

City of Flowery Branch
FY2010 Budget
7 - 1 - 2009 thru 6 - 30 - 2010

**Proposed
FY 2010
BUDGET**

REVENUE:

100 - GENERAL FUND	\$ 2,690,622
220 - TE GRANT FUND	\$ 285,000
250 - M.P.O. GRANT FUND (NEW)	\$ 30,000
275 - HOTEL / MOTEL FUND	\$ 75,884
320 - SPLOST 6 FUND	\$ 421,000
540 - SOLID WASTE FUND	\$ 238,950
TOTAL REVENUE:	\$ 3,741,456

EXPENDITURES:

100 - GENERAL FUND	\$ 2,690,622
220 - TE GRANT FUND	\$ 285,000
250 - M.P.O. GRANT FUND (NEW)	\$ 30,000
275 - HOTEL / MOTEL FUND	\$ 75,884
320 - SPLOST 6 FUND	\$ 421,000
540 - SOLID WASTE FUND	\$ 238,950
TOTAL EXPENDITURES:	\$ 3,741,456

ENTERPRISE FUND	
REVENUE:	
505 - WATER-WASTEWATER OPERATING	\$ 1,575,076
505 - WATER-WASTEWATER CAPITAL	\$ 306,500
WATER - WASTEWATER TOTAL REVENUE:	\$ 1,881,576
EXPENDITURES:	
505 - WATER-WASTEWATER OPERATING	\$ 1,575,076
505 - WATER-WASTEWATER CAPITAL	\$ 306,500
WATER-WASTEWATER TOTAL EXPENDITURES:	\$ 1,881,576

What's included in each Fund

REVENUES

Fund 100	General Fund	Taxes; Licenses & Permits; Intergovernmental Rev., Charges for Service, Fines & Forfeitures
Fund 220	DOT TE Grant	GA D.O.T. Grant
Fund 250	M.P.O. Grant	Old Town Flowery Branch Transportation Study
Fund 275	Hotel / Motel Tax Fund	Hampton Inn
Fund 320	SPLOST IV Fund	Special Purpose Local Sales Tax Revenue
Fund 540	Solid Waste Fund	Trash Collection / Service Charges for Yard Waste

EXPENSES

Fund 100	General Fund	Contingencies, Labor, Fringe, Taxes, Data Processing, Risk Mgmt., Community Center, Better Hometown, Planning
Fund 220	DOT TE Grant	TE Grant
Fund 250	M.P.O. Grant	Old Town Flowery Branch Transportation Study
Fund 275	Hotel / Motel Tax Fund	Convention Visitors Bureau, Transfers to Gen'l Fund
Fund 320	SPLOST IV Fund	Property Acquisition
Fund 540	Solid Waste Fund	Contract for Trash Collection, Landfill, Dues & Fees, Yard Waste Expense

REVENUES

Fund 505	Water & Sewer Operating Fund	W&S Charges, Acct. Svc. Charge, Fees, and Interest Revenues
Fund 505	Water & Sewer Capital Fund	W&S Capacity & Tap Fees, Existing Funds, and Existing CD's

EXPENSES

Fund 505	Water & Sewer Operating Fund	Contingencies, Bond Payments, W&S Labor, Fringe, Taxes, Lift Stations, and Wells
Fund 505	Water & Sewer Capital Fund	CIP's; Engineering; Cinnamon Cove; InFlow & Infil.; Lift Station Repairs; Lts. Ferry Rd Water/Hydrants

REVENUE

Fund Function Dept Account

**Approved
FY2010
BUDGET**

NOTES

100	0000	00	338000	Tax Equity from Hall County	\$ 23,000
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Total Intergovernmental Revenue:

\$ 23,000

100	0000	00	341320	Impact Fees	\$ 100
100	0000	00	341400	Copies	\$ 300
100	0000	00	341910	Qualifying Fees	\$ 1,424
100	0000	00	342120	Police Dept. - Accident Report Copies	\$ 750
100	0000	00	342121	Police Dept. - Donations (carry over from 2008)	\$ 3,000
100	0000	00	342122	Police Dept. - Shop with a Cop (carry over 2008)	\$ 785
100	0000	00	342124	Police Dept. - Back Ground Checks	\$ -
100	0000	00	342125	Police Dept. - Open Records Requests	\$ -
100	0000	00	342130	Police Dept. - False Alarm Responses	\$ 10,000
100	0000	00	346900	Admin. Other Fees / Bank Charge back	\$ 1,000
100	0000	00	347250	BHT - Vendor Fees - Christmas Event	\$ 500
100	0000	00	347304	BHT - Vendor Fees - Festivals	\$ 150
100	0000	00	347305	BHT - Vendor Fees - Car Show & Chili Cook-Off	\$ 3,500
100	0000	00	347306	BHT - Christmas Event Donations	\$ 2,000
100	0000	00	349300	Bad Check Fees / Bank Charges	\$ 50

Total Charges for Services:

\$ 23,559

100	0000	00	361000	Interest Revenues	\$ 300
100	0000	00	380000	Miscellaneous Revenue	\$ 2,500
100	0000	00	380008	Sale of Pottery	\$ 400
100	0000	00	381100	Rent - Depot	\$ 1,000
100	0000	00	382100	Rent - Cingular Tower	\$ 12,000

Total Other Revenue:

\$ 16,200

Court Fines - If the gross amount of Revenue is: \$730,000 (avg citation using new rates \$204.00)					
100	0000	00	351100	Court Fines - Net Revenue (55.0%) City's portion	\$ 401,500
100	0000	00	351300	PD Covert / Seizure Revenue - result of Bart	\$ 15,250

Total Fines and Forfeitures:

\$ 416,750

Fund 100 - Revenues:

\$ 2,465,421

100	0000	00	391100	Transfer IN from W&S Capital DUE TO GF:	\$ 179,671
100	0000	00	391275	Transfer IN from Fund 275 (Hotel/Motel Tax):	\$ 45,530
100	0000	00	391300	Transfer OUT to SPLOST (Loan pmt due 12/31/09)	\$ (71,613)
100	0000	00	391350	Loan Deposit (01/01/2010) to be paid in FY2011	\$ 71,613

Fund 100 Total Revenue:

\$ 2,690,622

Budgeted

EXPENSES - Fund 100 (*Capital expenses are included in the Line Item amounts*)

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BUDGET**

Fund	Function	Dept	Account			NOTES
100	0000	00	579000	Contingency	\$11,377	
100	0000	00	579020	457 City Match Reduction	(\$12,639)	Not reflected in Line Items
100	0000	00	579030	FICA / Medicare Reduction due to Salary Furlough	(\$3,784)	Not reflected in Line Items
100	0000	00	579040	Furlough	(\$49,458)	Not reflected in Line Items
Total Non-Department:					(\$54,504)	
100	1110	40	511100	Council - Salaries	\$ 24,000	
100	1110	40	512200	Council - FICA & Medicare	\$ 1,836	
100	1110	40	521100	Council - Retreat	\$ 500	
100	1110	40	523400	Council - Printing & Binding	\$ 500	3 new seats
100	1110	40	523500	Council - Travel Expense	\$ 1,500	Conventions
100	1110	40	523700	Council - Education & Training	\$ 2,500	3 new & Conventions
100	1110	40	531100	Council - Supplies & Materials	\$ 1,000	EDC & Misc & Shirts
Total Legislative - Council:					\$ 31,836	
100	1310	40	511100	Mayor - Salary	\$ 6,000	
100	1310	40	512200	Mayor - FICA & Medicare	\$ 459	
100	1310	40	523201	Mayor - Cell Phone	\$ 500	
100	1310	40	523400	Mayor - Printing & Binding	\$ 400	
100	1310	40	523500	Mayor - Travel Expense	\$ 1,200	Conventions
100	1310	40	523600	Mayor - Dues & Fees	\$ 100	
100	1310	40	523700	Mayor - Education & Training	\$ 1,000	Conventions
100	1310	40	531100	Mayor - Supplies & Materials	\$ 200	PR/Give Aways-Misc
Total Legislative - Mayor:					\$ 9,859	
100	1130	10	511100	City Clerk - Salary	\$ 49,409	
100	1130	10	512100	City Clerk - Health Insurance	\$ 4,689	
100	1130	10	512200	City Clerk - FICA & Medicare	\$ 3,780	
100	1130	10	512220	City Clerk - Long Term Disability Insurance	\$ 337	
100	1130	10	512400	City Clerk - 457 Cafeteria Plan	\$ 650	
100	1130	10	512600	City Clerk - GA State Unemployment Ins.	\$ 835	
100	1130	10	523201	City Clerk - Cell Phone	\$ 250	
100	1130	10	523500	City Clerk - Travel Expense	\$ 1,000	Conventions
100	1130	10	523600	City Clerk - Dues & Fees	\$ 200	
100	1130	10	523700	City Clerk - Education & Training	\$ 1,000	2 Conferences
100	1130	10	531100	City Clerk - Supplies & Materials	\$ 500	
Total City Clerk:					\$ 62,650	
100	1320	10	511100	City Manager - Salary	\$ 90,205	
100	1320	10	512100	City Manager - Health Insurance	\$ 13,826	
100	1320	10	512200	City Manager - FICA & Medicare	\$ 6,901	
100	1320	10	512220	City Manager - Long Term Disability Insurance	\$ 616	
100	1320	10	512400	City Manager - 457 Cafeteria Plan	\$ 7,216	
100	1320	10	512500	City Manager - Tuition Allowance	\$ 50	
100	1320	10	512600	City Manager - GA State Unemployment Ins.	\$ 1,524	
100	1320	10	512910	City Manager - Car Allowance	\$ 6,000	
100	1320	10	523201	City Manager - Cell Phone	\$ 325	
100	1320	10	523500	City Manager - Travel Expense	\$ 500	
100	1320	10	523600	City Manager - Dues & Fees	\$ 300	
100	1320	10	523700	City Manager - Education & Training	\$ 250	Conventions
Total City Manager:					\$ 127,714	
100	1400	10	511200	Elections - Poll Workers	previous election \$741 \$ 2,000	Election & Run-Off
100	1400	10	523300	Elections - Advertising	previous election \$624 \$ 1,400	Election & Run-Off
100	1400	10	523900	Elections - Diebold - Ballots & other stuff)	previous election \$2,562 \$ 3,400	Election & Run-Off
100	1400	10	531100	Elections - Supplies & Materials	previous election \$269 \$ 700	Election & Run-Off
Prior expenses were actuals for 2006 election - Total Elections:					\$ 7,500	

