,000.00 | 49,000.00 | 98.00 |
| 100-010-05156-52220 | Repairs & Maintenance | 25,000.00 | 21,687.00 | 25,000.00 | | 20,000.00 | 5,000.00 | 20.00 |
| 100-010-05156-52211 | Sanitation | 1,500.00 | 756.00 | 1,500.00 | | 1,500.00 | - | - |
| 100-010-05156-52213 | Contracted Services - Custodial | - | | | | 3,500.00 | (3,500.00) | |
| 100-010-05156-52231 | Real Estate Rents/Leases | 126,000.00 | 99,027.00 | 126,000.00 | | 130,000.00 | (4,000.00) | (3.17) |
| 100-010-05156-53110 | Office Supplies | - | - | | | - | - | |
| 100-010-05156-53121 | Water/Sewer | 4,000.00 | 521.00 | 700.00 | | 1,000.00 | 3,000.00 | 75.00 |
| 100-010-05156-52122 | Natural Gas | 4,000.00 | 1,210.00 | 2,000.00 | | 2,000.00 | 2,000.00 | 50.00 |
| 100-010-05156-53123 | Electricity | 7,000.00 | 7,230.00 | 11,230.00 | | 12,000.00 | (5,000.00) | (71.43) |
| 100-010-05156-54130 | Buildings & Improvements | 25,000.00 | - | 3,000.00 | | | 25,000.00 | 100.00 |
| 100-010-05156-54230 | Furniture And Fixtures | 14,000.00 | 3,913.00 | 10,000.00 | | | 14,000.00 | 100.00 |
| 100-010-05159-54231 | Signs | 3,000.00 | 3,923.00 | 5,000.00 | | | 3,000.00 | 100.00 |
| 100-010-05156-54250 | Other Equipment | - | - | | | | - | |
| | **Facilities & Buildings Subtotal** | **270,500.00** | **152,589.00** | **204,430.00** | | **177,000.00** | **93,500.00** | |
| | | | | | | | | |
| | **Communications** | | | | | | | |
| 100-010-05157-52120 | Professional Services | 25,000.00 | 24,966.00 | 25,000.00 | | | 25,000.00 | |
| 100-010-05157-52131 | Contracted Services | - | - | | | 45,000.00 | (45,000.00) | |
| 100-010-05157-52340 | Printing | 20,000.00 | 8,365.00 | 20,000.00 | | 25,000.00 | (5,000.00) | (25.00) |
| 100-010-05157-53101 | Postage | 13,000.00 | - | 7,500.00 | | 16,000.00 | (3,000.00) | (23.08) |
| 100-010-05157-52320 | Cell Phones | - | - | | | 1,800.00 | (1,800.00) | |
| 100-010-05157-52360 | Dues and Fees | - | - | | | 500.00 | (500.00) | |
| 100-010-05157-53175 | City/ Community Events | 21,500.00 | 564.00 | 21,500.00 | | 23,000.00 | (1,500.00) | (6.98) |
| 100-010-05157-54240 | Computer/Software | 3,500.00 | - | 2,800.00 | | | 3,500.00 | |
| | **Communications Subtotal** | **83,000.00** | **33,895.00** | **76,800.00** | | **111,300.00** | **(28,300.00)** | |
| | | | | | | | | |
| | **Information Technology / GIS** | | | | | | | |
| 100-010-05158-52123 | Contractual Services - InterDev / GIS | 413,587.00 | 312,344.00 | 413,587.00 | | 446,573.00 | (32,986.00) | (7.98) |
| 100-010-05158-54240 | Computer/Software | 65,000.00 | 53,825.00 | 65,000.00 | | 118,875.00 | (53,875.00) | (82.88) |
| | **Information Technology Subtotal** | **478,587.00** | **366,169.00** | **478,587.00** | | **565,448.00** | **(86,861.00)** | |
| | | | | | | | | |
| | **General Operations - City Hall & Annex** | | | | | | | |
| 100-010-05159-52101 | Official/Admin Start Up | - | - | | | | - | |
| 100-010-05159-52120 | Professional Services | 85,000.00 | 74,968.00 | 85,000.00 | | 85,000.00 | - | |
| 100-010-05159-52121 | Contractual Services CH2M | 2,460,334.00 | 1,772,483.00 | 2,460,334.00 | | 3,110,334.00 | (650,000.00) | (26.42) |
| 100-010-05159-52122 | Contractual Services InterDev | - | - | | | - | - | |
| 100-010-05159-52123 | Contractual Services Other | - | - | | | - | - | |
