



FY2019 Budget Amendment #02 (EOY)

Overview

The primary purpose of this budget amendment is to adjust the allocation of some expenditures and recognize activity from the fiscal year that was not previously captured in the budget process. While some of the adjustments appear to be minor, they are important because they not only help us gain a clearer picture of what our revenues and expenditures are, they also help us better understand where our funds are coming from and where they are being used. This helps us fine tune our future budgets as well.

General Fund

The amendments to the fiscal year 2019 budget detailed below include items that have come to management's attention during the fiscal year that was not previously captured in the budget process.

Revenue:

Increases

The budget for the following revenue line items is being increased due to receipts received over anticipated amounts.

• Local option sales/use taxes	\$30,000
• Alcoholic beverage excise taxes	\$8,000
• Insurance premium taxes	\$9,000
• Building and signs	\$25,000
• Motor vehicle tag collection	\$30,000
• Cemetery fees	\$20,000
• Sale of assets	\$2,400

Decreases

The budget for the following revenue line items is being decreased due to receipts received below anticipated amounts.

• Alcoholic beverage licenses	\$(6,000)
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Other Increases and Decreases

• Planning and development fees	\$325,000
• The increase to this revenue line item represents a reclassification of fees that were previously receipted as permit revenue that is more accurately reported as planning and development fees.	
• Zoning and land use	\$(80,000)
• The decrease to this revenue line item represents a reclassification of fees that were previously receipted as zoning and land use permit revenue that is more accurately reported as planning and development fees.	

Expenditure:

- **General Government personal services and employee benefits** **\$(57,900)**
 - An increase to this line item reflects additional hours budgeted for the event coordinator's position. The budget has been amended from two days per week to three and a half days per week. **\$8,900**
 - A decrease to this line item to reflect the removal of a position added during the year but not filled. **\$(66,800)**
- **General Government professional services** **\$48,000**
 - An increase to this line item reflects an increase in IT service costs incurred during FY2019. **\$3,000**
 - An increase to this line item reflects an increase in legal fees incurred during FY2019. **\$45,000**
- **General Government lawn care** **\$1,500**
 - An increase to this line item reflects an increase in lawn care service costs incurred during FY2019.
- **General Government repairs and maintenance** **\$(57,000)**
 - A decrease to this line item is to reclassify the budget for the City Hall renovation to buildings and improvements. **\$(60,000)**
 - An increase to this line item reflects added costs of replacing gas lines and installing a new furnace. **\$3,000**
- **General Government communications** **\$4,000**
 - An increase to this line item reflects an increase in internet and phone service fees incurred during FY2019.
- **General Government advertising** **\$3,000**
 - An increase to this line item reflects an increase in advertising costs incurred during FY2019.
- **General Government dues and fees** **\$3,500**
 - An increase to this line item reflects an increase in payroll service fees incurred during FY2019. **\$1,000**
 - An increase to this line item reflects an increase in dues and fees over anticipated levels (ICMA, GMA, Literate Program). **\$2,500**
- **General Government supplies and materials** **\$5,500**
 - An increase to this line item reflects an increase in supplies and materials incurred during FY2019.
- **General Government buildings and improvements** **\$37,000**
 - The increase to this line item is to reclassify the budget for the City Hall renovation from repairs and maintenance. The remaining balance of \$23,000 project budget will be carried over to FY2020.
- **Executive travel** **\$(10,000)**
 - The decrease to this line item reflects travel costs below anticipated levels.
- **Executive contract labor** **\$6,200**
 - The increase to this line item reflects the costs of security officers attendance at public meetings.
- **Highways and Streets professional services** **\$(19,000)**
 - The decrease to this line item reflects funding for tree removal projects that were not performed in FY19.

