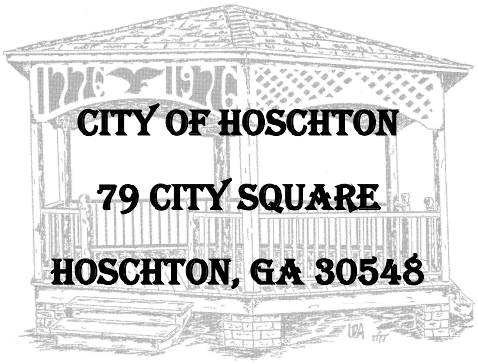


FY2019 Budget Packet

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2019 Budget Resolution

To Adopt the Fiscal Year 2019 Budget for each fund of the City of Hoschton, Georgia, appropriating the amounts shown in the budget as expenditures/expenses, adopting the items of revenue anticipations and prohibiting expenditures or expenses from exceeding the actual funding available.

WHEREAS, sound government operations require a budget in order to plan the financing of services for the residents of the City of Hoschton; and

WHEREAS, Title 36, Chapter 81m Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the city's fiscal year which runs from January 1, to December 31, of each year; and

WHEREAS, the Mayor and City Council of the City of Hoschton have reviewed the proposed FY 2019 budget as presented by the City Administrator; and

WHEREAS, the fund is a balanced budget, so that anticipated revenue and other financial resources for the fund equal the proposed expenditures or expenses, and

WHEREAS, the Mayor and City Council wishes to adopt this proposal as the Fiscal Year 2019 Annual Budget, effective January 1, 2019 through December 31, 2019.

NOW THEREFORE BE IT RESOLVED by the Mayor and City Council of the City of Hoschton, Georgia as follows:

Section 1. That the proposed Fiscal Year 2019 Budget, attached hereto and incorporated herein as a part of this Resolution is herby adopted as the Budget for the City of Hoschton for the Fiscal Year January 1, 2019 through December 31, 2019.

Section 2. That the several items of revenue, other financial resources, and sources of cash shown in the budget for the fund in the amounts anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses and uses of cash are hereby appropriated to the departments named in the fund.

Section 3. That the "legal level of control" as defined in OCGA §36-81 is set at the department level, meaning that the City Administrator in his/her capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further Budget Amendment approved by the Mayor and City Council.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

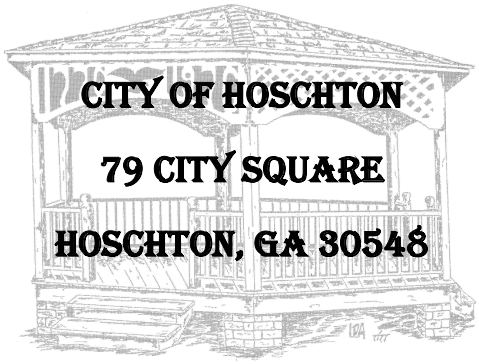
Adopted this ____ day of _____, 2019.

City of Hoschton, Georgia

_____
Mayor Theresa Kenerly

_____
Attest: April Plank, City Administrator

_____
Approved as to form:
Thomas Mitchell, City Attorney



FY2019 Budget Overview

The Fiscal Year (FY) 2019 Budget is respectfully submitted and presented for review, examination and consideration by all residents and members of City Council.

Through strategic and careful funding allocation of resources and with a long-term goal of achieving financial sustainability, the proposed FY 2019 Budget is a balanced financial plan which aims to equalize anticipated revenues with proposed expenditures. The FY 2019 Budget includes investments in improvements to city roads, safety, facilities and infrastructure to provide a sustained course of financial strength and consistency for the next five to ten years.

The FY 2019 Budget totals approximately $4.2 million in revenues for all appropriated funds.

FY2019 General Fund

2019 General Fund Budget Summary

	FYE 2017 Actual	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Change
Taxes	478,482	482,372	501,800	4.03%
Licenses and Permits	248,498	256,400	266,700	4.02%
Intergovernmental Revenues	20,631	28,000	-	-100.00%
Charges for Services	93,385	230,476	197,100	-14.48%
Investment Income	611	1,000	1,000	0.00%
Miscellaneous	31,561	20,080	17,100	-14.84%
Fund Balance - (Surplus) Use	-	(95,292)	149,610	-257.00%
Total General Fund Revenues	873,168	923,036	1,133,310	22.78%
General Government	121,846	365,306	430,500	17.85%
Executive	2,697	3,000	22,150	638.33%
Highways and Streets	56,873	270,680	366,710	35.48%
Culture and Recreation	50,709	54,050	24,800	-54.12%
Planning and Zoning	159,988	230,000	289,150	25.72%
Interfund Transfers				
To Water Fund	189,288	-	-	0.00%
Total General Fund Expenditures	581,400	923,036	1,133,310	22.78%