| 100-010-05159-54250 | Office Equipment | - | - | | | 10,000.00 | (10,000.00) | |
| 100-010-05159-52310 | General Liability Insurance | 15,740.00 | 11,965.00 | 15,740.00 | | 30,000.00 | (14,260.00) | (90.60) |
| 100-010-05159-52330 | Advertising | - | - | | | - | - | |
| 100-010-05159-52340 | Printing | 15,000.00 | 284.00 | 5,000.00 | | 5,000.00 | 10,000.00 | 66.67 |
| 100-010-05151-52360 | Dues and Fees | - | - | | | 500.00 | (500.00) | |
| 100-010-05159-52370 | Education & Training - Boards | - | - | | | - | - | |
| 100-010-05159-53100 | Operating Supplies | 25,000.00 | 28,527.00 | 34,000.00 | | 15,000.00 | 10,000.00 | 40.00 |
| 100-010-05159-53101 | Postage | 1,500.00 | 5,153.00 | 1,500.00 | | 5,000.00 | (3,500.00) | (233.33) |
| 100-010-05159-53104 | Service Fees | 15,000.00 | 7,773.00 | 15,000.00 | | 15,000.00 | - | - |
| 100-010-05159-53110 | Office Supplies | 10,000.00 | 8,507.00 | 10,000.00 | | 25,000.00 | (15,000.00) | (150.00) |
| 100-010-05159-53130 | Employee Functions | | | | | 5,000.00 | (5,000.00) | |
| 100-010-05159-53175 | City Events | - | - | | | | - | |
| 100-010-05159-54230 | Furniture & Fixtures | - | 1,258.00 | | | - | - | |
| 100-010-05159-54240 | Computer/Software | - | - | | | | - | |
| 100-010-05159-54250 | Other Equipment | - | - | | | | - | |
| 100-010-05159-58130 | Principal Note Payments | - | - | | | | - | |
| 100-010-05159-58230 | Interest Note Payments | - | - | | | | - | |
| 100-010-05159-58400 | Closing Costs | - | - | | | | - | |
| | **General Operations Subtotal** | **2,627,574.00** | **1,910,918.00** | **2,626,574.00** | | **3,305,834.00** | **(678,260.00)** | |
| | | | | | | | | |
| | **Designated Reserve** | | | | | | | |
| 100-010-05900-57902 | Contingency | 683,672.00 | - | | | 1,443,353.00 | (759,681.00) | (111.12) |
| | **Designated Reserve Subtotal** | **683,672.00** | **-** | | | **1,443,353.00** | **(759,681.00)** | |
| | | | | | | | | |
| | **Municipal Court** | | | | | | | |
| 100-050-05160-52120 | Professional Services | 49,000.00 | 75.00 | 17,100.00 | | 36,200.00 | 12,800.00 | 26.12 |
| 100-050-05160-54240 | Computer/Software | - | - | | | 2,400.00 | (2,400.00) | |
| 100-050-05160-52360 | Court Fees | - | - | 2,220.00 | | 4,440.00 | (4,440.00) | |
| | **Municipal Court Subtotal** | **49,000.00** | **75.00** | **19,320.00** | | **43,040.00** | **10,400.00** | |
| | | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Parks & Recreation** | | | | | | | |
| 100-060-06210-52130 | Technical Services | - | - | | | 6,000.00 | (6,000.00) | |
| 100-060-06210-52120 | Professional Services | 100,000.00 | - | 10,000.00 | | | 100,000.00 | 100.00 |
| 100-060-06210-52131 | Contracted Services | 265,000.00 | 39,195.00 | 265,000.00 | | 289,988.00 | (24,988.00) | (9.43) |
| 100-060-06210-52220 | Repairs & Maintenance | 141,296.00 | 49,231.00 | 141,296.00 | | 500,000.00 | (358,704.00) | (253.87) |
| 100-060-06210-52232 | Van Leases | 22,104.00 | 11,052.00 | 22,104.00 | | | 22,104.00 | 100.00 |
| 100-060-06210-52320 | Cell Phones | - | - | | | 3,000.00 | (3,000.00) | |
| 100-060-06210-52360 | Dues and Fees | - | - | | | 500.00 | (500.00) | |
| 100-060-06210-54220 | Purchases - Vehicles | - | - | | | | - | |
| 100-060-06210-52211 | Sanitation | - | - | | | 1,500.00 | (1,500.00) | |
| 100-060-06210-52213 | Contracted Services - Custodial | - | - | | | 50,000.00 | (50,000.00) | |