- **Highways and Streets lawn care** **\$6,000**
 - The increase to this line item reflects added costs of paver installation and shrubbery removal.
- **Highways and Streets repairs and maintenance** **\$60,000**
 - The increase to this line item represents, in part, two resurfacing projects that cost more than initially budgeted. \$35,000
 - The increase to this line item represents, in part, two resurfacing projects completed during FY19 that the City initially planned to be funded by LMIG. Since 2019 LMIG funds were not received the general fund budget covers these projects. \$25,000
- **Highways and Streets small equipment** **\$4,000**
 - The increase to this line item provides funding for two speed signs not included in the original budget.
- **Recreation buildings and improvements** **\$(10,000)**
 - The decrease to this line item reflects a correction for double counting the Darby Building renovation project also budgeted in the General Government Department.
- **Planning and Zoning professional services** **\$30,000**
 - The increase to this line item reflects plan review costs above anticipated levels in FY19.

Fund Balance:

The cumulative result of these adjustments is an increase to General Fund revenues in the amount of \$363,400 and an increase to General Fund expenditures in the amount of \$54,800. This results in a budgeted surplus of approximately \$318,490.

Grant Funds

Revenue:

- **Local Maintenance Improvement Grant (LMIG)** **\$(25,000)**
 - The revenue line item is decreasing to acknowledge the City did not receive funding from the 2020 Local Maintenance and Improvement LMIG Grant (LMIG) Program in FY19.

Expenditure:

- **Repairs and maintenance (LMIG)** **\$(25,000)**
 - This line item is decreasing to acknowledge the City did not receive funding from the 2020 LMIG Program in FY19.

SPLOST Fund

Revenue:

- **SPLOST Revenues** **\$37,000**
 - The increase in this line item reflects SPLOST revenues received above anticipated levels in FY19.

Expenditure:

- **W/S Transfers Out** **\$350,000**
 - The increase in this line item reflects the addition of funding for debt service as a SPLOST project as approved by the SPLOST6 Committee on January 11, 2019. The transfer reflects activity for FY19 as well as catchup for FY18.
- **W/S Transfers Out** **\$140,000**
 - The increase in this line item reflects the funding for Amy Industrial Lane as approved by the SPLOST6 Committee on August 26, 2019.

Water Fund

Revenue:

Increases

The budget for the following revenue line items is being increased due to receipts received over anticipated amounts.

- Refuse collection charges **\$30,000**
- Water charges **\$75,000**
- Water TAP fees **\$103,000**
- PCS maintenance charges **\$10,000**
- Sewerage charges **\$11,000**
- Sewer TAP fees **\$586,000**
- Other fees-late fees **\$17,000**

Other Increases and Decreases

- **Local grants** **\$(311,000)**
 - The decrease to this revenue line item is due to the timing of the ARC grant. Only one grant draw was made in FY19.
- **Developer contribution** **\$(461,000)**
 - The decrease to this revenue line item represents a change in how the contribution is being applied. The revenue for the prepaid TAP fees from Kolter is recognized first. The remaining developer contributions will be recognized in FY20.
- **Proceeds from the issuance of debt** **\$(208,000)**
 - The decrease in this line item is due to timing of the GEFA draws.
- **Transfers in** **\$490,000**
 - The increase in this line item reflects funding for debt service from SPLOST6 and for Amy Industrial Lane from SPLOST6.

Expenditure:

- **Sanitation and Wastewater Department depreciation** **\$(150,000)**
 - The decrease in this line item reflects depreciation expense split between the Sanitation and Wastewater Department and the Water Department.
- **Water Department MS4** **\$50,000**
 - The increase in this line item reflects MS4 charges above anticipated levels in FY19.
- **Water Department water/sewerage** **\$37,000**
 - The increase in this line item reflects water/sewerage utility costs above anticipated levels in FY19.
- **Water Department depreciation** **\$175,000**
 - The increase in this line item reflects depreciation expense not previously budgeted in the Water Department.
- **Water Department loss on disposal of assets** **\$37,000**
 - The increase in this line item reflects loss on disposal of assets not previously budgeted.

Fund Balance:

The cumulative result of these adjustments is an increase to Water/Sewer/Garbage Fund revenues in the amount of \$342,000 and an increase to Water/Sewer/Garbage Fund expenditures in the amount of \$149,000. This results in a budgeted surplus of approximately \$797,280.