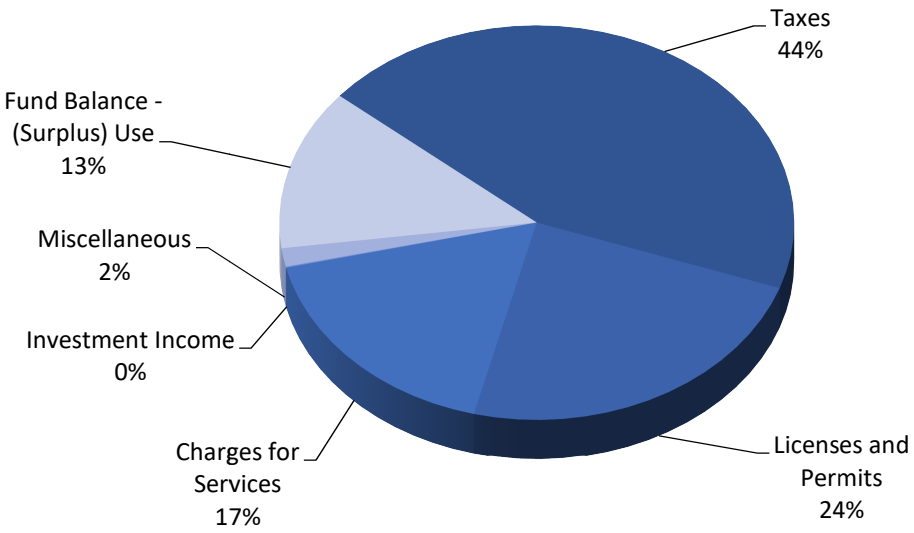
FY2019 General Fund Revenue Highlights

General Fund Revenues increased slightly from fiscal year 2018 levels to recognize growth in franchise fees, local option sales/use taxes, insurance premium taxes, and land use permits.

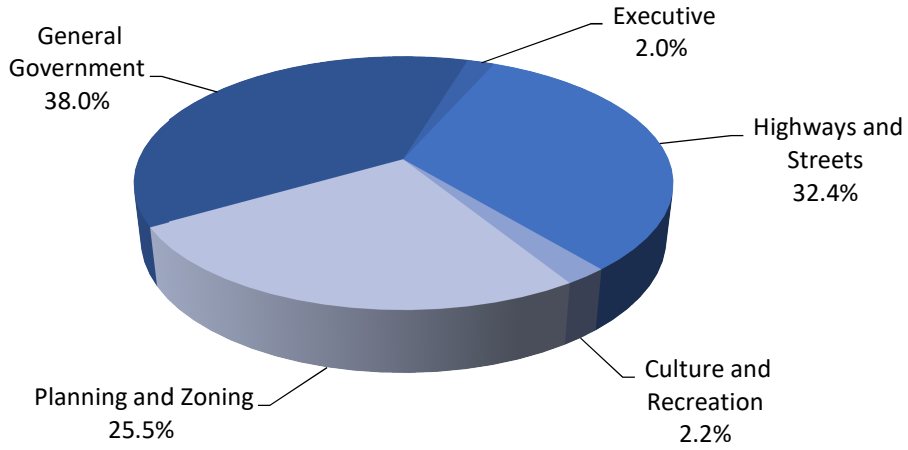
Intergovernmental revenue activity has been moved to the Grants Fund. Fall Festival activity has been moved to the balance sheet.

Cemetery fees have been decreased to reflect anticipated activity for fiscal year 2019.

Breakdown of Budgeted Revenue Sources



General Fund Expenditures by Department



FY2019 General Fund Expenditure Highlights

This list of key expenditures for 2019, while not a comprehensive catalogue of all enhancement requests, highlights a fiscally conservative approach to funding allocation. The city remains focused on improving infrastructure and promoting smart development to improve the quality of life for all of Hoschton residents, businesses, and visitors.

General Government

- Addition of a financial consultant ($72,000)
- Renovation of City Hall ($60,000)

Executive

- Addition of four attendees to the GMA Conference ($8,400)

Highways and Streets

- Addition of a public works technician ($37,000)
- Additional tree removal at The Village ($10,000)
- City Square sidewalk repair ($7,500)
- Light pole on City Square Green ($3,000)
- Resurfacing on West Jackson Road and Chestnut Chase offset by LMIG revenue ($55,000)
- Speed bumps ($8,000)

Culture and Recreation

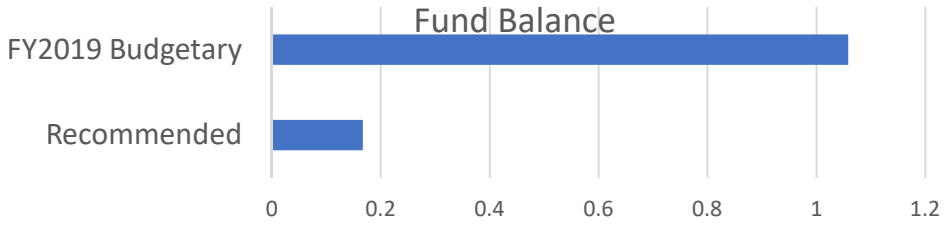
- Depot deck painting ($2,000)
- Renovation of Darby building ($7,000)

