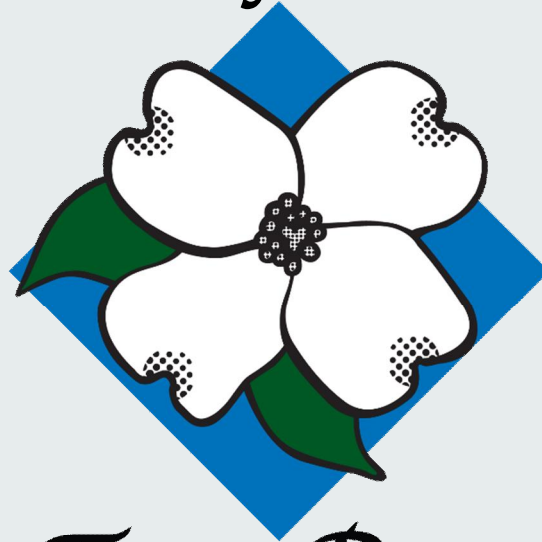


Fiscal Year 2016 Approved Budget

City of



Flowery Branch

General Fund (Revenue)

Budget changes from FY2015 to FY2016

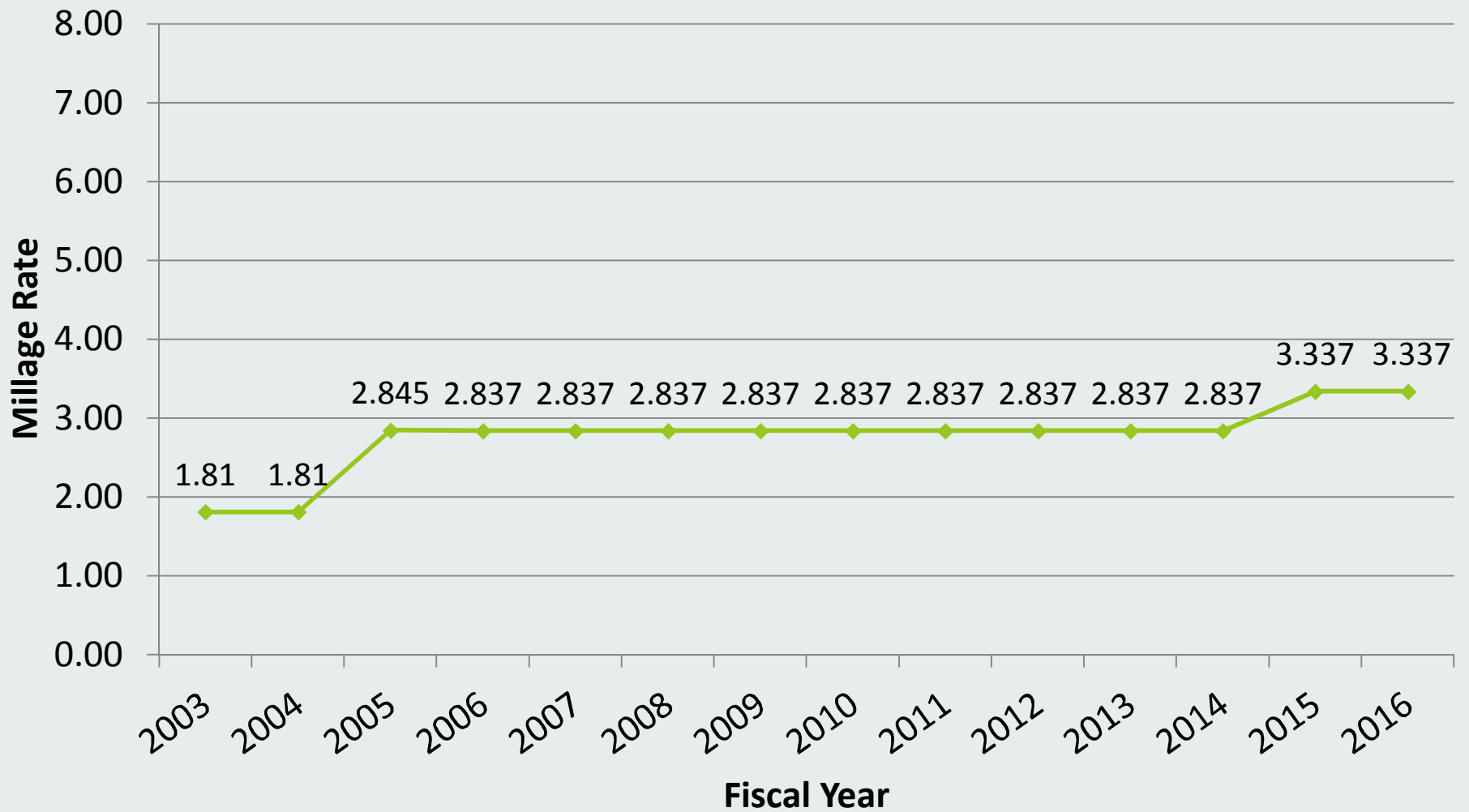
- . Property Tax:

- “ Net Digest totals \$275,466,010 (40% value), prior year \$239,778,662
- “ Reassessment of Existing Real Property increased the Net Digest \$25,914,148 (equal to \$86,476 in additional revenue with a 3.337 millage rate), prior year was a decline of \$19,196
- “ New or Improved Properties increased the Net Digest \$9,773,200 (equal to \$32,613 in additional revenue with a 3.337 millage rate), prior year \$10,800,683

- . Millage rate history:

- “ Since FY2006 the millage rate was 2.837 mills for 9 consecutive years
- “ In FY2015, the millage rate increased .5 mills to 3.337 mills. The millage increase continues to be transferred into the Local Resources Fund for capital projects.

Millage Rate History (General)

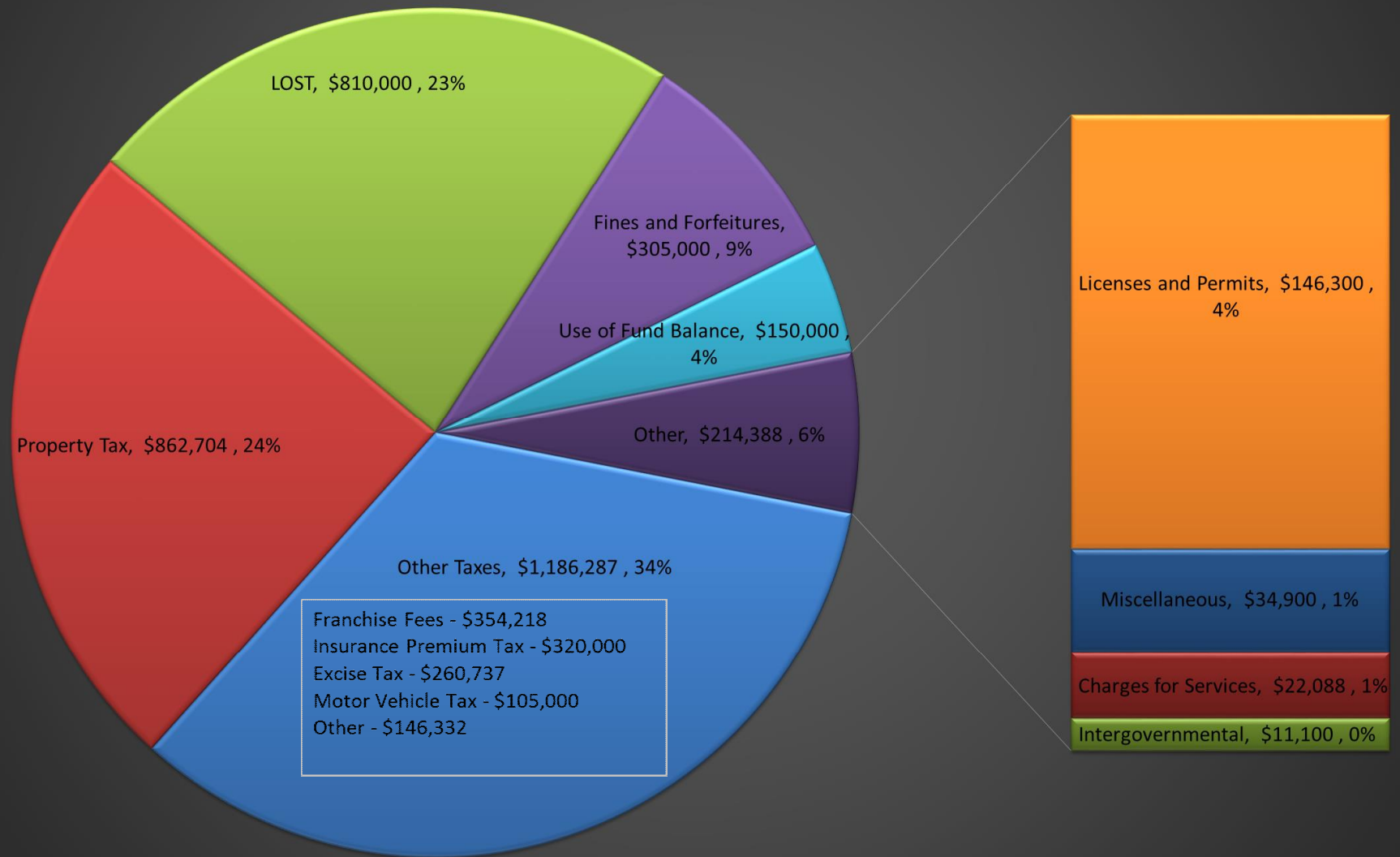


General Fund (Revenue)

Budget changes from FY2015 to FY2016

- . Millage rate history: (continued)
 - “ With the increase in Reassessments of Existing Real Property in FY2016 (Tax Year 2015), the millage rate should be rolled back to 3.023 mills.
 - “ Senate Bill 177, Act 431, passed during the 1999 legislative session, signed by the Governor on April 30, 1999, effective January 1, 2000, established the “Taxpayer Bill of Rights”. The “Taxpayer Bill of Rights” imposed no additional requirements if the levying and recommending authorities rolled back the millage rate each year to offset any inflationary increases in the digests. However, if the millage rate is not rolled back, the levying and recommending authorities must notify the public that taxes are being increased.
 - “ In the FY2016 budget, the millage rate has been increased back to 3.337 mills. The increase will cost the Median Home Value taxpayer within the City \$21.98 more per year.