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019 Proposed EOY Budget Amendment	Increase/ (Decrease)
Fund 100 - General Fund						
Taxes	498,045	595,627	609,353	537,800	584,800	47,000
Licenses and Permits	228,935	320,561	447,541	506,400	445,400	(61,000)
Intergovernmental Revenues	20,631	30,979	-	-	-	-
Charges for Services	93,385	136,714	423,172	52,100	427,100	375,000
Investment Income	611	1,853	792	1,000	1,000	-
Contributions and Donations	-	-	-	-	-	-
Miscellaneous	31,561	25,625	23,749	17,100	17,100	-
Other Financing Sources	-	-	2,450	-	2,400	2,400
Subtotal General Fund Revenues	873,168	1,111,359	1,507,057	1,114,400	1,477,800	363,400
Fund Balance - (Surplus) Use	-	-	-	(9,890)	(318,490)	(308,600)
Total General Fund Revenues	873,168	1,111,359	1,507,057	1,104,510	1,159,310	54,800
General Fund Departmental Budgets						
General Government	121,846	362,161	377,899	393,200	380,800	(12,400)
Executive	2,697	2,295	12,685	22,150	18,350	(3,800)
Highways and Streets	56,873	152,515	256,235	214,210	265,210	51,000
Culture and Recreation	50,709	73,510	18,794	40,800	30,800	(10,000)
Planning and Zoning	159,988	259,033	452,623	434,150	464,150	30,000
Interfund Transfers						
To Water Fund	-	-	-	-	-	-
Total General Fund Expenditures	392,112	849,514	1,118,237	1,104,510	1,159,310	54,800
Net Revenues over Expenditures	481,056	261,845	388,820	-	-	-
Fund 250 - Multiple Grants Fund						
Revenues	-	-	4,514	57,008	32,008	(25,000)
Expenditures	-	-	29,522	57,008	32,008	(25,000)
Surplus/(Deficit)	-	-	(25,008)	-	-	-
Fund 3xx - Special Local Option Sales Tax (SPLOST) Fund						
Revenues	100,538	245,397	270,503	175,000	490,000	315,000
Expenditures	552,768	48,335	490,000	-	490,000	490,000
Surplus/(Deficit)	(452,230)	197,062	(219,497)	175,000	-	(175,000)
Fund 500 - Water Fund						
Revenues	2,680,996	2,113,818	4,229,178	3,285,270	3,434,270	149,000
Expenditures	1,632,167	2,246,668	2,415,021	3,285,270	3,434,270	149,000
Surplus/(Deficit)	1,048,830	(132,850)	1,814,157	-	-	-

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019 Proposed EOY Budget Amendment	Increase/ (Decrease)
Franchise taxes-Electric	69,101	106,041	91,808	73,800	73,800	-
Franchise taxes-Gas	6,877	6,405	8,489	7,500	7,500	-
Franchise taxes-Television Cable	16,811	20,000	21,615	18,100	18,100	-
Franchise taxes-Telephone	9,347	9,628	8,700	10,000	10,000	-
Local option sales/use taxes	245,075	281,113	305,436	275,000	305,000	30,000
Alcoholic beverage excise taxes	21,683	29,789	30,201	22,200	30,200	8,000
Energy excise taxes	12,057	14,418	13,687	12,000	12,000	-
Business and occupation taxes	19,563	21,248	16,892	16,000	16,000	-
Insurance premium taxes	91,517	98,696	105,888	96,700	105,700	9,000
Financial institutions taxes	5,480	5,989	5,869	5,500	5,500	-
Business license penalty	533	2,300	769	1,000	1,000	-
Operating-non categorical	-	30,979	-	-	-	-
State govt grants-other	20,631	-	-	-	-	-
Alcoholic beverage licenses	26,600	8,800	8,800	14,800	8,800	(6,000)
Insurance	7,713	7,697	6,575	6,600	6,600	-
Building and signs	191,023	265,239	427,114	400,000	425,000	25,000
Zoning and land use	3,600	38,825	5,052	85,000	5,000	(80,000)
Planning and development fees	-	-	324,185	-	325,000	325,000
Motor vehicle tag collection	26,863	42,344	66,091	35,000	65,000	30,000
Election qualifying fee	54	90	72	-	-	-
Sale of maps and publications	1,600	-	-	-	-	-
Refuse collection charges	-	-	-	-	-	-
Activity fees (fall festival)	44,525	40,285	-	-	-	-
Hoschton special events	4,388	8,946	2,507	7,000	7,000	-
Cemetery fees	15,780	45,050	30,140	10,000	30,000	20,000
Bad check fees	175	(1)	177	100	100	-
Interest revenues	611	1,853	792	1,000	1,000	-
Miscellaneous revenue	15,741	3,760	3,934	100	100	-
Depot	15,820	18,540	15,425	15,000	15,000	-
City square building	-	3,325	4,390	2,000	2,000	-
Sale of assets	-	-	2,450	-	2,400	2,400
Subtotal Revenues	873,168	1,111,359	1,507,057	1,114,400	1,477,800	363,400
Fund Balance - (Surplus) Use	-	-	-	(9,890)	(318,490)	(308,600)
	873,168	1,111,359	1,507,057	1,104,510	1,159,310	54,800