Planning and Zoning

- Addition of a full-time planner ($73,000)
- Additional plan review and inspection costs ($45,000)

Fund Balance – General Fund

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (revenue shortfalls and unanticipated expenditures) and ensure stable rates. The budgetary fund balance at December 31, 2019 is $1,189,548. This represents approximately 13 months of reserves.



2019 Other Funds Budget Summary

	FYE 2017 Actual	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Change
Fund 250 - Multiple Grants Fund				
Revenues	-	-	32,000	
Expenditures	-	-	32,000	
Fund 3xx - Special Local Option Sales Tax (SPLOST) Fund				
Revenues	100,538	224,150	175,000	-21.93%
Expenditures	552,768	224,150	175,000	-21.93%
Fund 500 - Water Fund				
Revenues	2,680,996	2,338,300	2,885,972	23.42%
Expenses	1,240,111	2,338,300	2,885,972	23.42%

FY2019 Multiple Grants Fund

This fund is used to account for the funds received from external sources as they relate to grants awarded to the City. The fiscal year 2019 budget represents Safety grant and Local Maintenance Improvement Grant activity for $7,000 and $25,000 respectively.

FY2019 SPLOST Fund

This fund is used to account for the City's share of a special purpose local options sales tax (SPLOST) collected to fund capital projects. The fiscal year 2019 budget provides for anticipated SPLOST revenues for fiscal year 2019 of $230,000. Of which, $55,000 is budgeted to roll into fund balance unless allocated to projects later in the fiscal year.

FY2019 Water Fund Expenditure Highlights

This list of key expenditures for 2019, while not a comprehensive catalogue of all enhancement requests, highlights a fiscally conservative approach to funding allocation.

The revenues budget is increased due to TAP fees associated with planned development in addition to added revenues for the addition of water and sewer customers. Sewer and Water TAP fees increased by $214,000 and water and sewerage charges increased by $177,000.

There is $350,000 budgeted in local grant revenue to recognize the ARC grant award for the sewer line at Industrial Park as well as $428,000 for anticipated reimbursement from the GEFA loan on the Ground Well Upgrades Project.