General Fund Revenue



General Fund

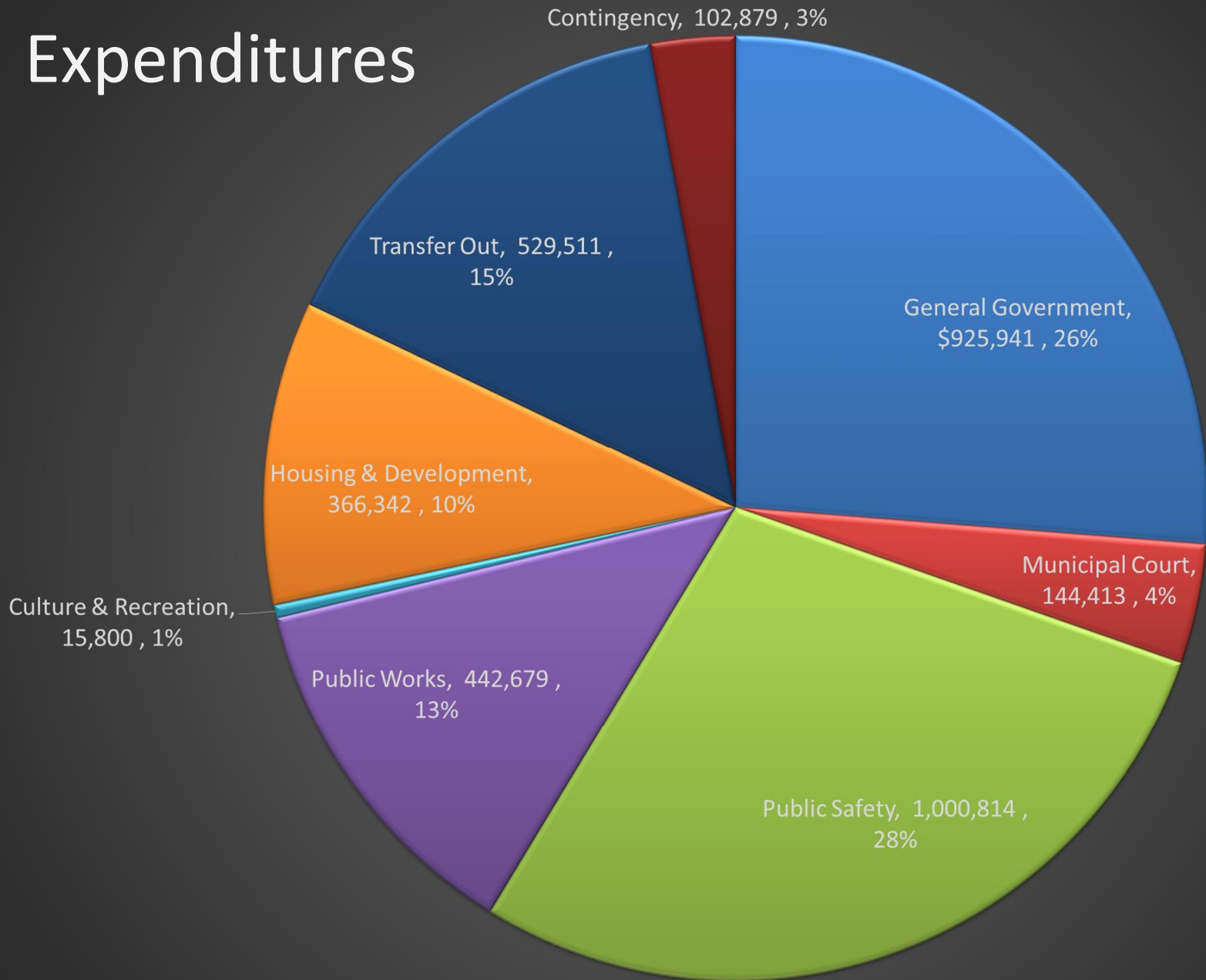
	Approved 2015 Budget	Approved 2016 Budget	Increase / (Decrease)	Percentage Change
Revenues				
Property Tax	\$ 743,615	\$ 862,704	\$ 119,089	16.01%
LOST	710,000	810,000	100,000	14.08%
Other Taxes	1,010,871	1,186,287	175,416	17.35%
Licenses and Permits	138,700	146,300	7,600	5.48%
Intergovernmental	6,200	11,100	4,900	79.03%
Charges for Services	25,588	22,088	(3,500)	-13.68%
Fines and Forfeitures	405,000	305,000	(100,000)	-24.69%
Miscellaneous	34,700	34,900	200	0.58%
Transfer In	50,000	-	(50,000)	-100.00%
Use of Fund Balance	311,000	150,000	(161,000)	-51.77%
Total Revenues	\$ 3,435,674	\$ 3,528,379	\$ 92,705	2.70%
Expenditures				
General Government	\$ 874,778	\$ 925,941	\$ 51,163	5.85%
Municipal Court	142,544	144,413	1,869	1.31%
Public Safety	976,855	1,000,814	23,959	2.45%
Public Works	428,444	442,679	14,235	3.32%
Culture & Recreation	15,800	15,800	-	0.00%
Housing & Development	310,890	366,342	55,452	17.84%
Transfer Out	658,358	529,511	(128,847)	-19.57%
Contingency	28,005	102,879	74,874	267.36%
Total Expenditures	\$ 3,435,674	\$ 3,528,379	\$ 92,705	2.70%