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Category Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019 Proposed EOY Budget Amendment	Increase/ (Decrease)
Personal Services and Employee Benefits	54,102	178,065	184,248	269,200	211,300	(57,900)
Purchased/Contracted Services	280,962	518,331	800,304	741,300	817,500	76,200
Supplies	49,934	72,608	85,677	72,510	82,010	9,500
Capital Outlays	6,950	80,510	48,007	21,500	48,500	27,000
Other Costs	163	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total General Government Expenditures	392,112	849,514	1,118,237	1,104,510	1,159,310	54,800

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Dept. 1000

General Government

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019 Proposed EOY Budget Amendment	Increase/ (Decrease)
Regular employees	33,054	93,548	54,814	101,200	55,000	(46,200)
Group insurance	1,303	4,923	2,661	11,400	5,700	(5,700)
Social Security (FICA) contributions	3,883	5,908	5,209	7,800	4,200	(3,600)
Retirement contributions	859	2,225	1,188	2,700	1,100	(1,600)
Unemployment insurance	(2,896)	2,104	-	-	-	-
Workers' compensation	6,794	1,866	2,789	2,000	1,200	(800)
Other employee benefits	-	3,340	2,748	4,800	4,800	-
Professional	36,094	110,888	173,697	127,000	175,000	48,000
Disposal	-	196	196	600	600	-
Custodial	1,495	3,241	9,125	9,000	9,000	-
Lawn care	1,170	6,350	6,892	5,700	7,200	1,500
Repairs/maintenance	2,652	6,341	10,709	68,000	11,000	(57,000)
Rental-equip/vehicles	2,280	2,376	2,964	2,000	2,000	-
Insurance, other than employee benefits	2,820	16,938	11,588	10,800	10,800	-
Communications	8,054	8,611	11,499	8,000	12,000	4,000
Advertising	1,262	2,101	4,930	2,000	5,000	3,000
Printing and binding	367	222	979	500	500	-
Travel	382	1,439	3,265	3,000	3,000	-
Dues and fees	6,282	8,399	9,555	6,500	10,000	3,500
Education and training	-	1,555	3,957	3,000	3,000	-
Contract labor	1,400	-	-	-	-	-
Other	-	1,253	-	500	500	-
Supplies and materials	10,655	11,935	15,669	11,000	16,500	5,500
Natural gas	1,138	813	389	1,200	1,200	-
Electricity	788	536	-	-	-	-
Food	772	2,203	3,020	1,500	1,500	-
Small Equipment	-	-	3,550	3,000	3,000	-
Buildings and improvements	-	22,927	36,507	-	37,000	37,000
Furniture and fixtures	1,075	5,642	-	-	-	-
Other equipment	-	34,283	-	-	-	-
Payments-other agencies	163	-	-	-	-	-
Total General Government Expenditures	121,846	362,161	377,899	393,200	380,800	(12,400)