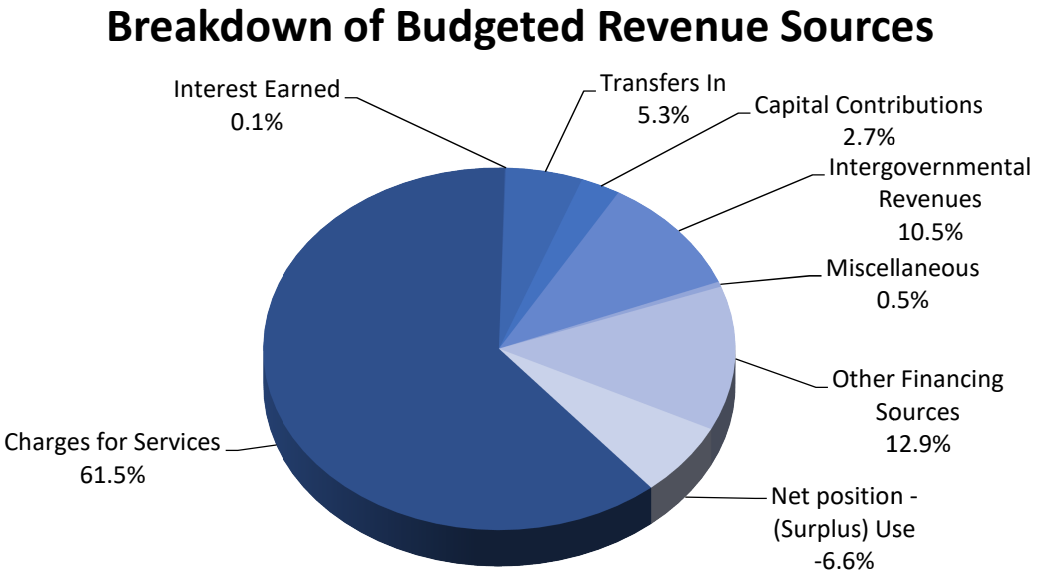
Sanitation/Wastewater

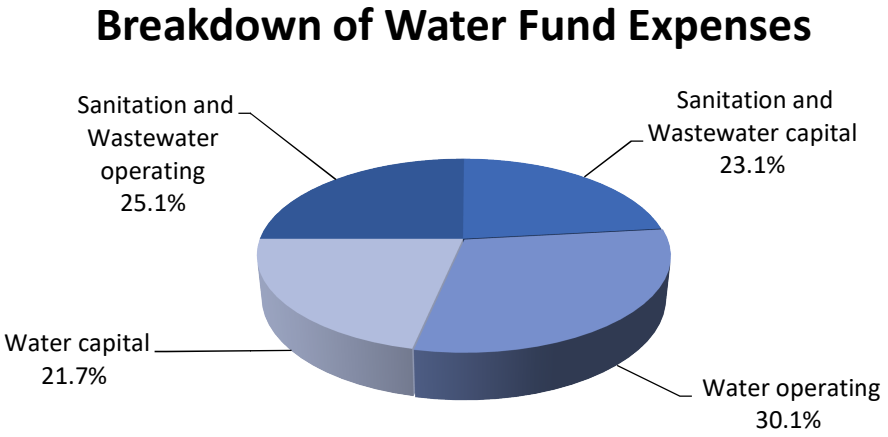
- WWTP labs ($15,000)
- Fiscal Sustainability Plan (FSP) required on GEFA funded projects ($10,000)
- Sewer repairs required at the Depot ($8,000)

- WWTP Upgrade Project ($50,000)
- Sewer System Extension Project-ARC ($550,000)
- Action Technology Sewer Upgrade ($58,000)
- Panther Court Sewer Upgrade ($10,000)

Water

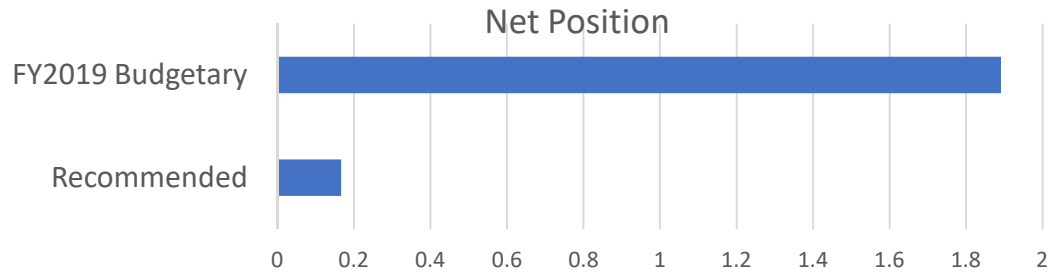
- Watershed assessment ($10,000)
- Hwy 53/White Street drainage study ($15,000)
- Electricity for ground wells ($15,000)
- Debt service ($32,142)
- Ground Well Upgrades Project-GEFA ($428,000)
- North Water Tank ($42,000)
- Study of Alternative Water Sources ($25,000)
- Meter Replacement-three year replacement plan ($130,000)





Net Position – Water Fund

Net position serves as a useful measure of the fund's net resources available for spending at the end of the fiscal year. Also, as a measure of liquidity, it may be useful to compare unrestricted net position to total fund expenditures. The budgetary net position at December 31, 2019 is $3,013,173. This represents approximately 23 months of reserves.



Personnel Position Control – City-wide

Personnel expenditures are classified by department according to the nature of the work performed. In some cases, this allocation applies to a single position that is allocated across multiple departments.

Department	**Original Budget**
General Government	1.60
Highways and Streets	2.00
Planning and Zoning	1.00
	4.60
Sanitation and Wastewater	1.45
Water	1.45
	2.90
City-wide Full-time Equivalent Employees	7.50

City of Hoschton
FYE 2019 Adopted Budget
January 31, 2019

	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Fund 100 - General Fund					
Taxes	478,482	499,773	482,372	501,800	19,428
Licenses and Permits	248,498	275,473	256,400	266,700	10,300
Intergovernmental Revenues	20,631	27,823	28,000	-	(28,000)
Charges for Services	93,385	108,815	230,476	197,100	(33,376)
Investment Income	611	1,723	1,000	1,000	-
Miscellaneous	31,561	23,624	20,080	17,100	(2,980)
Fund Balance - (Surplus) Use	-	-	(95,292)	149,610	244,902
Total General Fund Revenues	873,168	937,231	923,036	1,133,310	210,274
General Fund Departmental Budgets					
General Government	121,846	329,867	365,306	430,500	65,194
Executive	2,697	1,555	3,000	22,150	19,150
Highways and Streets	56,873	231,456	270,680	366,710	96,030
Culture and Recreation	50,709	49,208	54,050	24,800	(29,250)
Planning and Zoning	159,988	199,124	230,000	289,150	59,150
Interfund Transfers					
To Water Fund	189,288	-	-	-	-
Total General Fund Expenditures	581,400	811,209	923,036	1,133,310	210,274
Net Revenues over Expenditures	291,768	126,022	-	-	-
Fund 250 - Multiple Grants Fund					
Revenues	-	-	-	32,000	32,000
Expenditures	-	-	-	32,000	32,000
Surplus/(Deficit)	-	-	-	-	-
Fund 3xx - Special Local Option Sales Tax (SPLOST) Fund					
Revenues	100,538	199,039	224,150	175,000	(49,150)
Expenditures	552,768	48,377	224,150	175,000	(49,150)
Surplus/(Deficit)	(452,230)	150,662	-	-	-
Fund 500 - Water Fund					
Revenues	2,680,996	2,127,290	2,338,300	2,885,972	547,672
Expenditures	1,240,111	1,609,278	2,338,300	2,885,972	547,672
Surplus/(Deficit)	1,440,885	518,011	-	-	-