EXPENSES - Fund 100					(Capital expenses are included in the Line Item amounts)	Approved FY2010 BUDGET	NOTES
Fund	Function	Dept	Account				
100	1500	10	511100	Admin - Salaries	\$	74,422	
100	1500	10	511300	Admin - Overtime	\$	3,500	
100	1500	10	512100	Admin - Health Insurance	\$	9,611	
100	1500	10	512200	Admin - FICA & Medicare	\$	5,693	
100	1500	10	512220	Admin - Long Term Disability Insurance	\$	508	
100	1500	10	512400	Admin - 457 Cafeteria Plan	\$	589	
100	1500	10	512600	Admin - GA State Unemployment Insurance	\$	1,258	
100	1500	10	512700	Admin - Workers' Compensation	\$	200,000	8% inc est & \$40k P/R Audit
100	1500	10	521110	Admin - Drug Testing & Flu Shots	\$	1,000	
100	1500	10	521200	Admin - Legal Fees Professional Services	\$	115,000	
100	1500	10	521201	Admin - Accountant Consulting Fees	\$	1,500	
100	1500	10	521202	Admin - Annual Audit	\$	15,000	
100	1500	10	521203	Admin - Muni Code - Professional Services	\$	3,000	
100	1500	10	521204	Admin - Professional Services & Engineering / Appraisals	\$	7,500	
100	1500	10	521206	Admin - Depot Deposits - Pass Thru's	\$	600	
100	1500	10	521208	Admin - TAD Expense - (City & County's portion)	\$	124,800	
100	1500	10	521300	Admin - Website & Maintenance	\$	2,500	
100	1500	10	523200	Admin - Communications (phones, DSL)	\$	5,200	
100	1500	10	523250	Admin - Shipping	\$	500	
100	1500	10	523260	Admin - Postage	\$	5,000	
100	1500	10	523300	Admin - Advertising	\$	4,000	
100	1500	10	523400	Admin - Printing & Binding	\$	3,000	
100	1500	10	523500	Admin - Travel Expense	\$	50	
100	1500	10	523600	Admin - Dues / Fees / Donations (GMA Membership \$2k/yr)	\$	2,120	
100	1500	10	531100	Admin - Supplies & Materials	\$	2,500	
100	1500	10	531110	Admin - Office Supplies	\$	6,000	
100	1500	10	531400	Admin - Books & Periodicals, Training Video's	\$	200	
100	1500	10	531600	Admin - Small Equipment	\$	15,000	
Total Administration:						\$ 610,052	
100	1535	10	521300	CSI - Maintenance Agreement/Support & Supplies & Off-Site storage	\$	21,000	Incl's Off-Site backup
Total Data Processing / MIS:						\$ 21,000	
100	1555	10	523100	Property / Liability Insurance	\$	94,685	May thru April
100	1555	10	531100	Safety Coordinator Supplies	\$	1,500	
Total RISK Management:						\$ 96,185	
100	1565	10	522100	City Hall & Bldg's - Cleaning	\$	1,800	
100	1565	10	522200	City Hall & Bldg's - Repairs & Maintenance	\$	39,000	5509 / 5511 / 5517
100	1565	10	522210	City Hall & Bldg's - Pest Control & Termite Bond Renewal	\$	700	Termite Bond 5509/5511
100	1565	10	523201	City Hall & Bldg's - Cell Phones	\$	1,600	
100	1565	10	531100	City Hall & Bldg's - Supplies & Materials	\$	2,000	5509 / 5511 / 5517
100	1565	10	531210	City Hall & Bldg's - Water / Sewer / Trash / Svs. Chg.	\$	800	
100	1565	10	531220	City Hall & Bldg's - Natural Gas	\$	1,300	5509 / 5511 / 5517
100	1565	10	531230	City Hall & Bldg's - Electricity	\$	13,000	5509 / 5511 / 5517
Total General Government Building & Plant:						\$ 60,200	
100	1570	10	523300	GA Mtn Regional Dev Com.	\$	3,700	GA MRDC \$910/QTR
Total Public Information:						\$ 3,700	
100	1580	10	523900	Records Management - Destruction	\$	200	
Total Records Management:						\$ 200	
100	2650	60	511100	Court Clerk & Admin Assistant Salaries	\$	62,104	
100	2650	60	511300	Court Overtime	\$	4,500	
100	2650	60	512100	Court Clerk - Health Insurance	\$	4,809	
100	2650	60	512200	Court Clerk - FICA & Medicare	\$	4,751	
100	2650	60	512220	Court Clerk - Long Term Disability Insurance	\$	424	
100	2650	60	512400	Court Clerk - 457 Cafeteria Plan	\$	654	
100	2650	60	512600	Court Clerk - GA State Unemployment Ins.	\$	1,050	
100	2650	60	521200	Judge - Municipal Court	\$	12,000	
100	2650	60	521201	Solicitor - Municipal Court	\$	10,000	
100	2650	60	521202	Public Defender - Municipal Court	\$	600	
100	2650	60	523500	Court Clerk - Travel Expenses	\$	500	
100	2650	60	523700	Court Clerk - Education & Training	\$	200	
100	2650	60	523850	Translator - Municipal Court	\$	2,600	
100	2650	60	523900	Contract Labor - Municipal Court	\$	3,000	
100	2650	60	531100	Court - (Software Maintenance / Fines & Bonds / Supplies)	\$	2,500	
100	2650	60	531705	Prison Costs	\$	20,000	
Total Municipal Court:						\$ 129,688	

EXPENSES - Fund 100 (*Capital expenses are included in the Line Item amounts*)

**Approved
FY2010
BUDGET**

NOTES

Fund	Function	Dept	Account			
100	3210	20	511100	PD - Admin - Salaries	\$	111,212
100	3210	20	512100	PD - Admin - Health Insurance	\$	9,377
100	3210	20	512200	PD - Admin - FICA & Medicare	\$	8,508
100	3210	20	512220	PD - Admin - Long Term Disability Insurance	\$	760
100	3210	20	512400	PD - Admin - 457 Cafeteria Plan	\$	896
100	3210	20	512600	PD - Admin - GA State Unemployment Ins.	\$	1,879
100	3210	20	521110	PD - Admin - Drug Testing	\$	300
100	3210	20	521210	PD - Drug Awareness Program	\$	300
100	3210	20	521212	PD - Charity / from Donations	\$ rcv'd in FY08	3,000
100	3210	20	521214	PD - Shop with A Cop	\$ rcv'd in FY08	785
100	3210	20	521220	PD - Covert / Seizure Fund	(<i>unspecified expenses</i>)	5,000
100	3210	20	522205	PD - Vehicle Repairs & Maintenance	\$	18,000
100	3210	20	522206	PD - Towing of Vehicles	\$	300
100	3210	20	523200	PD - Communications (phones, & DSL)	\$	4,000
100	3210	20	523201	PD - Cell Phones	\$	4,500
100	3210	20	523202	PD - 800 Mhz Radio Network	(<i>13 hand held units - plus maint.</i>)	5,000
100	3210	20	523220	PD - Radio's for Vehicles and/or Mobile Unit	\$	3,000
100	3210	20	523250	PD - Shipping	\$	300
100	3210	20	523260	PD - Postage	\$	1,000
100	3210	20	523300	PD - Advertising	\$	150
100	3210	20	523400	PD - Printing & Binding	\$	4,000
100	3210	20	523600	PD - Dues & Fees	\$	150
100	3210	20	523700	PD - Education & Training	\$	5,000
100	3210	20	531100	PD - Supplies & Materials	\$	2,000
100	3210	20	531110	PD - Office Supplies	\$	5,500
100	3210	20	531120	PD - Canine "Bart" / Supplies & Services	\$	3,000
100	3210	20	531270	PD - Gasoline	\$	50,000
100	3210	20	531600	PD - Small Equipment	\$	28,000
100	3210	20	531700	PD - Bullett Proof Vests - Matching	\$	3,000
100	3210	20	531705	PD - Uniforms	\$	6,000
Total Police Administration (Public Safety):					\$	284,917