| 100-060-06210-52214 | Contracted Services - Landscaping | - | - | | | 361,200.00 | (361,200.00) | |
| 100-060-06210-53100 | Operating Supplies | 10,000.00 | 679.00 | 10,000.00 | | 85,000.00 | (75,000.00) | (750.00) |
| 100-060-06210-53110 | Office Supplies | 10,000.00 | 777.00 | 3,500.00 | | 15,000.00 | (5,000.00) | (50.00) |
| 100-060-06210-53121 | Water/Sewer | 15,600.00 | - | 15,600.00 | | 41,000.00 | (25,400.00) | (162.82) |
| 100-060-06210-53122 | Natural Gas | 1,000.00 | 250.00 | 12,000.00 | | 25,000.00 | (24,000.00) | (2,400.00) |
| 100-060-06210-53123 | Electricity | 10,000.00 | - | 10,000.00 | | 30,000.00 | (20,000.00) | (200.00) |
| 100-060-06210-54230 | Furniture And Fixtures | 10,000.00 | - | 5,000.00 | | | 10,000.00 | 100.00 |
| 100-060-06210-54231 | Signs | - | - | | | | - | |
| 100-060-06210-54240 | Computer/Software | 45,000.00 | 35,428.00 | 45,000.00 | | 25,000.00 | 20,000.00 | 44.44 |
| 100-060-06210-54250 | Office Equipment | - | - | - | | 5,000.00 | (5,000.00) | |
| 100-390-39100-39121 | Transfer from Hotel/Motel for Parks | 168,750.00 | - | - | | 0.00 | (168,750.00) | (100.00) |
| | **Parks & Recreation Subtotal** | **798,750.00** | **136,612.00** | **539,500.00** | | **1,438,188.00** | **(808,188.00)** | |
| | | | | | | | | |
| | **Economic Development / Downtown Development Authority** | | | | | | - | |
| 100-075-07520-52120 | Professional Services | - | | | | | - | |
| 100-075-07520-52330 | Advertising | - | - | | | 500.00 | (500.00) | |
| 100-075-07520-52370 | Education & Training - Boards | - | | | | 5,000.00 | (5,000.00) | |
| | **Economic Development/ DDA Subtotal** | **-** | **-** | | | **5,500.00** | **(5,500.00)** | |
| | | | | | | | | |
| | **Community Development** | | | | | | - | |
| 100-070-07210-52120 | Professional Services | 69,500.00 | 25,780.00 | 37,500.00 | | | 69,500.00 | 100.00 |
| 100-070-07210-52320 | Cell Phones | - | - | | | 3,600.00 | (3,600.00) | |
| 100-070-07210-52330 | Advertising | - | - | | | 3,000.00 | (3,000.00) | |
| 100-070-07210-52360 | Dues and Fees | - | - | | | 500.00 | (500.00) | |
| 100-070-07210-52370 | Education & Training - Boards | 10,000.00 | 5,099.00 | 7,000.00 | | 5,000.00 | 5,000.00 | 50.00 |
| | **Community Development Subtotal** | **79,500.00** | **30,879.00** | **44,500.00** | | **12,100.00** | **67,400.00** | |
| | | | | | | | | |
| | **City Engineer** | | | | | | | |
| 100-040-04100-52130 | Technical Services | - | - | | | 720.00 | (720.00) | |
| 100-040-04100-52120 | Professional Services | 410,000.00 | - | 10,000.00 | | | 410,000.00 | 100.00 |
| 100-040-04100-52320 | Cell Phones | - | - | | | 1,200.00 | (1,200.00) | |
| 100-040-04100-52330 | Advertising | - | - | | | 300.00 | (300.00) | |
| 100-040-04100-54231 | City Limit Signs | 10,000.00 | - | 3,000.00 | | | 10,000.00 | 100.00 |
| 100-040-04100-54220 | State Grant Capital - LMIG DIRECT | 364,000.00 | - | | | - | 364,000.00 | 100.00 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | **City Engineer Subtotal** | **784,000.00** | **-** | **13,000.00** | **0.00** | **2,220.00** | **781,780.00** | |
| | | | | | | | | |
| | **GENERAL FUND Expenditures Totals** | **7,524,874.00** | **3,350,318.00** | **5,109,002.00** | **2,415,872.00** | **8,118,875.00** | **(594,001.00)** | |