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Dept. 1300
Executive

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019 Proposed EOY Budget Amendment	Increase/ (Decrease)
Regular employees	-	-	2,282	3,300	3,300	-
Workers' compensation	-	-	-	100	100	-
Printing and binding	16	111	101	500	500	-
Travel	778	850	677	11,750	1,750	(10,000)
Dues and fees	-	-	625	-	-	-
Education and training	1,067	740	2,530	5,250	5,250	-
Contract labor	-	-	6,200	-	6,200	6,200
Supplies and materials	-	-	-	200	200	-
Food	836	594	270	500	500	-
Books and periodicals	-	-	-	150	150	-
Small equipment	-	-	-	400	400	-
Total Executive Expenditures	2,697	2,295	12,685	22,150	18,350	(3,800)

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Dept. 4200
Highways and Streets

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019	Increase/ (Decrease)
					Proposed EOY Budget Amendment	
Regular employees	11,822	49,447	29,878	38,600	38,600	-
Group insurance	2,553	7,147	4,909	8,600	8,600	-
Social Security (FICA) contributions	(2,525)	1,680	2,653	3,000	3,000	-
Retirement contributions	-	390	365	700	700	-
Unemployment insurance	(744)	-	-	-	-	-
Workers' compensation	-	-	1,275	800	800	-
Professional	2,150	6,099	2,400	22,500	3,500	(19,000)
Disposal	-	-	452	-	-	-
Lawn care	4,920	4,840	11,180	5,400	11,400	6,000
Repairs/maintenance	436	21,838	131,507	68,500	128,500	60,000
Rental-equip/vehicles	200	1,114	999	1,500	1,500	-
Communications	360	401	602	800	800	-
Dues and Fees	-	2,059	-	2,500	2,500	-
Supplies and materials	7,555	13,507	15,478	12,000	12,000	-
Natural gas	-	323	916	260	260	-
Electricity	22,458	28,714	31,821	32,300	32,300	-
Gasoline	1,812	2,917	4,246	2,750	2,750	-
Small equipment	-	3,439	6,054	2,500	6,500	4,000
Infrastructure	-	-	11,500	11,500	11,500	-
Machinery	-	8,600	-	-	-	-
Other Equipment	5,875	-	-	-	-	-
Total Public Works Expenditures	56,873	152,515	256,235	214,210	265,210	51,000

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Dept. 6000

Culture and Recreation

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019 Proposed EOY Budget Amendment	Increase/ (Decrease)
Custodial	2,585	4,285	-	-	-	-
Lawn care	2,145	850	-	1,000	1,000	-
Repairs/maintenance	1,562	851	5,685	11,500	11,500	-
Communications	197	90	405	200	200	-
Advertising	-	823	1,993	1,000	1,000	-
Printing and binding	1,575	-	-	-	-	-
Dues and fees (festival)	32,270	21,770	-	600	600	-
Special events (festival)	143	21,707	-	-	-	-
Hoschton events	6,080	7,535	3,281	7,500	7,500	-
Contract labor	360	195	5,656	6,500	6,500	-
Supplies and materials	1,667	2,034	1,773	1,500	1,500	-
Electricity	1,050	1,461	-	-	-	-
Small equipment	1,075	2,851	-	1,000	1,000	-
Buildings and improvements	-	9,058	-	10,000	-	(10,000)
Total Culture and Recreation Expenditures	50,709	73,510	18,794	40,800	30,800	(10,000)