Restricted
Restricted

\$32.00 each, per month

100	3223	20	511100	Patrol - Salaries	\$	433,240
100	3223	20	511300	Patrol - Overtime	\$	14,000
100	3223	20	512100	Patrol - Health Insurance	\$	51,575
100	3223	20	512200	Patrol - FICA & Medicare	\$	33,143
100	3223	20	512220	Patrol - Long Term Disability Insurance	\$	2,959
100	3223	20	512400	Patrol - 457 Cafeteria Plan	\$	1,814
100	3223	20	512600	Patrol - GA State Unemployment Ins.	\$	7,322
Total Patrol (Public Safety):					\$	544,049

100	3260	20	522100	Police Station - Cleaning	\$	1,800
100	3260	20	522200	Police Station - Repairs & Maintenance	\$	5,000
100	3260	20	522210	Police Station - Pest Control	\$	420
100	3260	20	531210	Police Station - Water / Sewer / Trash / Svs. Chg.	\$	800
100	3260	20	531220	Police Station - Natural Gas	\$	800
100	3260	20	531230	Police Station - Electricity	\$	4,000
Total Police Stations & Buildings (Public Safety):					\$	12,820

Total Public Safety: \$ 841,786

100	4210	30	511100	Public Works - Salaries	\$	91,410
100	4210	30	511120	Public Works - P/T	(<i>1 @ 12 mths & 2 @ 6 mths</i>)	31,200
100	4210	30	511300	Public Works - Overtime	\$	4,000
100	4210	30	512100	Public Works - Health Insurance	\$	13,100
100	4210	30	512200	Public Works - FICA & Medicare	\$	9,380
100	4210	30	512220	Public Works - Long Term Disability Insurance	\$	624
100	4210	30	512600	Public Works - GA State Unemployment Ins.	\$	2,072
100	4210	30	521310	Public Works - NPDES MS4 & Annual Report	\$	12,000
100	4210	30	521311	Public Works - Elachee Nat'l Science Center	\$	2,000
100	4210	30	522200	Public Works - Repairs & Maintenance	\$	10,000
100	4210	30	522205	Public Works - Vehicle Repairs & Maintenance	\$	6,000
100	4210	30	522250	Public Works - Road Repairs & Maint.	\$	30,000
100	4210	30	522320	Public Works - Equipment Rental	\$	250
100	4210	30	523201	Public Works - Cell Phones	\$	1,800
100	4210	30	523500	Public Works - Travel Expenses	\$	100
100	4210	30	523600	Public Works - Dues and Fees (license renewals)	\$	100
100	4210	30	531100	Public Works - Supplies & Materials	\$	15,000
100	4210	30	531270	Public Works - Gasoline	\$	10,000
100	4210	30	531600	Public Works - Small Equipment	\$	15,000
100	4210	30	531700	Public Works - Uniforms	\$	1,500
100	4210	30	542200	Public Works - Zero Turn Mower	\$	7,000
100	4210	30	xxxxxx	Underground Cabling \$50,000 (James Riker)	\$	-
Total Public Works:					\$	262,536

From Capital

EXPENSES - Fund 100

(*Capital expenses are included in the Line Item amounts*)