General Fund (Expenditures)

Budget changes from FY2015 to FY2016

- . All Departments:
 - " 2% COLA (Cost of living adjustment) increase (July 1st) - \$27,445
 - " 2% Merit Increase (July 1st) (History: FY2013-3%, FY2007-4%, FY2006-4%) - \$27,445
 - " July 1st – Oct. 31st GMA Retirement (4 months) - \$34,762
- . General Government:
 - " Replace sign at 985 intersection - \$15,000
 - " Hourly rate increase for City Attorney to \$150 (History: \$125 for +/- 10 years)
 - " Paperless Council Software \$600 per month, along with iPad costs
- . Public Works:
 - " Replace spreader - \$13,000
 - " Purchase used skid steer - \$24,000
 - " Skid steer attachment - \$3,000
- . Housing & Development:
 - " Comprehensive Plan - \$30,000

General Fund Expenditures



General Fund

	Approved 2015 Budget	Approved 2016 Budget	Increase / (Decrease)	Percentage Change
Revenues				
Property Tax	\$ 743,615	\$ 862,704	\$ 119,089	16.01%
LOST	710,000	810,000	100,000	14.08%
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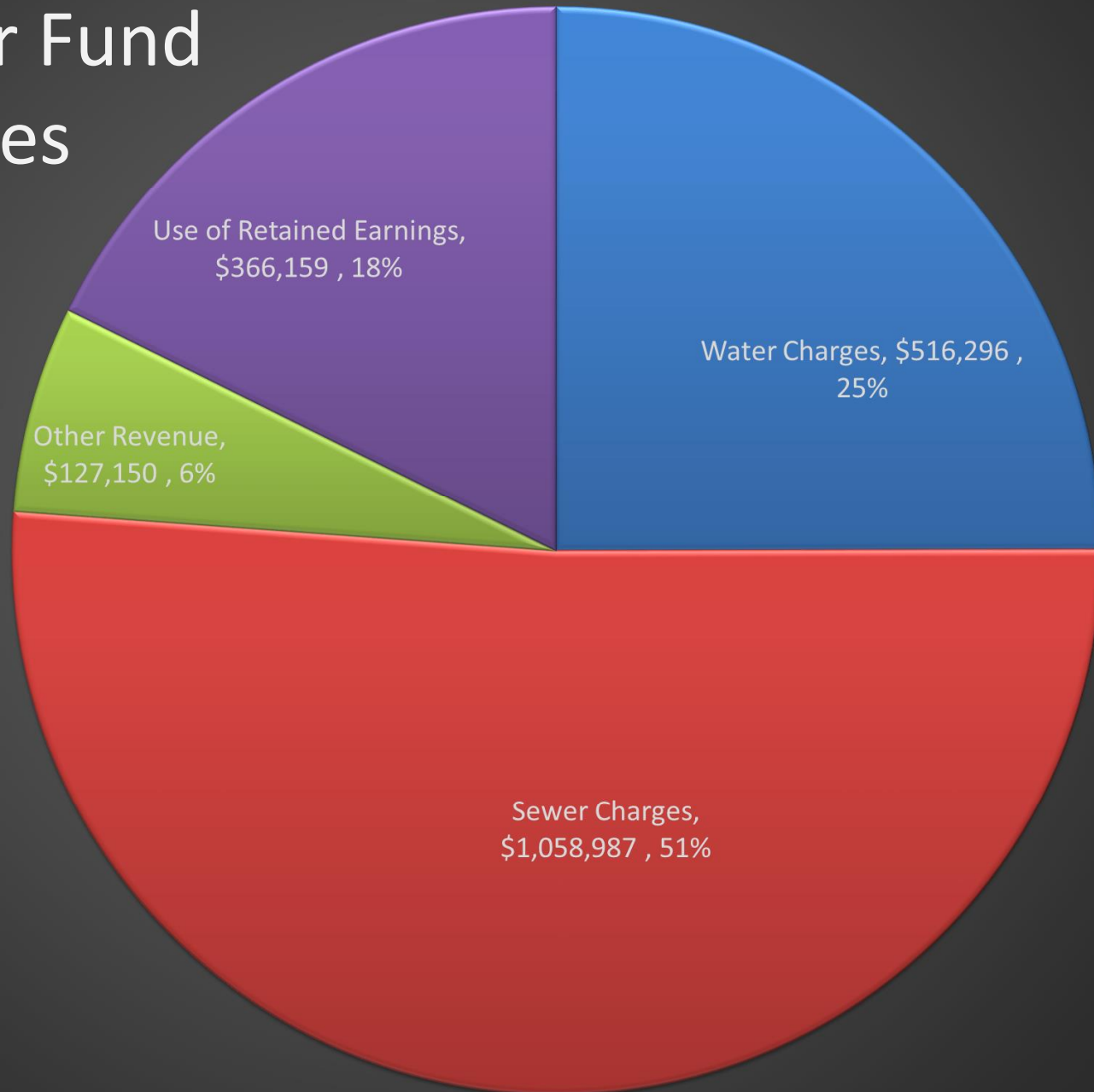
Water & Wastewater Fund (Revenues) Budget changes from FY2015 to FY2016