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Dept. 7400

Planning and Zoning

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019 Proposed EOY Budget Amendment	Increase/ (Decrease)
Regular employees	-	4,807	59,351	69,500	69,500	-
Group insurance	-	-	6,054	5,700	5,700	-
Social Security (FICA) contributions	-	682	5,227	5,400	5,400	-
Retirement contributions	-	-	1,732	2,100	2,100	-
Workers' compensation	-	-	1,112	1,500	1,500	-
Professional	158,372	250,567	371,808	340,700	370,700	30,000
Technical	-	-	3,165	5,000	5,000	-
Communications	-	-	360	-	-	-
Advertising	1,487	1,697	972	2,000	2,000	-
Printing and binding	-	-	148	-	-	-
Travel	-	-	96	-	-	-
Dues and fees	-	-	107	-	-	-
Supplies and materials	-	301	1,543	1,000	1,000	-
Small equipment	129	980	948	1,250	1,250	-
Payments-other agencies	-	-	-	-	-	-
Total Planning and Zoning Expenditures	159,988	259,033	452,623	434,150	464,150	30,000

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Dept. 9000
Transfers

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019 Proposed EOY Budget Amendment	Increase/ (Decrease)
Operating transfers out	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Fund 250 Multiple Grants Fund

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019 Proposed EOY Budget Amendment	Increase/ (Decrease)
Federal operating grant	-	-	-	-	-	-
Federal capital grant	-	-	-	-	-	-
State operating grant	-	-	4,514	7,000	7,000	-
State capital grant	-	-	-	-	-	-
Local grant	-	-	-	25,000	-	(25,000)
Fund Balance - (Surplus) Use	-	-	-	25,008	25,008	-
Total Revenues	-	-	4,514	57,008	32,008	(25,000)
Professional	-	-	-	-	-	-
Repairs & maintenance	-	-	25,008	50,008	25,008	(25,000)
Supplies and materials	-	-	4,514	7,000	7,000	-
Site improvements	-	-	-	-	-	-
Building and improvements	-	-	-	-	-	-
Total Expenditures	-	-	29,522	57,008	32,008	(25,000)
Net Revenues & Expenditures	-	-	(25,008)	-	-	-

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
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Fund 3xx SPLOST Funds

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019 Proposed EOY Budget Amendment	Increase/ (Decrease)
SPLOST - W/S	75,199	183,801	202,877	175,000	200,000	25,000
SPLOST - Recreation	5,013	12,331	13,525	10,000	13,000	3,000
SPLOST - Roads	20,053	49,013	54,101	45,000	54,000	9,000
Interest - W/S	147	-	-	-	-	-
Interest - Roads	127	-	-	-	-	-
Interest - SPLOST 6	-	253	-	-	-	-
Fund Balance - (Surplus) Use	-	-	-	(55,000)	223,000	278,000
Total Revenues	100,538	245,397	270,503	175,000	490,000	315,000
Water/Sewer SPLOST Dues & Fees	-	-	-	-	-	-
Water/Sewer SPLOST Site Improvements	-	20,686	-	-	-	-
Roads SPLOST Repairs & Maintenance	-	27,649	-	-	-	-
Roads SPLOST Dues & Fees	-	-	-	-	-	-
Recreation SPLOST Dues & Fees	-	-	-	-	-	-
Capital Projects Expense - Recreation	236	-	-	-	-	-
Capital Projects Expense - Roads	15,200	-	-	-	-	-
W/S Transfers Out	537,332	-	490,000	-	490,000	490,000
Total Expenditures	552,768	48,335	490,000	-	490,000	490,000
Net Revenues & Expenditures	(452,230)	197,062	(219,497)	175,000	-	(175,000)

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Dept. 4300 & 4400
Fund 500 Water