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FY2010
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Fund	Function	Dept	Account			NOTES
100	4260	30	531230	Street Lights - Electricity	\$ 33,000	
100	4260	30	531235	FB Welcome Sign - Electricity	\$ 500	
Street Lighting (Public Works):					\$ 33,500	
100	4270	30	522220	Traffic Signal - AT&T	\$ 1,000	
100	4270	30	531230	Traffic Signal - Electricity	\$ 800	
Total Traffic Engineering (Public Works):					\$ 1,800	
100	4900	30	522210	Public Works Storage Building - Pest Control	\$ 250	
100	4900	30	523200	Public Works Maintenance Shop - Communications (phones & DSL)	\$ 1,200	
100	4900	30	531100	Public Works Maintenance Shop - Supplies & Materials	\$ 400	
Total Maintenance Shop (Public Works):					\$ 1,850	
Total Public Works:					\$ 299,686	
100	5530	10	522100	Depot - Cleaning	\$ 2,000	
100	5530	10	522200	Depot & Caboose - Repairs & Maintenance	\$ 5,000	
100	5530	10	522210	Depot - Pest Control	\$ 500	
100	5530	10	523200	Depot - Communications	\$ 900	Termite Bond
100	5530	10	531100	Depot & Caboose - Supplies & Materials	\$ 500	
100	5530	10	531210	Depot - Water / Sewer / Trash / Svs. Chg	\$ 800	
100	5530	10	531230	Depot / Caboose & Flag Pole Electricity	\$ 4,200	
Total Community Center - Depot:					\$ 13,900	
100	6100	10	522310	BHT - Lease Payment on RailRoad Right-of-Way - add 15% inc	\$ 3,110	inc by 20% 2011
100	6100	10	522320	BHT - Railroad Right-of-Way Improvements	\$ 5,000	
Total Railroad - Lease payment & right-of-way (BHT):					\$ 8,110	
100	6110	10	511100	BHT - Director	\$ 9,600	
100	6110	10	511100	BHT - Director / FICA & Medicare	\$ 2,525	
100	6110	10	523200	BHT - Communications (<i>postage & advertising</i>)	\$ 500	
100	6110	10	523201	BHT - Cell Phone	\$ 300	
100	6110	10	523400	BHT - Printing & Binding (newsletter)	\$ 500	
100	6110	10	523500	BHT - Travel Expense	\$ 500	
100	6110	10	523600	BHT - Dues & Fees - ASCAP	\$ 300	ASCAP
100	6110	10	531120	BHT - BOO Run Expenses	\$ 500	Port-A-Potties
100	6110	10	531122	BHT - Tase of Flowery Branch (<i>June</i>)	\$ 500	
100	6110	10	531123	BHT - Concert Expenses	\$ 500	Port-A-Potties
100	6110	10	531124	BHT - Festivals Spring (<i>April - Boy Scouts</i>)	\$ 500	Port-A-Potties
100	6110	10	531125	BHT - Car Show & Cook Out (<i>June - Spirit of Joy</i>)	\$ 500	Port-A-Potties/Trophys
100	6110	10	531126	BHT - Christmas Festival	\$ 500	Port-A-Potties
100	6110	10	531127	BHT - Car Show & Chili Cook Off (<i>September - CASI</i>)	\$ 500	
100	6110	10	531128	BHT - Historic Preservation	\$ 200	
100	6110	10	531131	BHT - Fall Festival (<i>Boy Scouts</i>)	\$ 500	
100	6110	10	531133	BHT - Talking Walls	\$ 1,000	
100	6110	10	531134	BHT - Teddy Town Festival (<i>April - Girl Scouts</i>)	\$ 500	
Total Culture & Recreation (BHT):					\$ 19,925	
100	6200	10	522200	FB Park - Repairs & Maintenance	\$ 1,000	
Total Parks (BHT):					\$ 1,000	
Total all Culture & Recreation (BHT):					\$ 29,035	
100	7400	70	511100	PCD - Salaries	\$ 153,578	
100	7400	70	511300	PCD - Overtime	\$ 1,500	
100	7400	70	512100	PCD - Health Insurance	\$ 14,066	
100	7400	70	512200	PCD - FICA & Medicare	\$ 11,749	
100	7400	70	512220	PCD - Long Term Disability Insurance	\$ 1,049	
100	7400	70	512400	PCD - 457 Cafeteria Plan	\$ 826	
100	7400	70	512600	PCD - GA State Unemployment Ins.	\$ 2,595	
100	7400	70	512910	PCD - Planning Administrator's Car Allowance	\$ 1,200	
100	7400	70	521200	PCD - P/T Building Inspector - John Morris Contractor	\$ 33,600	
100	7400	70	521201	PCD - Consultant Fees / Special Projects / Prof. Services	\$ 7,500	
100	7400	70	521202	PCD - Plan Check Pass Thru's (<i>same as Revenue side</i>)	\$ 25,000	
100	7400	70	521204	PCD - Engineering Fees	\$ 5,000	
100	7400	70	521205	PCD - Comprehensive Plan \$2K (<i>moved 10k to MPO City Match</i>)	\$ 2,000	
100	7400	70	521206	PCD - Code Enforcement & Abatement	\$ 500	
100	7400	70	521207	PCD - GIS Permitting System / Hall County & Supplies	\$ 25,000	
100	7400	70	521210	PCD - Zoning Plan	\$ 2,500	
100	7400	70	522100	PCD - Cleaning	\$ 3,500	
100	7400	70	522200	PCD - Repairs & Maintenance	\$ 500	
100	7400	70	522205	PCD - Vehicle Repairs & Maintenance	\$ 250	
100	7400	70	522210	PCD - Pest Control 5512 & 5514 Main St.	\$ 720	
100	7400	70	523200	PCD - Communications (<i>phones, & DSL</i>)	\$ 10,000	Mega Link T1
100	7400	70	523201	PCD - Cell Phones	\$ 1,300	
100	7400	70	523250	PCD - Shipping	\$ 500	
100	7400	70	523260	PCD - Postage	\$ 2,000	
100	7400	70	523300	PCD - Advertising	\$ 2,000	

EXPENSES - Fund 100					(Capital expenses are included in the Line Item amounts)		Approved FY2010 BUDGET	NOTES
Fund	Function	Dept	Account					
100	7400	70	523400	PCD - Printing & Binding		\$ 1,500		
100	7400	70	523500	PCD - Travel Expenses		\$ 800		
100	7400	70	523600	PCD - Dues & Fees		\$ 500		
100	7400	70	523700	PCD - Education & Training		\$ 2,500		
100	7400	70	531100	PCD - Supplies & Materials		\$ 500		
100	7400	70	531110	PCD - Office Supplies		\$ 6,000		
100	7400	70	531210	PCD - Water / Sewer / Trash / Svs. Chg.		\$ 800		
100	7400	70	531270	PCD - Gasoline		\$ 1,100		
100	7400	70	531400	PCD - Books & Periodicals		\$ 200		
100	7400	70	531600	PCD - Small Equipment		\$ 5,400		
100	7400	70	531700	PCD - Uniforms		\$ 250		
Total Planning & Community Development:						\$ 327,983		
100	7520	90	531100	Development Authority / Supplies & Materials - Misc. Expenses		\$ 5,000		
100	7520	90	572000	Hall County EDC		\$ 15,000		
100	7520	90	572020	Greater Hall Chamber of Commerce		\$ 1,000		
100	7520	90	572100	Banks Family Lease Payment (property taxes)		\$ 6,200	Melissa to supply #'s	
Total Economic Development:						\$ 27,200		
Fund 100 - SUBTOTAL EXPENDITURES:						\$ 2,645,622		
100	9000	10	571000	TRANSFER TO - Fund 220 TE Grant: (\$15k in FY2009)		\$ 35,000		
100	9000	10	571200	TRANSFER TO - Fund 230 MPO Grant:		\$ 10,000		
						\$ 2,690,622	Budgeted	

Fund 220 - TE Grant

**Approved
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BUDGET**

NOTES

REVENUE

Fund	Function	Dept	Account			
220	0000	00	334300	TE Grant from D.O.T.	\$ 250,000	
220	0000	00	391100	Transfer IN/from General Fund (<i>City's match</i>)	\$ 35,000	
Fund 220 - Total Revenue:					\$ 285,000	

EXPENSES

220	0000	00	531150	TE Design & Engineering	\$ 35,000	
220	0000	00	531200	TE Grant Expense	\$ 250,000	
220	0000	00	541210	TE Professional Services	\$ -	
Fund 220 - Total Expenses:					\$ 285,000	

Fund 250 - Metropolitan Planning Organization / Transportation Study - NEW

REVENUE

Fund	Function	Dept	Account			
250	0000	00	334300	MPO Grant	\$ 20,000	
250	0000	00	391100	Transfer IN/from General Fund (<i>City's match</i>)	\$ 10,000	
Fund 250 - Total Revenue:					\$ 30,000	

EXPENSES

250	0000	00	531100	Old Town Transportation Study	\$ 30,000	
Fund 250 - Total Expenses:					\$ 30,000	