- . All Departments:
 - ” No major changes to revenue

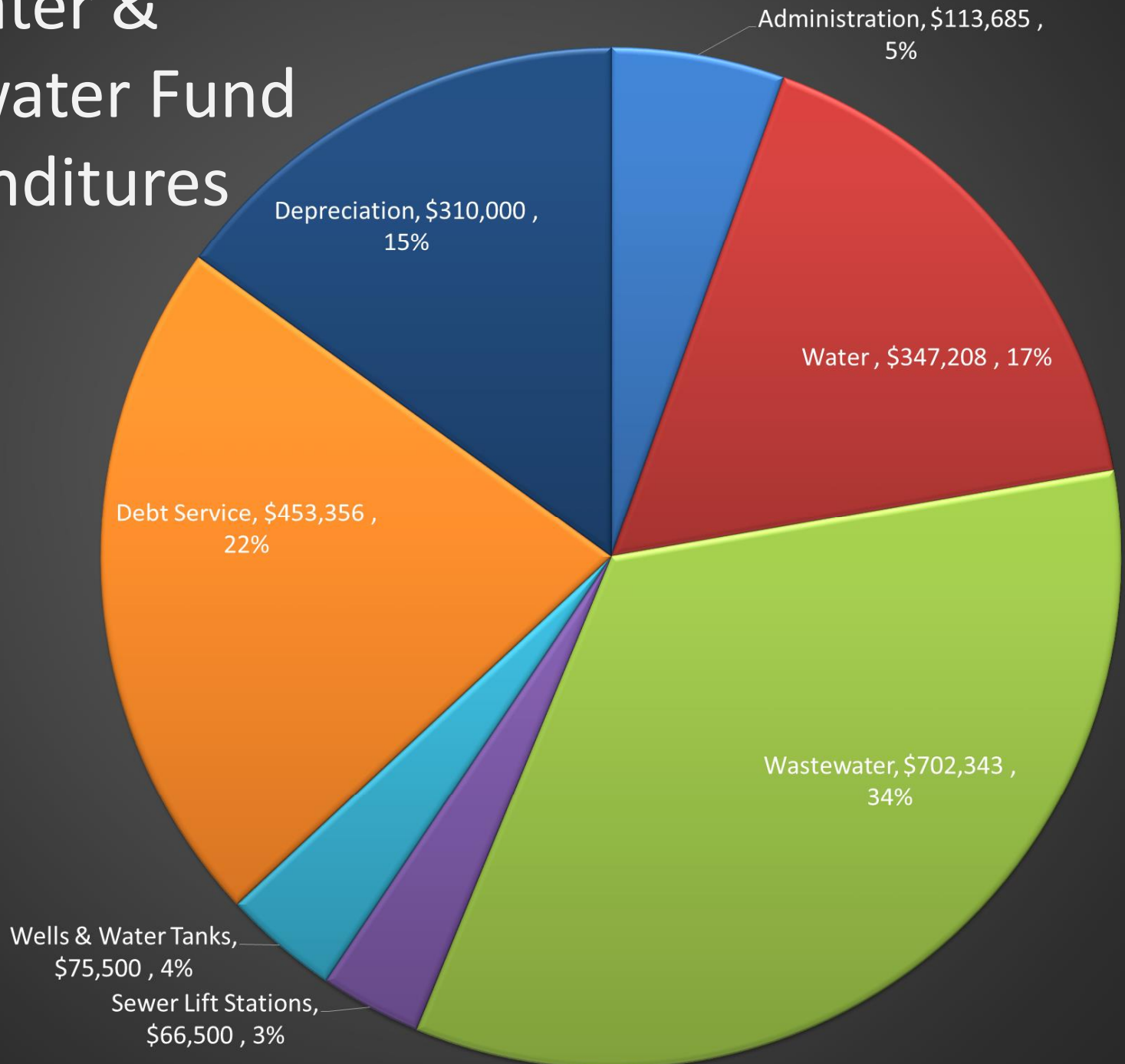
Water & Wastewater Fund (Expenditures) Budget changes from FY2015 to FY2016