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019	Increase/ (Decrease)
					Proposed EOY Budget Amendment	
Federal capital grants	-	196,680	-	-	-	-
Local grants	-	396	38,308	350,000	39,000	(311,000)
Refuse collection charges	112,603	138,036	149,366	120,000	150,000	30,000
Water charges	530,743	570,822	734,873	658,000	733,000	75,000
Installation water charge (TAP)	218,400	225,590	442,920	339,000	442,000	103,000
Water reconnection charge	2,936	3,150	6,420	3,000	3,000	-
PCS maintenance	23,794	23,406	28,931	20,000	30,000	10,000
Sewerage charges	456,342	388,460	515,420	504,000	515,000	11,000
Sewer connection charge (TAP)	525,083	488,496	757,250	950,000	760,000	(190,000)
Sewer connection charge (TAP)-Kolter	-	-	776,250	-	776,000	776,000
Other fees - late fees	25,326	34,237	42,405	25,000	42,000	17,000
Miscellaneous revenue	-	21,600	(0)	5,000	5,000	-
Reimb for damaged property	-	325	-	300	300	-
Interest revenues	1,962	2,579	3,558	2,200	2,200	-
Investment income - other	10	41	-	50	50	-
Developer contribution	-	20,000	23,750	485,000	24,000	(461,000)
Transfers in	783,797	-	490,000	-	490,000	490,000
Proceeds from issuance of debt	-	-	219,926	428,000	220,000	(208,000)
Subtotal Revenues	2,680,996	2,113,818	4,229,178	3,889,550	4,231,550	342,000
Net position - (Surplus) Use	-	-	-	(604,280)	(797,280)	(193,000)
Total Revenues	2,680,996	2,113,818	4,229,178	3,285,270	3,434,270	149,000

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Dept. 4300 & 4400
Fund 500 Water

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019	Increase/ (Decrease)
					Proposed EOY Budget Amendment	
Sanitation and Wastewater Department:						
Regular employees	65,340	90,684	134,777	132,300	132,300	-
Group insurance	4,800	4,408	9,902	5,700	5,700	-
Social Security (FICA)	4,778	7,682	11,734	10,000	10,000	-
Retirement contributions	1,716	2,258	3,517	3,700	3,700	-
Unemployment insurance	770	289	-	-	-	-
Workers' compensation	-	-	1,556	1,800	1,800	-
Other employee benefits	-	-	1,069	-	-	-
Professional	47,534	18,493	86,185	80,000	80,000	-
Professional / P&Z assit/site inspections	-	2,047	8,375	2,000	2,000	-
Professional / Azalea Subdivision	-	3,485	6,855	-	-	-
Professional / Brighton Park sub	-	22,278	-	25,000	25,000	-
Professional / Winterset Subdivision	-	3,580	4,530	-	-	-
Technical	(60)	9,082	3,581	25,000	25,000	-
Disposal	97,670	115,059	132,693	114,900	114,900	-
Repairs and maintenance	47,571	48,037	49,838	63,000	63,000	-
Repairs and maintenance / White St. Pump	5,896	3,956	-	-	-	-
Scada	11,000	7,747	11,339	10,000	10,000	-
Rental-equip/vehicles	-	-	348	-	-	-
Insurance	9,552	10,206	10,588	10,800	10,800	-
Communications	2,756	7,734	7,691	10,100	10,100	-
Advertising	-	499	1,598	200	200	-
Travel	534	-	499	2,350	2,350	-
Dues and fees	1,898	1,258	1,817	4,010	4,010	-
Education and training	370	165	658	1,600	1,600	-
Supplies and materials	27,170	33,943	26,410	30,000	30,000	-
Electricity	36,175	44,395	50,345	48,920	48,920	-
Gasoline	2,096	3,572	2,679	4,000	4,000	-
Food	147	95	179	200	200	-
Books and periodicals	-	30	-	100	100	-
Small equipment	1,407	9,773	1,020	5,000	5,000	-
Depreciation	297,331	320,260	147,552	300,000	150,000	(150,000)
Loss on disposal of assets	-	-	6,495	-	-	-
Total Sanitation and Wastewater	667,899	771,013	723,830	890,680	740,680	(150,000)

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Dept. 4300 & 4400
Fund 500 Water

