

# 2020 Budget Amendments

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GENERAL, CAPITAL  
PROJECTS, AND  
PROPRIETARY FUNDS

# Unbudgeted Revenues

These revenue sources were not included in the original 2020 adopted budget.

Line Item	Current Projection
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Penalties	\$3,200
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Sale of Surplus Equipment	\$7,600
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<i>CARES Act</i>	\$354,000
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<i>PILOT payment</i>	\$550,000
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# Underbudgeted Revenues

Sources anticipated to be higher than original budget

Line Item	Projected Variance	Explanation
Georgia Power Franchise	\$7,000	Reported after beginning of FY
Donations	\$4,600	
Intangible Taxes	\$35,900	Highly Volatile
PY Real Estate Taxes	\$42,600	Volatile, influenced by single large parcel(s)
PY Personal Property Tax	<u>\$6,500</u>	As PY RE above
<b>TOTAL</b>	<b>\$96,600</b>	

# Overbudgeted Revenues

Sources anticipated to be lower than original budget

Line Item	Projected Variance	Explanation
Fines and Forfeitures	\$116,100	Traffic ticket moratoriums
CY Property taxes	\$73,300	Smaller digest increase than projected
Occupational Taxes	\$59,000	Business closures/late payments
Permit Authorizations	\$55,800	Unfinished development
Alcoholic Beverage Taxes	\$15,000	Restaurant closures
Franchise Fees	\$15,000	Underpayments by Comcast and AT&T
Event Donations	\$10,700	Event cancellations
Interest Earnings	\$10,200	Historically low interest rates
Other	<u>\$32,000</u>	
<b>TOTAL</b>	<b>\$387,100</b>	

# Net Effect of Revenue Amendments

Category	Current Projection
Unbudgeted	\$10,800
Underbudgeted	\$96,600
Overbudgeted	(\$387,100)
CARES Act	<u>\$354,000</u>
<b>Net Effect:</b>	<b>\$74,300</b>

# Decreases in General Fund Expense Budget

Category	Original	Amended	Decrease
Salaries & Wages	\$2,034,100	\$1,878,500	\$155,600
Group Insurance	\$432,400	\$390,600	\$41,800
FICA/WC/Other Benefits	\$211,500	\$198,400	\$13,100
Retirement	\$99,250	\$90,600	\$8,650
Travel	\$10,400	\$4,100	\$6,300
Citizens' Patrol/Academy	\$6,000	\$1,100	\$4,900
Education and Training	\$12,500	\$10,100	\$2,400
Water and Sewer	\$3,000	\$1,800	\$1,200
17 Other Categories	\$261,530	\$236,950	<u>\$24,580</u>
<b>TOTAL Decreases</b>	<b>\$3,070,680</b>	<b>\$2,812,150</b>	<b>\$258,530</b>

# Increases in General Fund Expense Budget

Category	Original	Amended	Increase
Legal Services	\$86,200	\$146,200	\$60,000
Building Repair/Maintenance	\$18,100	\$31,300	\$13,200
Communications	\$28,500	\$39,400	\$10,900
Liability Insurance	\$90,300	\$97,400	\$7,100
Electricity	\$86,000	\$90,100	\$4,100
5 Other Categories	\$52,800	\$57,700	<u>\$4,900</u>
<b>TOTAL Increases</b>	<b>\$361,900</b>	<b>\$462,100</b>	<b>\$100,200</b>

# General Fund Unbudgeted/Added Expenses

Category	Increase
Professional Services: Project Manager, Police Review, Urban Design Study, Bleakly, Interior Designer, Lobbyist, S. Powell (Jan.), Davey Resource Operations plan	\$162,400
Property Lease: Alternate Court Location	\$8,200
Root Ball Removal and Sidewalk Repair on Fairfield	\$7,700
Software: Code Enforcement, TextmyGov, Permit portal	\$5,900
Computers for remote working	\$3,500
Increases in Budgeted Items (from previous slide)	<u>\$100,200</u>
<b>TOTAL Budget Increases</b>	<b>\$287,900</b>



