

**City of Lithonia**  
**CITY OF LITHONIA - Budget vs Actual**  
 January through April 2018

Income	<u>Jan - Apr 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>31 - TAXES</b>			
<b>311000 - Taxes</b>			
311100 - Real Property - Current Year	0.00	280,000.00	-280,000.00
311101 - Payment in lieu of Property Tax	14,713.47	38,400.00	-23,686.53
311110 - Public Utility - Current Year	41,936.99	55,000.00	-13,063.01
311120 - Public Utility - Prior Year	11,526.86	25,000.00	-13,473.14
311200 - Real Property - Prior Year	26,182.09	37,000.00	-10,817.91
311300 - Personal Property - Current Yr	50.54	15,000.00	-14,949.46
311310 - Motor Vehicle	2,679.29	5,000.00	-2,320.71
311315 - MV Ad Valorem (TAVIT)	5,849.87	13,000.00	-7,150.13
311320 - Mobile Home	1,291.17	800.00	491.17
311340 - Intangible Recording	3,930.15	12,000.00	-8,069.85
311350 - Railroad Equipment	0.00	700.00	-700.00
311400 - Personal Property - Prior Yr	0.00	100.00	-100.00
311600 - Real Estate Transfer Tax	1,974.21	12,000.00	-10,025.79
311710 - Franchise Tax - Electric	76,153.01	75,000.00	1,153.01
311730 - Franchise Tax - Gas	2,520.59	5,000.00	-2,479.41
311750 - Franchise Tax - Tv Cable	2,480.37	12,000.00	-9,519.63
311760 - Franchise Tax - Telephone	1,560.72	7,000.00	-5,439.28
<b>Total 311000 - Taxes</b>	<u>192,849.33</u>	<u>593,000.00</u>	<u>-400,150.67</u>
<b>313000 - General Sales &amp; Use Taxes</b>			
313200 - HOST (State Distribution)	3,900.65	9,000.00	-5,099.35
<b>Total 313000 - General Sales &amp; Use Taxes</b>	<u>3,900.65</u>	<u>9,000.00</u>	<u>-5,099.35</u>
<b>314000 - Selective Sales &amp; Use Taxes</b>			
314200 - Alcoholic Beverage Excise	5,612.64	19,000.00	-13,387.36
<b>Total 314000 - Selective Sales &amp; Use Taxes</b>	<u>5,612.64</u>	<u>19,000.00</u>	<u>-13,387.36</u>
<b>316000 - Business Taxes</b>			
<b>316100 - Business &amp; Occupation Taxes</b>			
316101 - Occ Tax Administrative Fee	2,225.00	2,500.00	-275.00
316102 - Insurance Business Tax	7,425.00	9,000.00	-1,575.00
316100 - Business & Occupation Taxes - Other	16,500.93	20,000.00	-3,499.07
<b>Total 316100 - Business &amp; Occupation Taxes</b>	<u>26,150.93</u>	<u>31,500.00</u>	<u>-5,349.07</u>
316300 - Financial Institution Taxes	16,146.00	11,000.00	5,146.00
316400 - Life Insurance Tax	0.00	132,000.00	-132,000.00
<b>Total 316000 - Business Taxes</b>	<u>42,296.93</u>	<u>174,500.00</u>	<u>-132,203.07</u>
<b>318000 - Other Taxes</b>			
318100 - Energy Excise Tax	136.46	100.00	36.46
<b>Total 318000 - Other Taxes</b>	<u>136.46</u>	<u>100.00</u>	<u>36.46</u>
<b>319000 - Penalties/Int(Delinquent Taxes)</b>	2,269.66	5,500.00	-3,230.34
<b>Total 31 - TAXES</b>	<u>247,065.67</u>	<u>801,100.00</u>	<u>-554,034.33</u>
<b>32 - LICENSES &amp; PERMITS</b>			
<b>321000 - Business Licenses</b>			
321100 - Alcoholic Beverages	828.30	3,300.00	-2,471.70
<b>Total 321000 - Business Licenses</b>	<u>828.30</u>	<u>3,300.00</u>	<u>-2,471.70</u>

