

FISCAL YEAR 2018-2019

Table of Contents

BUDGET MESSAGE	Message
BUDGET NARRATIVE	3
SUMMARY OF FUND BUDGETS	
Fund Organizational Chart	31
Fund Balance Summary – All Funds	32
Summary of Expenditures – All Funds	33
Summary of Revenue & Expenditures – General Fund	34
All Funds Overview	35
GENERAL FUND	
Revenue Summary Overview	51
Personnel Position Summary	57
Revenue Summary	58
Expenditure Summary	60
Revenue Detail	63
Expenditure Detail	71
City Organizational Chart	72
Department Directory	73
Department Detail	74
CAPITAL PROJECTS FUNDS	
Capital Projects Fund Narrative	103
Capital Projects Summary	108
Capital Improvement Fund Detail	109
SPLOST Fund Detail	123
Cemetery Capital Improvement Fund Detail	124
General Obligation Bond Fund Detail	125
2010 Urban Redevelopment Agency Fund Detail	126
2013 Urban Redevelopment Agency Fund Detail	127
Public Facilities Authority Fund	128
Debt Service Summary	130
Debt Service Fund Detail	132
OTHER FUNDS	
Children & Youth Services Fund	136
Emergency Telephone System (E911) Fund	138
Solid Waste Fund	140
Stormwater Utility Fund	142
Conference Center/Parking Deck Fund	144
Hotel/Motel Tax Fund	144
Tree Bank Fund	145
Confiscated Drug Fund	145
Community Grants Fund	146
APPENDIX A – BUDGET GUIDE	
APPENDIX B – GLOSSARY	
APPENDIX C – FINANCIAL POLICIES	
APPENDIX D – POSITION CLASSIFICATION PLAN	
APPENDIX E – DEMOGRAPHIC AND STATISTICAL INFORMATION	
APPENDIX F – 2018 CITIZEN SURVEY RESULTS	
APPENDIX G – MUNICIPAL BENCHMARK REPORT	