- . All Departments:
 - ” 2% COLA (Cost of living adjustment) increase (July 1st) - \$9,918
 - ” 2% Merit Increase (July 1st) (History: FY2013-3%, FY2007-4%, FY2006-4%) - \$9,918
 - ” July 1st – Oct. 31st GMA Retirement (4 months) - \$12,561

Water & Wastewater Fund Revenues



Water & Wastewater Fund Expenditures



Water & Wastewater Fund

	Approved 2015 Budget	Approved 2016 Budget	Increase / (Decrease)	Percentage Change
Revenues				
Water Charges	\$ 516,296	\$ 516,296	\$ -	0.00%
Sewer Charges	1,005,790	1,058,987	53,197	5.29%
Other Revenue	122,650	127,150	4,500	3.67%
Use of Retained Earnings	415,405	366,159	(49,246)	-11.85%
Total Revenues	\$ 2,060,141	\$ 2,068,592	\$ 8,451	0.41%
Expenditures				
Administration	\$ 106,215	\$ 113,685	\$ 7,470	7.03%
Water	374,916	347,208	(27,708)	-7.39%
Wastewater	694,577	702,343	7,766	1.12%
Sewer Lift Stations	54,500	66,500	12,000	22.02%
Wells & Water Tanks	73,000	75,500	2,500	3.42%
Debt Service	446,933	453,356	6,423	1.44%
Depreciation	310,000	310,000	-	0.00%
Total Expenditures	\$ 2,060,141	\$ 2,068,592	\$ 8,451	0.41%

Special Revenue Funds

	Approved 2015 Budget	Approved 2016 Budget	Increase / (Decrease)	Percentage Change
Tax Allocation District				
Total Revenues	\$ 84,700	\$ 84,700	\$ -	0.00%
Total Expenditures	\$ 84,700	\$ 84,700	\$ -	0.00%
Hotel / Motel Tax Fund				
Total Revenues	\$ 85,000	\$ 44,000	\$ (41,000)	-48.24%
Total Expenditures	\$ 85,000	\$ 44,000	\$ (41,000)	-48.24%
Capital Projects Fund				
	Approved 2015 Budget	Approved 2016 Budget	Increase / (Decrease)	Percentage Change
SPLOST VII				
Total Revenues	\$ 686,185	\$ 853,917	\$ 167,732	24.44%
Total Expenditures	\$ 686,185	\$ 853,917	\$ 167,732	24.44%
Local Resources Fund				
Total Revenues	\$ 1,433,729	\$ 1,668,689	\$ 234,960	16.39%
Total Expenditures	\$ 1,433,729	\$ 1,668,689	\$ 234,960	16.39%