| Transfer Out | Account Description | FY 2018 | | | | FY 2019 | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| | Captial Projects Fund | | | | | 4,999,566.00 | | |
| | | | | | | | | |
| | | | | | | **13,118,441.00** | | |

## 320 - SPLOST Tax Fund Revenue

| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 YTD Revenues | FY 2018 Projected Year End | FY 2018 Projected Revenue Variance | FY 2019 Proposed Budget | Inrease / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| 320-340-04220-33431 | SPLOST Funds Resurfacing | | - | | | 3,445,000.00 | 3,445,000.00 | |
| 320-340-04220-33431 | SPLOST Funds Resurfacing FY18 Rollover | 812,500.00 | - | | | 812,500.00 | - | 0.00% |
| 320-340-04220-33431 | SPLOST Funds Sidewalks | | - | | | 1,060,000.00 | 1,060,000.00 | |
| 320-340-04220-33431 | SPLOST Funds Sidewalks -FY18 Rollover | 250,000.00 | - | | | 250,000.00 | - | 0.00% |
| 320-340-04220-33431 | SPLOST Funds Site Improvements | | - | | | 795,000.00 | 795,000.00 | |
| 320-340-04220-33431 | SPLOST Funds Site Improvements-FY18 Rollover | 187,500.00 | - | | | 187,500.00 | - | 0.00% |
| **SPLOST Revenue Totals** | | **1,250,000.00** | - | | | **6,550,000.00** | **5,300,000.00** | **424.00%** |

## 320 - SPLOST Tax Fund Expenditure

| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 YTD Revenues | FY 2018 Projected Year End | FY 2018 Projected Expenditure Variance | FY 2019 Proposed Budget | Inrease / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| 320-340-04220-54140 | Captial - Roads | | - | | | | - | |
| | **FY18 Rollover for Roads** | 812,500.00 | | | | $ 812,500 | | |
| | 70% Resurfacing | | | | | $ 2,411,500 | | |
| | 20% Major Road Improvements | | | | | $ 689,000 | | |
| | 10% Quick Response Projects | | | | | $ 344,500 | | |
| 320-340-04220-54140 | Captial - Sidewalks | | - | | | | - | |
| | **FY18 Rollover for Sidewalks** | 250,000.00 | | | | $ 250,000 | | |
| | Trail Master Plan | | | | | $ 50,000 | | |
| | Tucker Streetscape | | | | | $ 580,000 | | |
| | Sidewalks and Trails | | | | | $ 430,000 | | |
| 320-340-04220-54120 | Captial - Site improvements | | - | | | | - | |
| | **FY18 Rollover for Site Improvements** | 187,500.00 | | | | $ 187,500 | | |
| | Renovate Gymnasium | | | | | $ 50,000 | | |
| | Replace existing retaining wall at Cofer Parking lot | | | | | $ 10,000 | | |
| | Renovate Cofer concession/maintenance building | | | | | $ 50,000 | | |
| | Trails Program within parks (City Wide) | | | | | $ 50,000 | | |
| | New lighting at Henderson Tennis Court | | | | | $ 120,000 | | |
| | Contingency | | | | | $ 70,000 | | |
| | Priority Projects identified in the Parks Master Plan | | | | | $ 445,000 | | |
| **SPLOST Expenditures Totals** | | **1,250,000.00** | - | | | **6,550,000.00** | - | - |