**City of Lithonia**  
**CITY OF LITHONIA - Budget vs Actual**  
 January through April 2018

	<u>Jan - Apr 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>322000 · Non-Business Licenses &amp; Permits</b>			
322200 · Building Permit	8,966.37	80,000.00	-71,033.63
322210 · Zoning Permit	375.00	250.00	125.00
322230 · Sign Permit	1,380.00	400.00	980.00
322240 · Peddlers License Fees	300.00	1,500.00	-1,200.00
322250 · Movie Permits	1,800.00	16,000.00	-14,200.00
322900 · Yard Sale Permit	0.00	50.00	-50.00
322910 · Grave Opening Permit	0.00	100.00	-100.00
322920 · Miscellaneous Vendor Permit	0.00	1,500.00	-1,500.00
<b>Total 322000 · Non-Business Licenses &amp; Permits</b>	<u>12,821.37</u>	<u>99,800.00</u>	<u>-86,978.63</u>
<b>Total 32 · LICENSES &amp; PERMITS</b>	13,649.67	103,100.00	-89,450.33
<b>34 · CHARGES FOR SERVICES</b>			
342120 · Report (Accident, Open record)	343.00	1,050.00	-707.00
346400 · Background Checks	4,735.00	11,800.00	-7,065.00
<b>Total 34 · CHARGES FOR SERVICES</b>	<u>5,078.00</u>	<u>12,850.00</u>	<u>-7,772.00</u>
<b>35 · FINES</b>			
351100 · Court Fines	55,048.10	209,000.00	-153,951.90
351110 · Probation	38,665.57	185,000.00	-146,334.43
351200 · Bonds	9,512.81	41,000.00	-31,487.19
<b>Total 35 · FINES</b>	<u>103,226.48</u>	<u>435,000.00</u>	<u>-331,773.52</u>
<b>36 · INVESTMENT INCOME</b>			
361000 · Interest Income	53.57	110.00	-56.43
<b>Total 36 · INVESTMENT INCOME</b>	<u>53.57</u>	<u>110.00</u>	<u>-56.43</u>
371000 · Contributions	2,142.25	2,700.00	-557.75
<b>38 · MISCELLANEOUS REVENUE</b>			
381000 · Rentals and Royalties	144.25	250.00	-105.75
381001 · Facility rental for Movies	5,500.00		
389000 · Miscellaneous Revenue	530.00	3,800.00	-3,270.00
<b>Total 38 · MISCELLANEOUS REVENUE</b>	<u>6,174.25</u>	<u>4,050.00</u>	<u>2,124.25</u>
<b>39 · OTHER FINANCING SOURCES</b>			
392100 · Sale of Assets	200.00		
393600 · Tax Anticipation Note	0.00	125,000.00	-125,000.00
<b>Total 39 · OTHER FINANCING SOURCES</b>	<u>200.00</u>	<u>125,000.00</u>	<u>-124,800.00</u>
<b>Total Income</b>	<u>377,589.89</u>	<u>1,483,910.00</u>	<u>-1,106,320.11</u>
<b>Gross Profit</b>	377,589.89	1,483,910.00	-1,106,320.11
<b>Expense</b>			
<b>51 · PERSONAL SRVCS &amp; EMPLOYEE BENEF</b>			
511000 · Personal Srvcs-Salaries			
511100 · Regular Salaries	181,622.05	554,088.00	-372,465.95
511200 · Part-Time	3,881.21	10,400.00	-6,518.79
511300 · Overtime	1,254.19	4,080.00	-2,825.81