City of Hoschton
FYE 2019 Adopted Budget
January 31, 2019

	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Franchise taxes-Electric	69,101	70,058	69,000	73,800	4,800
Franchise taxes-Gas	6,877	4,745	7,100	7,500	400
Franchise taxes-Television Cable	16,811	20,300	17,000	18,100	1,100
Franchise taxes-Telephone	9,347	9,732	9,400	10,000	600
Local option sales/use taxes	245,075	252,251	250,000	255,000	5,000
Alcoholic beverage exise taxes	21,683	25,402	21,620	22,200	580
Energy excise taxes	12,057	10,156	11,752	12,000	248
Business and occupation taxes	-	144	-	-	-
Insurance premium taxes	91,517	98,696	90,000	96,700	6,700
Financial institutions taxes	5,480	5,989	5,500	5,500	-
Business license penalty	533	2,300	1,000	1,000	-
Operating-non categorical	-	27,823	28,000	-	(28,000)
State govt grants-other	20,631	-	-	-	-
Alcoholic beverage licenses	26,600	1,213	14,800	14,800	-
General business licenses	19,563	11,301	10,000	10,300	300
Insurance	7,713	6,400	6,600	6,600	-
Building and signs	191,023	231,426	200,000	200,000	-
Zoning and land use	3,600	25,133	25,000	35,000	10,000
Motor vehicle tag collection	26,863	36,926	35,000	35,000	-
Election qualifying fee	54	90	36	-	(36)
Sale of maps and publications	1,600	-	-	-	-
Refuse collection charges	-	-	120,000	120,000	-
Activity fees (fall festival)	44,525	19,013	18,000	-	(18,000)
Hoschton special events	4,388	7,826	7,000	7,000	-
Cemetery fees	15,780	44,900	50,240	35,000	(15,240)
Bad check fees	175	60	200	100	(100)
Other charges for services	-	-	-	-	-
Miscellaneous revenue	15,741	3,699	80	100	20
Depot	15,820	17,400	18,000	15,000	(3,000)
City square building	-	2,525	2,000	2,000	-
Interest revenues	611	1,723	1,000	1,000	-
Fund Balance - (Surplus) Use	-	-	(95,292)	149,610	244,902
	873,168	937,230	923,036	1,133,310	210,274

City of Hoschton
FYE 2019 Adopted Budget
January 31, 2019

Category Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Personal Services and Employee Benefits	54,102	182,077	204,516	317,900	113,384
Purchased/Contracted Services	280,962	486,736	557,680	734,900	177,220
Supplies	49,099	87,282	94,840	72,510	(22,330)
Capital Outlays	6,950	54,154	66,000	8,000	(58,000)
Other Costs	163	506	-	-	-
Other Financing Uses	189,288	-	-	-	-
Total General Government Expenditures	580,564	810,755	923,036	1,133,310	210,274

City of Hoschton
FYE 2019 Adopted Budget
January 31, 2019

Dept. 1000
General Government

Account Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Regular employees	33,054	86,470	95,000	111,200	16,200
Group insurance	1,303	19,640	18,000	5,700	(12,300)
Social Security (FICA) contributions	3,883	8,515	9,500	8,600	(900)
Retirement contributions	859	5,814	5,000	3,400	(1,600)
Unemployment insurance	(2,896)	-	1,616	-	(1,616)
Workers' compensation	6,794	-	2,000	2,300	300
Other employee benefits	-	90	-	-	-
Professional	36,094	88,674	98,000	163,000	65,000
Disposal	-	196	-	600	600
Custodial	1,495	2,541	1,560	9,000	7,440
Lawn care	1,170	5,400	5,700	5,700	-
Repairs/maintenance	2,652	7,951	10,000	68,000	58,000
Rental-equip/vehicles	2,280	1,836	2,000	2,000	-
Insurance, other than employee benefits	2,820	10,427	10,000	10,800	800
Communications	8,054	7,680	8,000	8,000	-
Advertising	1,262	1,841	1,000	2,000	1,000
Printing and binding	367	222	500	500	-
Travel	382	1,277	300	3,000	2,700
Dues and fees	6,282	5,938	6,130	6,500	370
Education and training	-	1,555	300	3,000	2,700
Contract labor	1,400	-	1,500	-	(1,500)
Other	-	274	-	500	500
Supplies and materials	10,655	11,469	13,000	11,000	(2,000)
Natural gas	1,138	813	1,200	1,200	-
Electricity	788	536	800	-	(800)
Food	772	1,665	1,200	1,500	300
Small Equipment	-	22,040	25,000	3,000	(22,000)
Buildings and improvements	-	30,579	40,000	-	(40,000)
Furniture and fixtures	1,075	-	1,000	-	(1,000)
Other equipment	-	5,917	7,000	-	(7,000)
Other costs	-	6	-	-	-
Payments-other agencies	163	500	-	-	-
Reserve funds	-	-	-	-	-
Total General Government Expenditures	121,846	329,867	365,306	430,500	65,194