## 330 - HOST Fund

### Summary of HOST Fund Revenue and Expenditures

**330 - HOST Tax Fund Revenue**

| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 YTD Revenues | FY 2018 Projected Year End | FY 2018 Projected Revenue Variance | FY 2019 Proposed Budget | Inrease / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| 330-340-34300-31330 | HOST Funds | 140,000.00 | - | | | - | (140,000.00) | -100.00% |
| **HOST REVENUE Totals** | | **140,000.00** | **-** | | | **-** | **(140,000.00)** | **-100.00%** |

**330 - HOST Tax Fund Expenditure**

| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 YTD Revenues | FY 2018 Projected Year End | FY 2018 Projected Expenditure Variance | FY 2019 Proposed Budget | Inrease / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| 320-340-54200-54221 | Capital - Resurfacing | 140,000.00 | - | | | - | 140,000.00 | 100.00% |
| **HOST Expenditure Totals** | | 140,000.00 | - | | | - | 140,000.00 | **100.00%** |

# 275 - Hotel / Motel Fund

## Summary of Hotel / Motel Fund Revenue and Expenditures

### 275 - Hotel/Motel Tax Fund Revenue

| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 YTD Revenues | FY 2018 Projected Year End | FY 2018 Projected Revenue Variance | FY 2019 Proposed Budget | Inrease / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| 275-031-03140-31410 | Hotel/Motel Excise Tax | 962,500.00 | - | | | 962,500.00 | - | 0.00% |
| 275-031-03140-31410 | Parks & Recreation FY18 Rollover | | | | | 168,750.00 | | |
| 275-031-03190-39100 | Pen & Int on Delinq Tax | - | - | | | | - | |
| **Hotel / Motel Revenue Totals** | | 962,500.00 | - | | | 1,131,250.00 | - | **0.00%** |

### 275 - Hotel/Motel Tax Fund Expenditure

| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 YTD Revenues | FY 2018 Projected Year End | FY 2018 Projected Expenditure Variance | FY 2019 Proposed Budget | Inrease / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| 275-075-07500-53104 | Service Fees | - | - | | | | | |
| 275-075-07500-61100 | Transfer to General Fund | 400,000.00 | - | | | 400,000.00 | - | 0.00% |
| 275-075-07500-75400 | Discover DeKalb | 393,750.00 | - | | | 393,750.00 | - | 0.00% |
| 275-060-06210-54230 | Furniture &Fixtures FY18 Rollover | 168,750.00 | - | | | | 168,750.00 | |
| 275-060-06210-54230 | Furniture &Fixtures | | - | | | | | |
| | Security Cameras (Interior) | | | | | 27,000.00 | | |
| | Parks Security Camera Demo (2-3 parks) | | - | | | 25,000.00 | | |
| | Restrooms upgrades at TRC | | - | | | 35,000.00 | | |
| | Renovate TRC kitchen area | | - | | | 35,000.00 | | |
| | New Led Lighting in Gymnasium | | - | | | 70,000.00 | | |
| 275-060-06210-54120 | Site Improvements | | | | | | | |
| | Playground Upgrades and Replacements | | - | | | 85,000.00 | | |
| | Contingency | | - | | | 60,500.00 | | |
| **Hotel / Motel Expenditure Totals** | | **962,500.00** | - | | | **1,131,250.00** | - | **0.00%** |

## 280 - Rental Car Tax Fund

### Summary of Rental Car Tax Fund Revenue and Expenditures

**280 - Rental Car Tax Fund Revenue**

| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 YTD Revenues | FY 2018 Projected Year End | FY 2018 Projected Revenue Variance | FY 2019 Proposed Budget | Inrease / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| 280-031-03140-31440 | Excise Tax on Rental Motor Vehicles | 75,000.00 | - | | | 100,000.00 | 25,000.00 | 33.33% |
| 280-031-03190-39100 | Pen & Int on Delinq Tax | - | - | | | | | |
| **REVENUES Totals** | | **75,000.00** | **-** | | | **100,000.00** | **25,000.00** | **33.33%** |