**City of Lithonia**  
**CITY OF LITHONIA - Budget vs Actual**  
January through April 2018

	<u>Jan - Apr 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Total 511000 · Personal Srvc-Salaries</b>	186,757.45	568,568.00	-381,810.55
<b>512000 · Employee Benefits</b>			
512100 · Group Insurance	10,590.57	40,000.00	-29,409.43
512200 · Social Security (Employer)	10,997.62	35,254.00	-24,256.38
512300 · Medicare (Employer)	2,572.04	8,247.00	-5,674.96
512400 · Retirement Contributions	1,963.00	18,000.00	-16,037.00
512600 · Unemployment	2,584.62	3,500.00	-915.38
512700 · Workers' Compensation	20,725.00	25,000.00	-4,275.00
<b>Total 512000 · Employee Benefits</b>	<u>49,432.85</u>	<u>130,001.00</u>	<u>-80,568.15</u>
<b>Total 51 · PERSONAL SRVCS &amp; EMPLOYEE BENEF</b>	236,190.30	698,569.00	-462,378.70
<b>52 · PURCHASED / CONTRACTED SERVICES</b>			
<b>521000 · Professional &amp; Technical Srvc</b>			
521100 · Accounting	5,500.00	16,500.00	-11,000.00
521110 · Payroll Services	1,388.20	4,000.00	-2,611.80
521150 · Technical/Engineer Services	1,240.00	300.00	940.00
521160 · IT Technical Services	0.00	15,000.00	-15,000.00
521200 · Auditing	0.00	9,900.00	-9,900.00
521210 · Franchise Audit	0.00	1,000.00	-1,000.00
521250 · Building inspections	3,682.80	64,000.00	-60,317.20
521260 · Planning & Zoning	0.00	18,000.00	-18,000.00
521300 · Legal Fees	42,674.44	45,000.00	-2,325.56
521400 · Judge Fees	3,620.00	12,000.00	-8,380.00
521401 · Judge Expenses	0.00	1,200.00	-1,200.00
521500 · Solicitor Fees	0.00	10,000.00	-10,000.00
521600 · Public Defender	1,050.00	7,000.00	-5,950.00
521900 · Other Professional Services	0.00	700.00	-700.00
521910 · Georgia Power Retail Strategy	0.00	5,000.00	-5,000.00
521920 · HR Express	0.00	1,000.00	-1,000.00
<b>Total 521000 · Professional &amp; Technical Srvc</b>	<u>59,155.44</u>	<u>210,600.00</u>	<u>-151,444.56</u>
<b>522000 · Purchased / Property Services</b>			
522200 · Maintenance & Repairs	7,608.84	8,000.00	-391.16
522210 · Equipment Maint & Repairs	6,252.88	6,500.00	-247.12
522220 · Auto Repairs & Maintenance	5,708.19	25,000.00	-19,291.81
522320 · Equipment Rental	1,958.00	6,000.00	-4,042.00
<b>Total 522000 · Purchased / Property Services</b>	<u>21,527.91</u>	<u>45,500.00</u>	<u>-23,972.09</u>
<b>523000 · Other Purchased Services</b>			
523100 · Insurance - Liability	21,386.00	51,200.00	-29,814.00
523200 · Telephone & Communications	6,462.25	19,500.00	-13,037.75
523300 · Advertising	800.00	1,700.00	-900.00
523400 · Printing & Binding	0.00	500.00	-500.00
523500 · Travel	1,691.59	1,450.00	241.59
523550 · Meetings & Conferences	330.00	125.00	205.00
523600 · Dues and Fees	2,009.08	5,000.00	-2,990.92
523700 · Education & Training	3,342.72	6,500.00	-3,157.28
523851 · Sanitation	811.26	5,400.00	-4,588.74
523900 · Courtware Solutions	5,016.80	22,500.00	-17,483.20
<b>Total 523000 · Other Purchased Services</b>	<u>41,849.70</u>	<u>113,875.00</u>	<u>-72,025.30</u>