City of Hoschton
FYE 2019 Adopted Budget
January 31, 2019

Dept. 1300
Executive

Account Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Regular employees	-	-	-	3,300	3,300
Workers' compensation	-	-	-	100	100
Printing and binding	16	111	-	500	500
Travel	778	850	1,500	11,750	10,250
Dues and fees	-	-	-	-	-
Education and training	1,067	140	900	5,250	4,350
Supplies and materials	-	-	-	200	200
Food	836	454	600	500	(100)
Books and periodicals	-	-	-	150	150
Small equipment	-	-	-	400	400
Total Executive Expenditures	2,697	1,555	3,000	22,150	19,150

City of Hoschton
FYE 2019 Adopted Budget
January 31, 2019

Dept. 4200
Highways and Streets

Account Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Regular employees	11,822	41,426	46,000	78,700	32,700
Group insurance	2,553	7,649	8,000	11,400	3,400
Social Security (FICA) contributions	(2,525)	4,432	5,000	6,100	1,100
Retirement contributions	-	311	400	1,300	900
Unemployment insurance	(744)	-	500	-	(500)
Workers' compensation	-	-	1,000	1,600	600
Other employee benefits	-	-	-	-	-
Professional	2,150	6,099	10,000	22,500	12,500
Disposal	-	89,916	100,000	108,600	8,600
Custodial	-	-	-	-	-
Lawn care	4,920	3,730	4,920	5,400	480
Repairs/maintenance	436	21,821	37,000	68,500	31,500
Rental-equip/vehicles	200	1,114	500	1,500	1,000
Communications	360	341	360	800	440
Advertising	-	-	-	-	-
Printing and binding	-	-	-	-	-
Dues and Fees	-	2,059	2,500	2,500	-
Education & Training	-	-	-	-	-
Contract labor	-	-	-	-	-
Other	-	-	-	-	-
Supplies and materials	7,555	12,137	13,000	12,000	(1,000)
Natural gas	-	192	-	260	260
Electricity	22,458	25,670	28,000	32,300	4,300
Gasoline	1,812	2,519	2,500	2,750	250
Food	-	-	-	-	-
Small equipment	-	3,439	3,000	2,500	(500)
Buildings and improvements	-	-	-	-	-
Infrastructure	-	-	-	8,000	8,000
Machinery/equipment	-	-	-	-	-
Machinery	-	8,600	8,000	-	(8,000)
Vehicles	-	-	-	-	-
Other Equipment	5,875	-	-	-	-
Total Public Works Expenditures	56,873	231,456	270,680	366,710	96,030

City of Hoschton
FYE 2019 Adopted Budget
January 31, 2019

Dept. 6000
Culture and Recreation

Account Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Custodial	2,585	4,285	6,860	-	(6,860)
Lawn care	2,145	850	750	1,000	250
Repairs/maintenance	1,562	426	2,500	11,500	9,000
Communications	197	60	200	200	-
Advertising	-	823	-	1,000	1,000
Printing and binding	1,575	-	-	-	-
Dues and fees (festival)	32,270	21,770	20,000	600	(19,400)
Special events (festival)	143	100	200	-	(200)
Hoschton events	6,080	6,026	7,500	7,500	-
Contract labor	360	195	500	500	-
Supplies and materials	1,667	1,303	1,500	1,500	-
Electricity	1,050	1,461	1,040	-	(1,040)
Small equipment	1,075	2,851	3,000	1,000	(2,000)
Buildings and improvements	-	9,058	10,000	-	(10,000)
Total Culture and Recreation Expenditures	50,709	49,208	54,050	24,800	(29,250)