# General Fund Budget Summary - Revenues

REVENUE SOURCE	2019 FINAL	2020 ADOPTED	2020 AMENDED
Property Taxes	2,355,000	2,525,900	2,490,900
Franchise Fees/Insurance Premium	442,000	456,900	443,500
Licenses, Occupational Taxes, & Permits	792,600	176,500	150,700
Fines and Forfeitures	661,200	554,600	438,500
Charges for Services	20,500	20,400	1,700
Interest Earnings	36,600	30,000	19,800
Miscellaneous Income	31,100	28,000	40,000
Other Taxes	170,700	186,300	115,400
<u>Intergovernmental Revenue</u>	<u>59,000</u>	<u>12,000</u>	<u>364,900</u>
<b>TOTAL</b>	<b>4,568,700</b>	<b>3,990,600</b>	<b>4,065,400</b>

# General Fund Budget Summary - Expenses

EXPENSE CATEGORY	2019 FINAL	2020 ADOPTED	2020 AMENDED
General Government	1,802,300	1,534,080	1,676,400
Public Safety	1,280,900	1,394,500	1,272,700
Public Works	303,400	282,500	225,150
Culture and Recreation	464,000	559,900	547,300
Transfers Out (to Capital Projects)	703,100	204,620	328,850
<u>Housing and Development</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<b>TOTAL</b>	<b>4,568,700</b>	<b>3,990,600</b>	<b>4,065,400</b>

# Sanitation Fund Budget Summary

CATEGORY	2019 FINAL	2020 ADOPTED	2020 AMENDED
<b>Revenues</b>	<b>844,800</b>	<b>860,000</b>	<b>770,000</b>
Personnel Costs	571,100	566,000	503,500
Landfill and Recycling	132,200	135,000	156,400
Capital Outlay	0	0	60,000
Liability Insurance and Depreciation	44,000	44,000	44,000
Utilities and Gasoline	25,300	25,800	20,300
<u>Repairs and Supplies</u>	<u>67,200</u>	<u>59,000</u>	<u>49,400</u>
<b>Total Expenses</b>	<b>839,800</b>	<b>829,800</b>	<b>833,600</b>

# Stormwater Fund Budget Summary

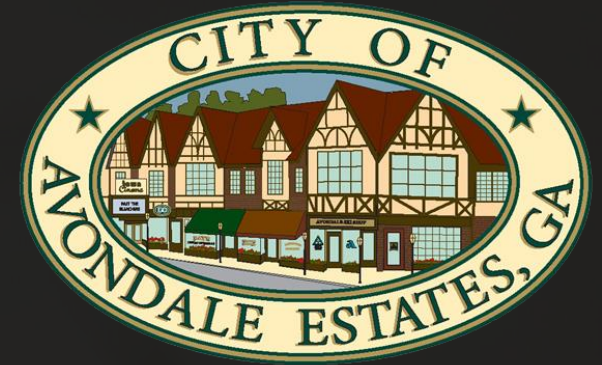
CATEGORY	2019 FINAL	2020 ADOPTED	2020 AMENDED
<b>Revenues</b>	<b>130,131</b>	<b>131,000</b>	<b>131,000</b>
Stormwater Priority Plan	100,000	0	140,000
Kensington Pond Construction	613,000	513,000	540,000
North Woods Erosion Control	0	400,000	100,000
<u>Projects Identified by Priority Plan</u>	<u>0</u>	<u>400,000</u>	<u>0</u>
<b>Total Expenses</b>	<b>713,000</b>	<b>1,313,000</b>	<b>780,000</b>

# 2020 Capital Project Budget Summary

CATEGORY	2020 ADOPTED	2020 AMENDED
Town Green	3,850,000	465,000
Complete Streets	1,319,300	800,000
Street Grid Planning and R-O-W	400,000	40,000
Roadways and Walkways	300,000	0
Police Vehicles	133,000	246,000
BAN interest	42,442	5,000
Public Works Equipment	45,000	50,000
PW Building renovation	0	250,000
<u>City Hall renovation</u>	<u>0</u>	<u>73,000</u>
<b>Total Expenditures</b>	<b>6,089,742</b>	<b>1,929,000</b>

# Capital Project Funding

Source	Amount
SPLOST	\$286,000
HOST	\$373,000
SRTA grant	\$160,000
ARC grant	\$640,000
B.A.N.	\$465,000
General Fund	<u>\$ 5,000</u>
<b>Total:</b>	<b>\$1,929,000</b>



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