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January through April 2018

	<u>Jan - Apr 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 52 · PURCHASED / CONTRACTED SERVICES	122,533.05	369,975.00	-247,441.95
<b>53 · SUPPLIES</b>			
<b>531000 · General Supplies &amp; Materials</b>			
531100 · Office Supplies	4,789.38	8,900.00	-4,110.62
531130 · Postage & Delivery	50.50	1,800.00	-1,749.50
531210 · Water Service	312.78	800.00	-487.22
531220 · Natural Gas	461.24	2,400.00	-1,938.76
531230 · Electricity	14,841.99	50,000.00	-35,158.01
531270 · Gasoline	7,760.30	24,250.00	-16,489.70
531700 · Other Supplies	9,217.27	4,000.00	5,217.27
531701 · Janitorial Supplies	69.90	800.00	-730.10
531710 · Canine Expenses	10.87	500.00	-489.13
531800 · Uniforms	3,533.12	4,250.00	-716.88
531900 · Other Operating Expenses	4,521.74	8,000.00	-3,478.26
531901 · Community Events	2,225.89	3,500.00	-1,274.11
<b>Total 531000 · General Supplies &amp; Materials</b>	<u>47,794.98</u>	<u>109,200.00</u>	<u>-61,405.02</u>
<b>Total 53 · SUPPLIES</b>	47,794.98	109,200.00	-61,405.02
<b>57 · OTHER COSTS</b>			
572101 · P O A B / Retirement	2,421.44	15,000.00	-12,578.56
572102 · GSCCCA	9,907.31	58,000.00	-48,092.69
572103 · Court Payments to DeKalb County	3,203.10	16,000.00	-12,796.90
573100 · Bond Refunds	1,503.00	3,500.00	-1,997.00
<b>Total 57 · OTHER COSTS</b>	<u>17,034.85</u>	<u>92,500.00</u>	<u>-75,465.15</u>
<b>58 · DEBT SERVICE</b>			
<b>581000 · Principal</b>			
581001 · Police Dept Lease - Principle	3,404.03	10,376.00	-6,971.97
581002 · City Hall Mortgage- Principle	13,132.31	25,500.00	-12,367.69
581250 · Tax Anticipation Loan (TAN)	0.00	125,000.00	-125,000.00
581300 · Principal Payment - Chevrolet	4,500.00	15,000.00	-10,500.00
<b>Total 581000 · Principal</b>	<u>21,036.34</u>	<u>175,876.00</u>	<u>-154,839.66</u>
<b>582000 · Interest</b>			
582001 · Police Dept Lease - Interest	497.01	1,330.00	-832.99
582002 · City Hall Mortgage - Interest	11,384.20	23,500.00	-12,115.80
582500 · Tax Anticipation Note (TAN)	0.00	4,500.00	-4,500.00
<b>Total 582000 · Interest</b>	<u>11,881.21</u>	<u>29,330.00</u>	<u>-17,448.79</u>
<b>Total 58 · DEBT SERVICE</b>	32,917.55	205,206.00	-172,288.45
591000 · Fund Balance Unassigned	0.00	8,460.00	-8,460.00
<b>Total Expense</b>	<u>456,470.73</u>	<u>1,483,910.00</u>	<u>-1,027,439.27</u>
<b>Net Income</b>	<u><b>-78,880.84</b></u>	<u><b>0.00</b></u>	<u><b>-78,880.84</b></u>