City of Hoschton
FYE 2019 Adopted Budget
January 31, 2019

Dept. 7400
Planning and Zoning

Account Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Regular employees	-	7,048	11,000	69,500	58,500
Group insurance	-	-	-	5,700	5,700
Social Security (FICA) contributions	-	682	1,500	5,400	3,900
Retirement contributions	-	-	-	2,100	2,100
Unemployment insurance	-	-	-	-	-
Workers' compensation	-	-	-	1,500	1,500
Other employee benefits	-	-	-	-	-
Professional	158,372	189,288	215,000	200,700	(14,300)
Advertising	1,487	920	1,500	2,000	500
Supplies and materials	-	206	-	1,000	1,000
Small equipment	129	980	1,000	1,250	250
Payments-other agencies	-	-	-	-	-
Total Planning and Zoning Expenditures	159,988	199,124	230,000	289,150	59,150

City of Hoschton
FYE 2019 Adopted Budget
January 31, 2019

Dept. 9000
Transfers

Account Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	FYE 2019 Budget - Proposed Revision	Increase/ (Decrease)
Operating transfers out	189,288	-	-	-	-	-
Total Transfers	189,288	-	-	-	-	-

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Fund 250 Multiple Grants Fund

Account Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Federal operating grant	-	-	-	-	-
Federal capital grant	-	-	-	-	-
State operating grant	-	-	-	7,000	7,000
State capital grant	-	-	-	-	-
Local grant	-	-	-	25,000	25,000
Fund Balance - (Surplus) Use	-	-	-	-	-
Total Revenues	-	-	-	32,000	32,000
Professional	-	-	-	-	-
Repairs & maintenance	-	-	-	25,000	25,000
Supplies and materials	-	-	-	7,000	7,000
Site improvements	-	-	-	-	-
Building and improvements	-	-	-	-	-
Total Expenditures	-	-	-	32,000	32,000
Net Revenues & Expenditures	-	-	-	-	-

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Fund 3xx SPLOST Funds

Account Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
SPLOST - W/S	75,199	149,279	175,000	175,000	-
SPLOST - Recreation	5,013	9,952	10,000	10,000	-
SPLOST - Roads	20,053	39,807	45,000	45,000	-
Interest - W/S	147	-	-	-	-
Interest - Roads	127	-	-	-	-
Fund Balance - (Surplus) Use	-	-	(5,850)	(55,000)	(49,150)
Total Revenues	100,538	199,039	224,150	175,000	(49,150)
Water/Sewer SPLOST Dues & Fees	-	14	50	-	(50)
Water/Sewer SPLOST Site Improvements	-	20,686	21,000	-	(21,000)
Roads SPLOST Repairs & Maintenance	-	27,649	28,000	-	(28,000)
Roads SPLOST Dues & Fees	-	14	50	-	(50)
Recreation SPLOST Dues & Fees	-	14	50	-	(50)
Capital Projects Expense - Recreation	236	-	-	-	-
Capital Projects Expense - Roads	15,200	-	-	-	-
W/S Transfers Out	537,332	-	175,000	175,000	-
Total Expenditures	552,768	48,377	224,150	175,000	(49,150)
Net Revenues & Expenditures	(452,230)	150,662	-	-	-

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Dept. 4300 & 4400
Fund 500 Water

Account Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Federal capital grants	-	196,680	200,000	-	(200,000)
Local grants	-	-	-	350,000	350,000
Refuse collection charges	112,603	115,853	-	-	-
Water charges	530,743	556,656	575,000	658,000	83,000
Installation water charge (TAP)	218,400	189,590	200,000	259,000	59,000
Water reconnection charge	2,936	2,800	3,000	3,000	-
PCS maintenance	23,794	19,146	20,000	20,000	-
Sewerage charges	456,342	386,886	410,000	504,000	94,000
Sewer connection charge (TAP)	525,083	401,246	420,000	575,000	155,000
Other fees - late fees	25,326	26,336	28,000	25,000	(3,000)
Miscellaneous revenue	-	27,600	28,000	15,000	(13,000)
Reimb for damaged property	-	325	300	300	-
Interest revenues	1,962	2,153	2,200	2,200	-
Investment income - other	10	34	-	50	50
Developer contribution	-	-	-	90,000	90,000
Transfers in	783,797	-	175,000	175,000	-
Proceeds from issuance of debt	-	201,984	315,000	428,000	113,000
Net position - (Surplus) Use	-	-	(38,200)	(218,578)	(180,378)
Total Revenues	2,680,996	2,127,290	2,338,300	2,885,972	547,672
Sanitation and Wastewater Department:					
Regular employees	65,340	84,507	88,000	95,700	7,700
Group insurance	4,800	4,608	5,000	5,700	700
Social Security (FICA)	4,778	7,257	7,500	7,400	(100)
Retirement contributions	1,716	2,084	2,500	2,900	400
Unemployment insurance	770	758	500	-	(500)
Workers' compensation	-	-	1,000	1,800	800
Professional	47,534	24,790	55,000	62,000	7,000
Professional / Brighton Park sub	-	21,138	25,000	25,000	-
Professional / P&Z assit/site inspections	-	1,932	2,000	2,000	-
Technical	(60)	9,082	-	25,000	25,000
Disposal	97,670	5,661	5,000	6,300	1,300
Repairs and maintenance	47,571	48,515	50,000	63,000	13,000
Repairs and maintenance / White St. Pump	5,896	3,956	5,000	-	(5,000)
Scada	11,000	6,357	10,000	10,000	-
Insurance	9,552	10,427	10,000	10,800	800
Communications	2,756	7,499	7,500	10,100	2,600
Advertising	-	-	-	200	200
Travel	534	228	1,000	2,350	1,350
Dues and fees	1,898	1,108	3,000	4,010	1,010
Education and training	370	165	1,000	1,600	600
Supplies and materials	27,170	30,109	33,000	30,000	(3,000)
Electricity	36,175	39,877	45,000	48,920	3,920
Gasoline	2,096	3,170	4,000	4,000	-
Food	147	95	100	200	100
Books and periodicals	-	30	50	100	50
Small equipment	1,407	6,934	7,500	5,000	(2,500)
Depreciation	297,331	-	300,000	300,000	-
Total Sanitation and Wastewater	802,842	320,285	668,650	724,080	55,430