Fund 275 - Hotel / Motel Tax Fund - Hampton Inn

REVENUE

\$ -

NOTES

Fund	Function	Dept	Account			
275	0000	00	314100	Hotel Room Tax	\$75,884	
Fund 275 - Total Revenue:					\$ 75,884	

EXPENSES

275	7540	00	121100	Transfer OUT to General Fund	\$45,530	
275	7540	00	572000	Convention Visitors Bureau	\$ 30,354	
Fund 275 - Total Expenses:					\$75,884	←

84 hotel rooms	
50% % occupancy	
42 base rooms	
\$99.00 avg flat rate	
\$4,158 ttl daily revenue	
\$1,517,670 ttl annual revenue	
\$75,884	5% taxed
\$45,530	60% City's
\$30,353	40% CVB's

84 rooms @ 50% occupancy = 42 rooms
 42 rooms @ \$99.00 a day = \$4,158.00 total daily revenue
 \$4,158.00 x's 365 days (12 mths) = \$1,517,670 annual revenue
5% of \$1,517,670 = \$75,884

City's portion is 60% or \$45,530 & CVB portion is 40% or \$30,353

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FY2010
BUDGET**

Fund 320 SPLOST 6

REVENUE

Fund	Function	Dept	Account			NOTES
320	0000	00	313400	SPLOST 6 (FY2010)	\$ 349,387	
320	0000	00	361000	SPLOST 6 - Interest Revenues	\$ -	
320	0000	00	391100	Transfer In (Gen'l Fund City Taxes)	\$ 71,613	
Fund 320 - Total Revenue:					\$ 421,000	

EXPENSES

320	0000	00	581300	First Century Bank 5512/14 (<i>Principal</i>)	\$ 405,000	
320	0000	00	582300	First Century Bank 5512/14 (<i>Interest</i>)	\$ 16,000	Estimated
Fund 320 - Total Expenses:					\$ 421,000	

SPLOST VI		6 years	
\$2,500,000	07/01/2009 (FY2010) thru 6/30/2015 (FY2015)	2010	
	(July & Aug 09 - approx. \$8k per month)	\$ 16,000	\$ 349,387
	Starts Sept. 09 - approx. \$34,000 per month	\$ 333,387	

PROJECTED YEARS

	Annually	Monthly
2011	\$373,884	\$31,157
2012	\$400,100	\$33,342
2013	\$428,154	\$35,680
2014	\$458,175	\$38,181
2015	\$490,300	\$40,858

Fund 505 Enterprise

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BUDGET

REVENUE - OPERATING

NOTES

Fund	Function	Dept	Account			
505	0000	00	344210	Water Charges (+ City buildings)	\$ 471,800	
505	0000	00	344232	Admin. Fees	\$ 10,000	
505	0000	00	344255	Sewer Charges (+ City buildings)	\$ 831,200	\$853,196
505	0000	00		Sewer Charges Cinnamon Cove (\$1,833 / month)	\$ 21,996	
505	0000	00	344256	Account Service Charges - Utility Billing	\$ 48,000	
505	0000	00	344260	Hall County Service Charge - In & Out - see Exp's	\$ 9,000	Pass Thru to Hall County
505	0000	00	344261	Oakwood Service Charge - In & Out - see Exp's	\$ 2,300	Pass Thru to Oakwood
505	0000	00	344265	Sewer & Water Inspection Fees	\$ 1,500	
505	0000	00	349300	Bank Fees / Bad Check Fees	\$ 250	
505	0000	00	361000	Interest Revenues	\$ 100,000	
505	0000	00	380000	Penalties / Reconnect Fees	\$ 35,000	Re-evaluated 4-28-09
505	0000	00	380100	W&S Miscellaneous Revenue	\$ 200	
505	0000	00	380200	General Assistance Revenue	\$ (1,050)	
505	0000	00	380300	Reduction to W & S Customers for leaks	\$ (500)	
505	0000	00	380500	F.O.G & Pre-Treatment Permits (Jimmy Dean)	\$ 25,380	Fats/Oils/Greases
505	0000	00	389000	Gainesville 5% Rebates	\$ 20,000	

Fund 505 - Operating Revenue: \$ 1,575,076

Fund 505 Total Operating Revenue: \$ 1,575,076

REVENUE - CAPITAL

505	0000	55	344230	Residential Capacity Sewer Fees - 100%	\$ 4,500	1 tap
505	0000	55	344231	Residential Capacity Water Fees - 100%	\$ 4,500	1 tap
505	0000	00	344232	Cinnamon Cove Engineering & Permitting (In from CD's)	\$ 122,000	
505	0000	55	344233	Transfer IN from Capital Bank Account	\$ 175,500	

Fund 505 - Total CAPITAL Revenue: \$ 306,500

Fund 505 - Operating Revenue: \$ 1,575,076

← Budgeted

EXPENSES

Fund 505 Enterprise

**Approved
FY2010
BUDGET**

NOTES

Fund	Function	Dept	Account			
505	0000	00	574000	Bad Debts for Uncollectible	\$	10,000
505	0000	00	579000	Contingency - Operating / Capital (<i>shared by Water & Sewer</i>)	\$	33,372
				Salary Contingency / Furlough		(\$19,775)
				FICA / Medicare Reduction due to Salary furlough		(\$1,405)
				MassMutual 457 City's matched discontinued		(\$1,195)
				Fund 505 - Contingency / Bad Debts Total:	\$	20,997

Re-evaluated 4-28-09

505	0000	00	581100	Bonds - Principal Payments	\$	185,000
505	0000	00	582100	Bonds - Interest Payments	\$	171,271
505	0000	00	584000	Bonds - Issuance Cost	\$	4,600
				Fund 505 - Debt Service Total:	\$	360,871

505	1500	10	511100	W/S Admin - Salaries	\$	36,738
505	1500	10	511300	W/S Admin - Overtime	\$	2,000
505	1500	10	512100	W/S Admin - Health Insurance	\$	4,689
505	1500	10	512200	W/S Admin - FICA & Medicare	\$	2,810
505	1500	10	512220	W/S Admin - Long Term Disability Insurance	\$	251
505	1500	10	512400	W/S Admin - 457 Cafeteria Plan	\$	675
505	1500	10	512600	W/S Admin - SUI	\$	621
505	1500	10	523260	W/S Admin - Postage	\$	6,000
505	1500	10	523400	W/S Admin - Printing	\$	4,800
505	1500	10	531110	W/S Admin - Office Supplies	\$	300
				Total Fund 505 W/S Administration:	\$	58,884