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 January through April 2018

	<b>% of Budget</b>
<b>Income</b>	
<b>31 - TAXES</b>	
<b>311000 - Taxes</b>	
311100 - Real Property - Current Year	0.0%
311101 - Payment in lieu of Property Tax	38.32%
311110 - Public Utility - Current Year	76.25%
311120 - Public Utility - Prior Year	46.11%
311200 - Real Property - Prior Year	70.76%
311300 - Personal Property - Current Yr	0.34%
311310 - Motor Vehicle	53.59%
311315 - MV Ad Valorem (TAVIT)	45.0%
311320 - Mobile Home	161.4%
311340 - Intangible Recording	32.75%
311350 - Railroad Equipment	0.0%
311400 - Personal Property - Prior Yr	0.0%
311600 - Real Estate Transfer Tax	16.45%
311710 - Franchise Tax - Electric	101.54%
311730 - Franchise Tax - Gas	50.41%
311750 - Franchise Tax - Tv Cable	20.67%
311760 - Franchise Tax - Telephone	22.3%
<b>Total 311000 - Taxes</b>	<b>32.52%</b>
<b>313000 - General Sales &amp; Use Taxes</b>	
313200 - HOST (State Distribution)	43.34%
<b>Total 313000 - General Sales &amp; Use Taxes</b>	<b>43.34%</b>
<b>314000 - Selective Sales &amp; Use Taxes</b>	
314200 - Alcoholic Beverage Excise	29.54%
<b>Total 314000 - Selective Sales &amp; Use Taxes</b>	<b>29.54%</b>
<b>316000 - Business Taxes</b>	
<b>316100 - Business &amp; Occupation Taxes</b>	
316101 - Occ Tax Administrative Fee	89.0%
316102 - Insurance Business Tax	82.5%
316100 - Business & Occupation Taxes - Other	82.51%
<b>Total 316100 - Business &amp; Occupation Taxes</b>	<b>83.02%</b>
316300 - Financial Institution Taxes	146.78%
316400 - Life Insurance Tax	0.0%
<b>Total 316000 - Business Taxes</b>	<b>24.24%</b>
<b>318000 - Other Taxes</b>	
318100 - Energy Excise Tax	136.46%
<b>Total 318000 - Other Taxes</b>	<b>136.46%</b>
319000 - Penalties/Int(Delinquent Taxes)	41.27%
<b>Total 31 - TAXES</b>	<b>30.84%</b>
<b>32 - LICENSES &amp; PERMITS</b>	
<b>321000 - Business Licenses</b>	
321100 - Alcoholic Beverages	25.1%
<b>Total 321000 - Business Licenses</b>	<b>25.1%</b>

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 January through April 2018

	<b>% of Budget</b>
<b>322000 · Non-Business Licenses &amp; Permits</b>	
322200 · Building Permit	11.21%
322210 · Zoning Permit	150.0%
322230 · Sign Permit	345.0%
322240 · Peddlers License Fees	20.0%
322250 · Movie Permits	11.25%
322900 · Yard Sale Permit	0.0%
322910 · Grave Opening Permit	0.0%
322920 · Miscellaneous Vendor Permit	0.0%
<b>Total 322000 · Non-Business Licenses &amp; Permits</b>	<b>12.85%</b>
<b>Total 32 · LICENSES &amp; PERMITS</b>	13.24%
<b>34 · CHARGES FOR SERVICES</b>	
342120 · Report (Accident, Open record)	32.67%
346400 · Background Checks	40.13%
<b>Total 34 · CHARGES FOR SERVICES</b>	<b>39.52%</b>
<b>35 · FINES</b>	
351100 · Court Fines	26.34%
351110 · Probation	20.9%
351200 · Bonds	23.2%
<b>Total 35 · FINES</b>	<b>23.73%</b>
<b>36 · INVESTMENT INCOME</b>	
361000 · Interest Income	48.7%
<b>Total 36 · INVESTMENT INCOME</b>	<b>48.7%</b>
371000 · Contributions	79.34%
<b>38 · MISCELLANEOUS REVENUE</b>	
381000 · Rentals and Royalties	57.7%
381001 · Facility rental for Movies	
389000 · Miscellaneous Revenue	13.95%
<b>Total 38 · MISCELLANEOUS REVENUE</b>	<b>152.45%</b>
<b>39 · OTHER FINANCING SOURCES</b>	
392100 · Sale of Assets	
393600 · Tax Anticipation Note	0.0%
<b>Total 39 · OTHER FINANCING SOURCES</b>	<b>0.16%</b>
<b>Total Income</b>	<b>25.45%</b>
<b>Gross Profit</b>	25.45%
<b>Expense</b>	
<b>51 · PERSONAL SRVCS &amp; EMPLOYEE BENE</b>	
511000 · Personal Srvcs-Salaries	
511100 · Regular Salaries	32.78%
511200 · Part-Time	37.32%
511300 · Overtime	30.74%

