

City of Smyrna
End of Year Budget Amendment
FY 2021

GENERAL FUND		Amount		Why It's Necessary
Department	Account			
General Fund (101)				
Revenues		Decrease	Increase	
	311100 Real Prop Tax CY	750,000		Lower collections than budgeted.
	311315 Ad Valorem Tax		650,000	Higher collections than budgeted.
	311340 Intangible Tax		115,000	Higher collections than budgeted.
Expenses		Increase	Decrease	
11101 Governing Body	521200 Purchased Professional Svcs	6,000		Unbudgeted services
35101 Fire Admin	521200 Purchased Professional Svcs	9,000		Unbudgeted services
35201 Fire Response	521200 Purchased Professional Svcs		9,000	Budgeted services not needed
35301 Fire Prevention	511100 Reg Salaries	12,000		Personnel changes
35201 Fire Response	511100 Reg Salaries		12,000	Personnel changes
39201 EMA	531100 General Supplies	9,000		
		786,000	786,000	
Donations (280)				
Revenues		Decrease	Increase	
	389000 Other Misc Revenue		25,000	Lower than budgeted revenue
Expenses		Increase	Decrease	
	531100 General Supplies	25,000		Lower than budgeted expense
		25,000	25,000	
420-Debt Service				
Revenue		Decrease	Increase	
	391105 Oper Trans In-16SPLOST	7,837,538	-	WH and Tad Bond payments are paid out of respective funds, not in 420 to transfer to 351
	391145 OPer Trans In-261	1,750,000		WH and Tad Bond payments are paid out of respective funds, not in 420 to transfer to 351
Expenses		Increase	Decrease	
80101 Debt Service	611003 Oper Trans Out-351		9,587,538	WH and Tad Bond payments are paid out of respective funds, not in 420 to transfer to 351
		9,587,538	9,587,538	
GEN FUND TOTAL		10,398,538	10,398,538	
221-Grants Fund				
Revenue		Decrease	Increase	
	336000 Local Government Grants		2,968,560	Funds were received from Cobb County for CARES
Expenses		Increase	Decrease	
	531100 Reg Salaries	85,060		Not budgeted
	512200 FICA	6,500		Not budgeted
	531100 General Supplies	668,000		Not budgeted
	578000 Misc Exp	124,000		Not budgeted
	611000 Trans Out GF	1,734,000		Not budgeted
	611001 Trans Out E 911	193,000		Not budgeted
	611012 Trans out 250	158,000		Not budgeted
		2,968,560	2,968,560	
250-Multiple Grant Fund				
Revenue		Decrease	Increase	
	331110 Fed Grants		30,000	PD received a COVID grant
	336000 Local Government Grants	2,968,559		Cares budgeted here. Need to move to 221
	391215 Trans In 221		1,000	
Expenses		Increase	Decrease	
32101 PD	531600 Small Equip	19,000		Cares budgeted here. Need to move to 221
32101 PD	531700 Other Supplies	12,000		Cares budgeted here. Need to move to 221
39201 EMA	531100 General Supplies		2,968,559	Cares budgeted here. Need to move to 221
		2,999,559	2,999,559	
255-CDBG				
Revenue		Decrease	Increase	
	331110 Fed Grants		452,000	Higher than budgeted collections
Expenses		Increase	Decrease	
61401 CDBG	511100 Reg Salaries	72,000		Higher than budgeted expenses
	531700 Other Supplies	62,000		Higher than budgeted expenses
	541200 Cap Outlay-Land Imp		158,000	Lower than budgeted expenses
	541300 Cap Outlay-Buildings	476,000		Higher than budgeted expenses
		610,000	610,000	
261 - Tax Allocation District				
Revenue		Decrease	Increase	
	311100 Real Prop Tax-Curr Year		832,000	Amount budgeted as a transfer, should have been tax revenue.
	381210 Intergovernmental Rev	100,000		Lower than budgeted revenues
	391100 Oper Trn In-Gen Fund	895,000		Amount budgeted as a transfer, should have been tax revenue.
Expenses		Increase	Decrease	
90301 TAD	581100 Principal-Bonds	1,145,000		Budgeted as trans out, should have been budgeted as Principal and Interest.
	582100 Interest-Bonds	442,000		Budgeted as trans out, should have been budgeted as Principal and Interest.
	611005 Oper Trans Out		1,750,000	Principal and Interest remain in TAD fund vs going to Debt Service
		2,582,000	2,582,000	
275-Hotel/ Motel				
Revenue		Decrease	Increase	
	314100 Hotel/ Motel Tax	242,000		Collections were lower than expected
	391130 Oper Trans In-Auto Rental	-	103,000	Collections higher than expected
	391220 Use of Reserves	150,198		
Expenses		Increase	Decrease	

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61701 Hotel/ Motel	611000 Oper Trans out-GF		120,000	Lower collections, lower trans to GF
	523850 Contract Labor		169,198	Events were not held to need contract labor
		392,198	392,198	
277-Auto Rental		Decrease	Increase	
	Revenue		103,000	Collections higher than expected
		Increase	Decrease	
61801 Auto Rental	314400 Excise Tax		-	Lower collections, lower trans to GF
	611011 Oper Trans out-275	103,000		
		103,000	103,000	
351-DDA				
		Decrease	Increase	
	Revenue		-	WH and Tad Bond payments are paid out of respective funds, not in 420 to transfer to 351
		Increase	Decrease	
90101 DDA	391160 Oper Trans In-420	9,587,538		
	581100 Principal Bonds		8,908,532	WH and Tad Bond payments are paid out of respective funds, not in 420 to transfer to 351
	582100 Interest Bonds		679,006	WH and Tad Bond payments are paid out of respective funds, not in 420 to transfer to 351
		9,587,538	9,587,538	