

1. Agenda

Documents:

[BOMC-6-23-21-WS-AGENDA.PDF](#)

2. Meeting Called To Order/Adoption Of Agenda

3. 2020 Budget Amendment This Amendment Would Separate The Budget For CARES Act Revenues And Expenses From The General Fund Budget.

Documents:

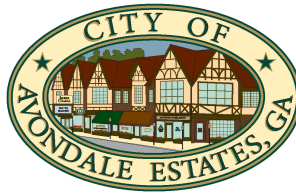
[CRF CARES AMENDMENT.PDF](#)

[GF CARES AMENDMENT.PDF](#)

[SPECIAL REVENUE AND CAPITAL FUNDS BUDGETS 12.31.20.PDF](#)

4. Public Comment

5. Adjournment



**BOARD OF MAYOR AND COMMISSIONERS  
WORK SESSION  
JUNE 23<sup>rd</sup>, 2021  
IMMEDIATELY FOLLOWING REGULAR MEETING**

**AGENDA**

- Item #1 Meeting Called to Order
- Item #2 Adoption of Agenda
- Item #3 **2020 Budget Amendment**  
This amendment would separate the budget for CARES Act revenues and expenses from the general fund budget.
- Item #4 Public Comment
- Item #5 Adjournment

**GOVERNMENTAL FUNDS - Special Revenue and Capital  
CARES AMENDMENT**

	Special Revenue Funds			Capital Project Funds		
	Police Seizure	Coronavirus Relief Fund	Tax Allocation District	Capital Project Fund	2018 SPLOST Fund	URA Fund
<u>Revenues:</u>						
Taxes			91,500			
Intergovernmental		354,891		800,000	405,000	
Interest Earnings	5	44	125		650	
Confiscated Revenues						
<b>Total Revenues</b>	<b>5</b>	<b>354,935</b>	<b>91,625</b>	<b>800,000</b>	<b>405,650</b>	<b>-</b>
<u>Expenditures:</u>						
General Government	-	37,117		76,000		
Public Works	-	35,633		1,100,000	540,000	465,000
Public Safety	-	282,186			246,000	
Interest						5,000
<b>Total Expenditures</b>	<b>-</b>	<b>354,936</b>	<b>-</b>	<b>1,176,000</b>	<b>786,000</b>	<b>470,000</b>
<u>Other Financing Sources</u>						
Issuance of Debt						465,000
Transfers from Other Funds				2,103,132		5,000
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,103,132</b>	<b>-</b>	<b>470,000</b>
<b>Net Change in Fund Balance</b>	<b>5</b>	<b>(1)</b>	<b>91,625</b>	<b>1,727,132</b>	<b>(380,350)</b>	<b>-</b>
Fund Balance - Beginning	13,587	-	81,111	16,206	764,216	
<b>Fund Balance - End of Year</b>	<b>13,592</b>	<b>-</b>	<b>172,736</b>	<b>1,743,338</b>	<b>383,866</b>	<b>-</b>

## 2019-2020 General Fund Operational Budget Summary

	2020 Amended	CARES Amendment	Final
<b><u>Revenues</u></b>			
Property Taxes	2,426,800		2,426,800
Franchise Fees/Insurance Premium	458,700		458,700
Licenses, Occupational Taxes, & Permits	185,900		185,900
Fines and Forfeitures	428,000		428,000
Charges for Services	3,000		3,000
Interest Earnings	19,000		19,000
Miscellaneous Income	59,700		59,700
Other Taxes	120,800		120,800
Intergovernment Revenue	<u>928,500</u>	<u>-337,500</u>	<u>591,000</u>
<b>TOTAL REVENUES</b>	<b>4,630,400</b>	<b>-337,500</b>	<b>4,292,900</b>
Transfer of Restricted Fund Balance	<u>1,216,832</u>	<u>0</u>	<u>1,216,832</u>
<b>TOTAL REVENUES AND TRANSFERS</b>	<b>5,847,232</b>	<b>-337,500</b>	<b>5,509,732</b>

### **Expenses**

<b>General Government</b>	1,608,000	-14,119	1,593,881
BOMC	35,400	0	35,400
Admin	897,900	-8,320	889,580
Professional Consultants	412,400		412,400
Non-departmental Expense	119,700	-800	118,900
Court	129,100	-4,999	124,101
DeKalb BOE+Meeting Expense	13,500		13,500
<b>Public Safety</b>	1,363,700	-282,185	1,081,515
<b>Public Works</b>	251,700	-111	251,589
<b>Culture and Recreation</b>	500,700	-17,450	483,250
<b>Transfers Out (to Capital Projects)</b>	2,108,132	-23,000	2,085,132
<b>Housing and Development</b>	<u>15,000</u>		<u>15,000</u>
<b>TOTAL EXPENSES</b>	<b>5,847,232</b>	<b>-336,865</b>	<b>5,510,367</b>

## 2019-2020 Sanitation Proprietary Fund Operational Budget Summary

Sanitation Revenues	<b>845,400</b>	-17,300	828,100
Sanitation Expenses	<b>801,650</b>	-18,072	783,578

**GOVERNMENTAL FUNDS - Special Revenue and Capital  
2020 AMENDED BUDGET**

	Special Revenue Funds			Capital Project Funds		
	Police Seizure	Coronavirus Relief Fund	Tax Allocation District	Capital Project Fund	2018 SPLOST Fund	URA Fund
<u>Revenues:</u>						
Taxes			91,500			
Intergovernmental		354,891		800,000	405,000	
Interest Earnings	5		125		650	
Confiscated Revenues						
<b>Total Revenues</b>	<b>5</b>	<b>354,891</b>	<b>91,625</b>	<b>800,000</b>	<b>405,650</b>	<b>-</b>
<u>Expenditures:</u>						
General Government	-	36,902		76,000		
Public Works	-	34,449		1,100,000	540,000	465,000
Public Safety	-	283,540			246,000	
Interest						5,000
<b>Total Expenditures</b>	<b>-</b>	<b>354,891</b>	<b>-</b>	<b>1,176,000</b>	<b>786,000</b>	<b>470,000</b>
<u>Other Financing Sources</u>						
Issuance of Debt						465,000
Transfers from Other Funds				2,103,132		5,000
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,103,132</b>	<b>-</b>	<b>470,000</b>
<b>Net Change in Fund Balance</b>	<b>5</b>	<b>0</b>	<b>91,625</b>	<b>1,727,132</b>	<b>(380,350)</b>	<b>-</b>
Fund Balance - Beginning	13,587	-	81,111	16,206	764,216	
<b>Fund Balance - End of Year</b>	<b>13,592</b>	<b>-</b>	<b>172,736</b>	<b>1,743,338</b>	<b>383,866</b>	<b>-</b>