505	4300	50	511100	S / Salaries	\$	156,892
505	4300	50	511300	S / Overtime	\$	8,000
505	4300	50	512100	S / Health Insurance	\$	24,852
505	4300	50	512200	S / FICA & Medicare	\$	14,813
505	4300	50	512220	S / Long Term Disability Insurance	\$	1,322
505	4300	50	512400	S / 457 Cafeteria Plan	\$	1,195
505	4300	50	512600	S / SUI	\$	3,272
505	4300	50	521204	S / Engineering	\$	10,000
505	4300	50	521310	S / Sewage Testing (Cinnamon Cove \$1200 add'l)	\$	16,200
505	4300	50	521315	S / EPD Compliance & Fines	\$	15,000
505	4300	50	522110	S / Sludge Disposal - EE Enterprises \$150/trip + land fill fees	\$	35,600
505	4300	50	522200	S / Repairs & Maintenance	\$	30,000
505	4300	50	522205	S / Vehicle Repairs & Maintenance	\$	2,500
505	4300	50	522210	S / Pest Control	\$	550
505	4300	50	523200	S / Communications (phones, & DSL)	\$	3,600
505	4300	50	523201	S / Cell Phones	\$	1,800
505	4300	50	523201	S / Postage	\$	1,500
505	4300	50	523250	S / Shipping	\$	500
505	4300	50	523500	S / Travel Expenses	\$	200
505	4300	50	523600	S / Dues & Fees	\$	1,000
505	4300	50	523700	S / Education & Training	\$	1,500
505	4300	50	531100	S / Supplies & Materials	\$	25,000
505	4300	50	531110	S / Office Supplies	\$	2,000
505	4300	50	531120	S / Chemicals (Cinnamon Cove \$600 add'l)	\$	50,000
505	4300	50	531210	S / Water & Sewer (Cinnamon Cove water \$200 add'l)	\$	1,000
505	4300	50	531230	S / Electricity	\$	139,600
505	4300	50	531231	S / Electricity for Cinnamon Cove (Sawnee EMC)	\$	5,400
505	4300	50	531270	S / Gasoline & Diesel	\$	15,000
505	4300	50	531600	S / Small Equipment & Lab Equipment	\$	15,000
505	4300	50	531700	S / Uniforms	\$	3,000
505	4300	50	534260	Hall County Service Charge - In & Out from Revenue	\$	9,000
505	4300	50	534261	Oakwood Service Charge - In & Out from Revenue	\$	2,300
				Total Sewer:	\$	597,597

Includes Cinnamon Cove \$600 add'l
Trash / Svs. Chg.
Revenue In & Out
Revenue In & Out

EXPENSES

Fund 505 Enterprise

**Approved
FY2010
BUDGET**

NOTES

Fund	Function	Dept	Account			
505	4334	50	522200	Lift Stations - Repairs & Maintenance	\$ 21,876	7 lift stations avg \$8,268 / yr
505	4334	50	523200	Lift Stations - Communications	\$ 5,000	
505	4334	50	531210	Lift Stations - Water	\$ 1,500	
505	4334	50	531230	Lift Stations - Electricity	\$ 28,000	
505	4334	50	531240	Lift Stations - Propane Gas / Diesel	\$ 1,500	

Total Sewer Lift Stations: \$ 57,876

Capital						
505	4350	55	523900	S / Engineering / Capital Projects	\$ 60,000	
505	4350	55	531100	S / Infrastructure - InFlow & Infiltration	\$ 10,000	
505	4350	55	542220	S / Fume Hood & Lab Equipment	\$ 7,000	
505	4350	55	582200	S / Lift Station repairs	\$ 25,000	
505	4350	55	523600	S / Cinnamon Cove Engineering & Permitting	\$ 122,000	
505	0000	00	116110	S / Bond Renewal (NOT PART OF THE BUDGET)	\$ 54,000	

TOTAL Sewer CAPITAL: \$ 224,000

505	4400	50	511100	W / Salaries	\$ 205,712	
505	4400	50	511300	W / Overtime	\$ 6,000	
505	4400	50	512100	W / Health Insurance	\$ 28,122	
505	4400	50	512200	W / FICA & Medicare	\$ 15,737	
505	4400	50	512220	W / Long Term Disability Insurance	\$ 1,405	
505	4400	50	512600	W / SUI	\$ 3,477	
505	4400	50	521300	W / Water Testing	\$ 2,500	
505	4400	50	521315	W / Water Shed Protection Plan	\$ 35,000	
505	4400	50	522200	W / Repairs & Maintenance	\$ 15,000	
505	4400	50	522205	W / Vehicle Repairs & Maintenance	\$ 8,000	
505	4400	50	522210	W / Pest Control	\$ 400	
505	4400	50	523200	W / Communications (phones & DSL)	\$ 800	
505	4400	50	523201	W / Cell Phones	\$ 1,500	
505	4400	50	523250	W / Shipping	\$ 900	Water Samples shipped
505	4400	50	523260	W / Postage	\$ 500	
505	4400	50	523500	W / Travel Expenses	\$ 250	
505	4400	50	523600	W / Dues & Fees	\$ 1,500	
505	4400	50	523700	W / Education & Training	\$ 1,500	
505	4400	50	531100	W / Supplies & Material	\$ 30,000	
505	4400	50	531210	W / Water / Sewer / Trash / Svc. Chg. (Gainesville St. Valve inc'd)	\$ 950	
505	4400	50	531270	W / Gasoline & Diesel	\$ 11,000	
505	4400	50	531600	W / Small Equipment	\$ 18,000	Shore Box & Locator
505	4400	50	531600	W / Pipe Locator	\$ 2,500	
505	4400	50	531600	W / Valve Locator	\$ 600	
505	4400	50	531700	W / Uniforms	\$ 2,000	