**City of Lithonia**  
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January through April 2018

	<b>% of Budget</b>
<b>Total 511000 · Personal Srvc-Salaries</b>	32.85%
<b>512000 · Employee Benefits</b>	
512100 · Group Insurance	26.48%
512200 · Social Security (Employer)	31.2%
512300 · Medicare (Employer)	31.19%
512400 · Retirement Contributions	10.91%
512600 · Unemployment	73.85%
512700 · Workers' Compensation	82.9%
<b>Total 512000 · Employee Benefits</b>	38.03%
<b>Total 51 · PERSONAL SRVCS &amp; EMPLOYEE BENEF</b>	33.81%
<b>52 · PURCHASED / CONTRACTED SERVICES</b>	
<b>521000 · Professional &amp; Technical Srvc</b>	
521100 · Accounting	33.33%
521110 · Payroll Services	34.71%
521150 · Technical/Engineer Services	413.33%
521160 · IT Technical Services	0.0%
521200 · Auditing	0.0%
521210 · Franchise Audit	0.0%
521250 · Building inspections	5.75%
521260 · Planning & Zoning	0.0%
521300 · Legal Fees	94.83%
521400 · Judge Fees	30.17%
521401 · Judge Expenses	0.0%
521500 · Solicitor Fees	0.0%
521600 · Public Defender	15.0%
521900 · Other Professional Services	0.0%
521910 · Georgia Power Retail Strategy	0.0%
521920 · HR Express	0.0%
<b>Total 521000 · Professional &amp; Technical Srvc</b>	28.09%
<b>522000 · Purchased / Property Services</b>	
522200 · Maintenance & Repairs	95.11%
522210 · Equipment Maint & Repairs	96.2%
522220 · Auto Repairs & Maintenance	22.83%
522320 · Equipment Rental	32.63%
<b>Total 522000 · Purchased / Property Services</b>	47.31%
<b>523000 · Other Purchased Services</b>	
523100 · Insurance - Liability	41.77%
523200 · Telephone & Communications	33.14%
523300 · Advertising	47.06%
523400 · Printing & Binding	0.0%
523500 · Travel	116.66%
523550 · Meetings & Conferences	264.0%
523600 · Dues and Fees	40.18%
523700 · Education & Training	51.43%
523851 · Sanitation	15.02%
523900 · Courtware Solutions	22.3%
<b>Total 523000 · Other Purchased Services</b>	36.75%

**City of Lithonia**  
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	<b>% of Budget</b>
Total 52 · PURCHASED / CONTRACTED SERVICES	33.12%
53 · SUPPLIES	
531000 · General Supplies & Materials	
531100 · Office Supplies	53.81%
531130 · Postage & Delivery	2.81%
531210 · Water Service	39.1%
531220 · Natural Gas	19.22%
531230 · Electricity	29.68%
531270 · Gasoline	32.0%
531700 · Other Supplies	230.43%
531701 · Janitorial Supplies	8.74%
531710 · Canine Expenses	2.17%
531800 · Uniforms	83.13%
531900 · Other Operating Expenses	56.52%
531901 · Community Events	63.6%
Total 531000 · General Supplies & Materials	43.77%
Total 53 · SUPPLIES	43.77%
57 · OTHER COSTS	
572101 · P O A B / Retirement	16.14%
572102 · GSCCCA	17.08%
572103 · Court Payments to DeKalb County	20.02%
573100 · Bond Refunds	42.94%
Total 57 · OTHER COSTS	18.42%
58 · DEBT SERVICE	
581000 · Principal	
581001 · Police Dept Lease - Principle	32.81%
581002 · City Hall Mortgage- Principle	51.5%
581250 · Tax Anticipation Loan (TAN)	0.0%
581300 · Principal Payment - Chevrolet	30.0%
Total 581000 · Principal	11.96%
582000 · Interest	
582001 · Police Dept Lease - Interest	37.37%
582002 · City Hall Mortgage - Interest	48.44%
582500 · Tax Anticipation Note (TAN)	0.0%
Total 582000 · Interest	40.51%
Total 58 · DEBT SERVICE	16.04%
591000 · Fund Balance Unassigned	0.0%
Total Expense	30.76%
Net Income	100.0%