SPLOST VII (CAPITAL IMPROVEMENT PLAN)

		2016	2017	2018	2019	2020	2021
CAPITAL PROJECTS:							
	SPLOST VII:						
	<i>Municipal Buildings</i>	146,167	324,237	324,237	324,237	324,237	173,537
	<i>Roads, Streets and Bridges</i>	-	145,455	145,455	145,455	534,148	143,420
	<i>Water and Sewer Infrastructure</i>	650,000	200,000	128,000	330,000	-	-
	<i>Public Safety Facilities and Equipment</i>	57,750	28,875	57,750	28,875	57,750	-
	SPLOST Fund Reserves	-	155,350	198,475	25,350	-	-
	TOTAL CAPITAL PROJECTS:	853,917	853,917	853,917	853,917	916,135	316,957
SOURCE OF FUNDS:							
	SPLOST VII Collections	853,917	853,917	853,917	853,917	853,917	-
	SPLOST Fund Reserves	-	-	-	-	62,218	316,957
	TOTAL SOURCE OF FUNDS:	853,917	853,917	853,917	853,917	916,135	316,957

LOCAL RESOURCES FUND (CAPITAL IMPROVEMENT PLAN)

		Fiscal Year					
		2016	2017	2018	2019	2020	2021
CAPITAL PROJECTS:							
	McEver Road Intersection	329,602	-	-	-	-	-
	CSI Financial Software Upgrade	43,700	-	-	-	-	-
	R.O.W. Acquisition	20,000	-	-	-	-	-
	Lights Ferry Road Connection	1,221,414	193,986	193,986	193,986	193,986	96,993
	Paving Projects (Various Roads)	-	-	212,000	-	212,000	-
	Municipal Building	-	-	-	-	-	152,735
	Local Resources Fund Reserves	53,973	607,351	-	162,010	-	111,116
	TOTAL CAPITAL PROJECTS	1,668,689	801,337	405,986	355,996	405,986	360,844
SOURCE OF FUNDS:							
	LOST Collections	236,000	236,000	236,000	236,000	236,000	236,000
	Transfer In - Fund Balance	150,000	450,000	-	-	-	-
	Transfer In - General Fund	113,075	115,337	117,643	119,996	122,396	124,844
	Grant from Georgia Transportation Infrastructure Bank (Lights Ferry Roundabout)	400,000	-	-	-	-	-
	Proceeds from GTIB Loan	724,421	-	-	-	-	-
	Grant from LMIG (Paving Projects)	45,193	-	-	-	-	-
	Local Resources Fund Reserves	-	-	52,343	-	47,590	-
	TOTAL SOURCE OF FUNDS:	1,668,689	801,337	405,986	355,996	405,986	360,844

Total for All Funds

	Approved 2015 Budget	Approved 2016 Budget	Increase / (Decrease)	Percentage Change
General Fund	\$ 3,435,674	\$ 3,528,379	\$ 92,705	2.70%
Water & Sewer Fund	2,060,141	2,068,592	8,451	0.41%
Tax Allocation District (TAD)	84,700	84,700	-	0.00%
Hotel / Motel Tax Fund	85,000	44,000	(41,000)	-48.24%
SPLOST VII	686,185	853,917	167,732	24.44%
Local Resources Fund	1,433,729	1,668,689	234,960	16.39%
Total for all Funds	\$ 7,785,429	\$ 8,248,277	\$ 462,848	5.95%