Total Water: \$ 393,352

Not part of Operating or Capital for budgetary purposes only.						
505	4410	50	561000	WWTP Depreciation (Auditor's entry)		Reference Only - not in the budget

Total Depreciation: \$ 123,722

505	4420	50	522200	Wells - Building Repairs & Maintenance	\$ 5,000	
505	4420	50	523900	Wells & Water Tanks - Repairs & Maint / Inspections	\$ 30,000	
505	4420	50	531120	Wells & Water Tanks - Chemicals	\$ 10,000	NEW ACCOUNT
505	4420	50	531220	Wells - Natural Gas	\$ 2,500	
505	4420	50	531230	Wells & Water Tanks - Electricity	\$ 38,000	

Total Water Supply: \$ 85,500

Capital						
505	4450	55	531100	W / Lights Ferry Rd. Water Lines & Hydrants	\$ 25,000	
505	4450	55	582400	W / Water Lines - Infrastructure & Major Repairs	\$ 57,500	

TOTAL Water CAPITAL: \$ 82,500

TOTAL W&S CAPITAL: \$ 306,500

TOTAL W&S OPERATING: \$ 1,575,076

Total W&S Fund (Capital & Operating Expenses): \$ 1,881,576

Budgeted

Fund 540 Solid Waste

**Approved
FY2010
BUDGET**

NOTES

REVENUE

Fund	Function	Dept	Account			
540	0000	00	344110	Garbage Revenue	\$	232,000
540	0000	00	344256	Account Service Charge	\$	6,950
Fund 540 - Total Revenue:						\$ 238,950

EXPENSES

540	4520	10	522110	Garbage Pick-Up Contract	\$	220,000
540	4520	10	522115	Landfill Expense - Waste Disposal	\$	8,000
540	4520	10	579000	Solid Waste Reserve / Contingency	\$	10,950
Fund 540 - Total Expenses:						\$ 238,950

Red Oak Contract up for renewal in October, 2010 (FY2011 Budget)

**APPROVED
FY2010**

City of Flowery Branch FY2010 Capital Budget and *Five (5) Year Capital Improvement Plan*
Categorized by Fund and Funding Source - **CAPITAL IS ALL PURCHASES OVER \$5,000.00**

Funding Sources: **GN**=General; **GR**=Grant; **CP**=Capital; **CL**=Capital Lease;
SP=SPLOST; **SG**=State Grant; **BD**=Bond Proceeds; **WS**=Water/Sewer

Fund	Department	Funding Sources	PROJECT DESCRIPTION	FY2010	FY2011	FY2012	FY2013	BY2014
General Fund			<i>Included in Operating Expenses</i>					
100	Public Works	GN	Zero Turn Mower	\$ 7,000				
General Fund Sub-Total:				\$ 7,000	\$ -	\$ -	\$ -	\$ -
SPLOST Fund								
320	SPLOST	SP	SPLOST 6 Land / Property Acquisition	\$ 349,387	\$373,884	\$400,100	\$428,154	\$458,175
320	SPLOST	SP	PD Vehicles & Equipment (2,1,2,1)					
SPLOST Sub-Total:				\$ 349,387	\$373,884	\$400,100	\$428,154	\$458,175
Grant Fund								
220	TE Grant		D.O.T. Grant	\$ 250,000				
GRANTS Sub-Total:				\$ 250,000	\$ -	\$ -	\$ -	\$ -

**APPROVED
FY2010**

City of Flowery Branch FY2010 Capital Budget and Five (5) Year Capital Improvement Plan
Categorized by Fund and Funding Source - **CAPITAL IS ALL PURCHASES OVER \$5,000.00**

Funding Sources: **GN**=General; **GR**=Grant; **CP**=Capital; **CL**=Capital Lease;
SP=SPLOST; **SG**=State Grant; **BD**=Bond Proceeds; **WS**=Water/Sewer

Fund	Department	Funding Sources	PROJECT DESCRIPTION	FY2010	FY2011	FY2012	FY2013	BY2014
Sewer & Water								
505	Sewer	Capital	CIP - Wastewater System Planning	On-going Construction projects In Progress - Liabilities (meaning they are not a budgeted item)				
505	Sewer/Water	Capital	CIP - W&S Planning & Improvement					
505	Sewer	Capital	CIP - ReUse / Sprayfield Sys.					
505	Sewer/Water	Capital	CIP - Mapping & Surveying Infrastructure					
505	Sewer	Capital	S / Engineering (see Operating Contingency)	\$ 33,372				
505	Sewer	CD'S	S / Cinnamon Cove Engineering & Permitting	\$ 122,000	\$ 1,300,000	\$ -	\$ -	\$ -
505	Sewer	Capital	S/ InFlow & Infiltration	\$ 10,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000
505	Sewer	Capital	S/ Lift Stations repairs	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
505	Sewer	Capital	S/ Capital Projects	\$ 60,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 30,000
505	Sewer	Capital	S / Fume Hood & Lab Equipment	\$ 7,000				
505	Water	Capital	W/ Lights Ferry Rd. Water Lines & Hydrants	\$ 25,000	\$ -	\$ -	\$ -	\$ -
505	Water	Capital	W/ Water Lines - Infrastructure (new & major repairs)	\$ 57,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
505	Sewer	W/S GN	S/ Bond Renewal (not part of budget ...)	\$ 54,000	\$ -	\$ -	\$ -	\$ -
Water / Sewer Sub-Total:				\$ 339,872	\$ 1,475,000	\$ 175,000	\$ 180,000	\$ 110,000
TOTAL BY YEAR - all Funds				\$ 946,259	\$ 1,848,884	\$ 575,100	\$ 608,154	\$ 568,175
GRAND TOTAL - FIVE YEAR PLAN				\$4,546,572				

Water Line Projects on board in FY2010
Spring Street
Rail Road Avenue
Mulberry Street

Johnny Thomas to re-evaluate associated costs. Actual costs may be \$65,000.

All Salaries in the FY2010 Budget were frozen as of 06/30/2009.

When the FY2011 Budget is prepared, consideration for both the FY2010 and the FY2011 Salary amounts currently in effect, should be taken into consideration; if Revenue permits, the necessary *cola* increases should be implemented for both years so as to bring everyone to where they should be based on the Carl Vinson study of 2009.