**280 - Rental Car Tax Fund Expenditure**

| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 YTD Revenues | FY 2018 Projected Year End | FY 2018 Projected Expenditure Variance | FY 2019 Proposed Budget | Inrease / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| 280-010-05159-53104 | Service Fees | - | - | | | | | |
| 280-075-07500-61100 | Transfer to General Fund | 75,000.00 | - | | | 100,000.00 | (25,000.00) | -33.33% |
| **Expenditures Totals** | | **75,000.00** | **-** | | | **100,000.00** | **(25,000.00)** | **-33.33%** |

## 300 - Capital Fund Expenditures

| Account Number | Account Description | FY 2018 Approved Budget | FY 2018 Expenditures as of 03/31/18 | FY 2018 Projected Year End | FY 2018 Projected Expenditure Variance | FY 2019 Proposed Budget | Inrease / (Decrease) | % Variance |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| | **City Manager** | | | | | | | |
| 300-010-05130-54240 | Computer/Software | | | | | 250,000.00 | 250,000.00 | |
| 300-010-05159-54110 | Captial - Land Purchases | | | | | 900,000.00 | 900,000.00 | |
| | **City Manager Subtotal** | - | - | - | - | 1,150,000.00 | 1,150,000.00 | |
| | | | | | | | | |
| | **City Clerk** | | | | | | - | |
| 300-010-05131-52120 | Professional Services | | | | | 25,000.00 | 25,000.00 | |
| 300-010-05131-54240 | Computer/Software | | | | | 25,000.00 | 25,000.00 | |
| | **City Clerk Subtotal** | - | - | - | - | 50,000.00 | 50,000.00 | |
| | | | | | | | | |
| | **Facilities & Buildings - City Hall & Annex** | | | | | | | |
| 300-010-05156-52120 | Professional Services | | | | | 60,000.00 | 60,000.00 | |
| 300-010-05156-54130 | Buildings & Improvements | | | | | 150,000.00 | 150,000.00 | |
| 300-010-05156-54230 | Furniture And Fixtures | | | | | 15,000.00 | 15,000.00 | |
| 300-010-05159-54231 | Signs | | | | | 3,000.00 | 3,000.00 | |
| | **Facilities & Buildings Subtotal** | - | - | - | - | 228,000.00 | 228,000.00 | |
| | | | | | | | | |
| | **Communications** | | | | | | | |
| 300-010-05157-52120 | Professional Services | | | | | 25,000.00 | 25,000.00 | |
| 300-010-05157-54240 | Computer/Software | | | | | 3,500.00 | 3,500.00 | |
| | **Communications Subtotal** | 0.00 | 0.00 | 0.00 | 0.00 | 28,500.00 | 28,500.00 | |
| | | | | | | | | |
| | **Parks & Recreation** | | | | | | | |
| 300-060-06210-52120 | Professional Services | | | | | 110,000.00 | 110,000.00 | |
| 300-060-06210-54220 | Purchases - Vehicles | | | | | 90,000.00 | 90,000.00 | |
| 300-060-06210-54230 | Furniture And Fixtures | | | | | 25,000.00 | 25,000.00 | |
| 300-060-06210-54231 | Signs | | | | | 75,000.00 | 75,000.00 | |
| | **Parks & Recreation Subtotal** | 0.00 | 0.00 | 0.00 | 0.00 | 300,000.00 | 300,000.00 | |
| | | | | | | | | |
| | **Economic Development / Downtown Development Authority** | | | | | | - | |
| 300-075-07520-52120 | Professional Services | - | | | | 75,000.00 | 75,000.00 | |
| | **Economic Development/ DDA Subtotal** | - | - | | | 75,000.00 | 75,000.00 | |
| | | | | | | | | |
| | **Community Development** | | | | | | - | |
| 300-070-07210-52120 | Professional Services | | | | | 132,500.00 | 132,500.00 | |
| | **Community Development Subtotal** | - | 0.00 | 0.00 | 0.00 | 132,500.00 | 132,500.00 | |
| | | | | | | | | |
| | **City Engineer** | | | | | | | |
| 300-040-04100-52120 | Professional Services | | | | | 410,000.00 | 410,000.00 | |
| | **City Engineer Subtotal** | 0.00 | - | 0.00 | 0.00 | 410,000.00 | 410,000.00 | |
| | | | | | | | | |
| | **GENERAL FUND Expenditures Totals** | - | 0.00 | 0.00 | 0.00 | 2,374,000.00 | 2,374,000.00 | |