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Dept. 4300 & 4400
Fund 500 Water

Account Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Water Department:					
Regular employees	138,163	76,397	85,000	83,300	(1,700)
Group insurance	9,093	3,875	4,500	5,700	1,200
Social Security (FICA)	9,281	6,638	7,500	6,500	(1,000)
Retirement contributions	2,838	2,138	2,500	2,500	-
Unemployment insurance	2,871	1,346	-	-	-
Workers' compensation	-	-	-	1,600	1,600
Professional	49,256	10,080	20,000	51,000	31,000
MS4	47,383	25,307	35,000	40,000	5,000
Technical	4,610	32,377	45,000	50,000	5,000
Repairs and maintenance	13,338	21,142	20,000	25,000	5,000
Communications	5,673	5,083	5,000	8,100	3,100
Advertising	-	-	100	100	-
Printing and binding	505	120	1,000	500	(500)
Travel	205	1,360	1,000	1,800	800
Dues and fees	3,113	1,792	3,000	2,100	(900)
Education and training	725	300	1,000	1,000	-
Contract labor	-	-	2,000	-	(2,000)
Other	-	3,150	3,000	-	(3,000)
Supplies and materials	20,040	18,140	30,000	35,000	5,000
Water/sewerage	128,137	-	150,000	142,500	(7,500)
Electricity	-	-	-	15,000	15,000
Gasoline	1,995	2,913	3,000	4,000	1,000
Small equipment	-	31,315	45,000	5,000	(40,000)
Principal - other	-	208,267	228,000	251,333	23,333
Principal - bonds	-	11,000	-	12,000	12,000
Other debt	232,040	-	-	-	-
Other debt	134,943	15	50	50	-
Interest - other	-	117,098	128,000	123,608	(4,392)
Interest - bonds	-	1,750	-	1,200	1,200
Total Water	437,269	718,173	819,650	868,892	49,242
Total Operating Budget	1,240,111	1,038,458	1,488,300	1,592,972	104,672

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Dept. 4300 & 4400
Fund 500 Water

Account Description	FYE 2017 Actual	FYE 2018 YTD Actual (thru 11-30-18)	FYE 2018 Budget - Amended	FYE 2019 Proposed Budget	Increase/ (Decrease)
Capital Projects Budget					
Sanitation and Wastewater Department:					
Machinery	-	11,560	12,000	-	(12,000)
Vehicles	-	30,665	30,000	-	(30,000)
Other equipment	-	5,320	6,000	-	(6,000)
White Street Pump St. Upgrades	-	217,546	315,000	-	(315,000)
WWTP Upgrades	-	175,603	175,000	50,000	(125,000)
Industrial Park Sewer Exp Project	-	62,460	200,000	550,000	350,000
Kolter Homes	-	5,065	10,000	-	(10,000)
Action Technology Sewer Upgrade	-	-	-	58,000	58,000
Panther Court Sewer Upgrade	-	-	-	10,000	10,000
Total Sanitation and Wastewater	-	508,219	748,000	668,000	(80,000)
Water Department:					
Ground Well Upgrades	-	37,720	40,000	428,000	388,000
Water Valve Location	-	8,924	44,000	-	(44,000)
North Water Tank	-	-	-	42,000	42,000
Study of Alternative Water Sources	-	-	-	25,000	25,000
Machinery	-	-	-	130,000	130,000
Other equipment	-	15,957	18,000	-	(18,000)
Total Water	-	62,601	102,000	625,000	523,000
Total Capital Projects Budget	-	570,820	850,000	1,293,000	443,000
Total Operating and Capital Expenses	1,240,111	1,609,278	2,338,300	2,885,972	547,672
Net Change in Net Position	1,440,885	518,011	-	0	0