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019	Increase/ (Decrease)
					Proposed EOY Budget Amendment	
Water Department:						
Regular employees	138,163	81,885	125,973	119,600	119,600	-
Group insurance	9,093	3,664	9,886	5,700	5,700	-
Social Security (FICA)	9,281	7,026	10,938	9,000	9,000	-
Retirement contributions	2,838	2,314	3,834	3,300	3,300	-
Unemployment insurance	2,871	975	-	-	-	-
Workers' compensation	-	-	1,351	1,600	1,600	-
Other employee benefits	-	-	1,678	-	-	-
Professional	49,256	9,493	65,098	69,000	69,000	-
MS4	47,383	26,582	90,140	40,000	90,000	50,000
Technical	4,610	34,074	4,580	50,000	50,000	-
Repairs and maintenance	13,338	28,716	49,786	25,000	25,000	-
Rental-equip/vehicles	-	-	348	-	-	-
Communications	5,673	5,167	3,009	8,100	8,100	-
Advertising	-	-	67	100	100	-
Printing and binding	505	120	846	500	500	-
Travel	205	1,394	803	1,800	1,800	-
Dues and fees	3,113	1,942	1,662	2,100	2,100	-
Education and training	725	300	424	1,000	1,000	-
Contract labor	-	-	11,430	-	-	-
Other	-	3,150	-	-	-	-
Supplies and materials	20,040	19,249	74,172	35,000	35,000	-
Water/sewerage	128,137	-	178,864	142,500	179,500	37,000
Electricity	-	-	156	15,000	15,000	-
Gasoline	1,995	1,290	2,685	4,000	4,000	-
Water	-	152,750	-	-	-	-
Small equipment	-	40,239	1,006	5,000	5,000	-
Depreciation	-	-	175,083	-	175,000	175,000
Loss on disposal of assets	-	-	36,964	-	37,000	37,000
Principal - other	-	227,428	232,947	251,333	251,333	-
Principal - bonds	-	11,000	12,000	12,000	12,000	-
Interest - other	-	137,666	124,784	123,608	123,608	-
Interest - bonds	-	1,750	1,200	1,200	1,200	-
Total Water	437,269	802,771	1,221,715	926,492	1,225,492	299,000
Total Operating Budget	1,105,169	1,573,784	1,945,545	1,817,172	1,966,172	149,000

City of Hoschton
FYE 2019 Proposed EOY Budget Amendment
May XX, 2020

Dept. 4300 & 4400
Fund 500 Water

Account Description	FYE 2017 Actual	FYE 2018 Actual	FYE 2019 Actual (unaudited)	FYE 2019 Amended Budget	FYE 2019	Increase/ (Decrease)
					Proposed EOY Budget Amendment	
Capital Projects Budget						
Sanitation and Wastewater Department:						
Vehicles	1,050	30,960	-	-	-	-
Machinery/equipment - other	-	8,601	-	-	-	-
Other equipment	-	21,277	-	-	-	-
White Street Pump St. Upgrades	29,057	318,144	-	-	-	-
WWTP Upgrades	406,177	175,603	31,000	49,397	49,397	-
Industrial Park Sewer Exp Project	16,805	63,960	116,665	686,040	686,040	-
Water/Sewer Expansion	8,783	-	-	-	-	-
Kolter Homes	-	6,495	-	3,505	3,505	-
Action Technology Sewer Upgrade	-	-	-	58,000	58,000	-
Panther Court Sewer Upgrade	-	-	5,500	10,000	10,000	-
Total Sanitation and Wastewater	461,872	625,040	153,165	806,942	806,942	-
Water Department:						
Ground Well Upgrades	22,580	38,920	223,626	429,080	429,080	-
2nd Braselton Water Connection	40,707	-	-	-	-	-
Water Valve Location	1,840	8,924	11,070	35,076	35,076	-
North Water Tank	-	-	-	-	-	-
Study of Alternative Water Sources	-	-	-	25,000	25,000	-
Water Model	-	-	34,900	42,000	42,000	-
Machinery	-	-	46,715	130,000	130,000	-
Total Water	65,127	47,844	316,311	661,156	661,156	-
Total Capital Projects Budget	526,998	672,884	469,476	1,468,098	1,468,098	-
Total Operating and Capital Expenses	1,632,167	2,246,668	2,415,021	3,285,270	3,434,270	149,000
Net Change in Net Position	1,048,830	(132,850)	1,814,157	0	0	-