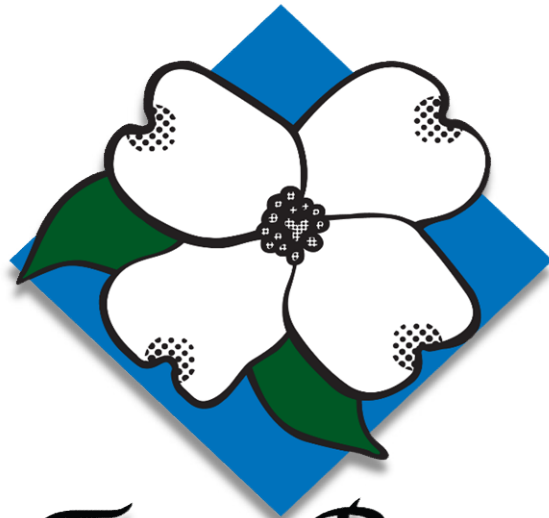


Fiscal Year 2019 Approved Budget

City of



Flowery Branch



General Fund Revenues

- Property Tax:
 - New or Improved Properties
Estimated to increase revenue by - \$142,953
 - Reassessment of Existing Real Property
Estimated to increase revenue by - \$74,891

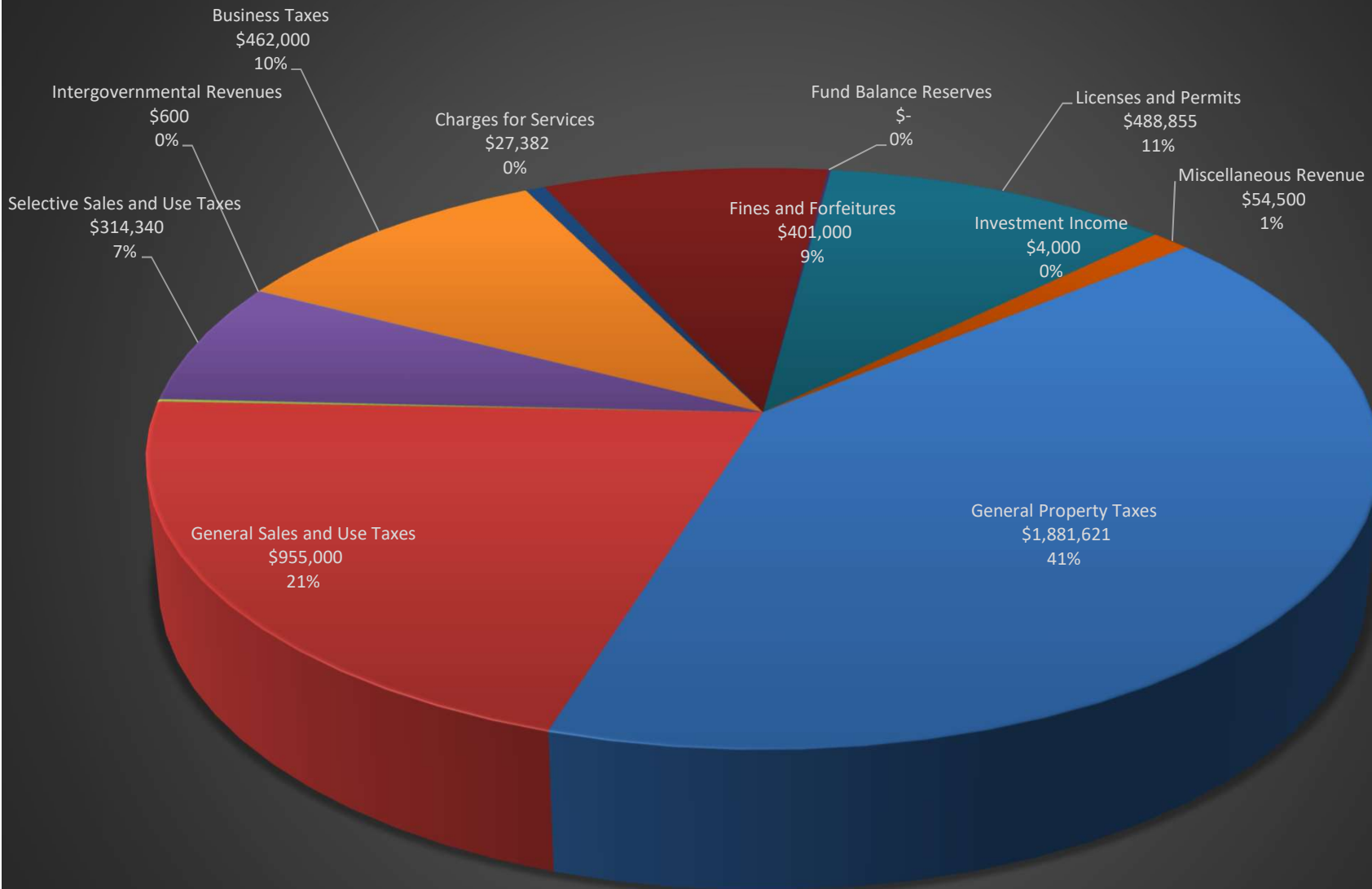
General Fund Expenditures

- 2% COLA (Cost of living adjustment) - \$30,041
- 3% Merit increase - \$41,220
- Public Safety:
 - New position – Wages and benefits - \$61,402
 - New vehicle for new position – \$40,000
- Planning and Community Development:
 - Contracted Services for Intern and Building Inspector - \$45,000
 - Contracted Services for:
 - Traffic Calming Studies for New Developments - \$10,000
 - Quiet Zone Study, Future SPLOST Analysis, Redefining Downtown Traffic Analysis, PTV Transportation Ordinance, and Exit 12 Planning - \$100,000
- Parks and Recreation:
 - Development of New Park - \$80,000

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
REVENUES				
General Property Taxes	\$ 1,610,967	\$ 1,881,621	\$ 270,654	16.80%
General Sales and Use Taxes	881,500	955,000	73,500	8.34%
Selective Sales and Use Taxes	343,302	314,340	(28,962)	-8.44%
Business Taxes	439,000	462,000	23,000	5.24%
Licenses and Permits	232,325	488,855	256,530	110.42%
Intergovernmental Revenues	11,600	600	(11,000)	-94.83%
Charges for Services	21,450	27,382	5,932	27.66%
Fines and Forfeitures	411,000	401,000	(10,000)	-2.43%
Investment Income	4,261	4,000	(262)	-6.15%
Contributions and Donations	6,000	6,000	0	0.00%
Miscellaneous Revenue	44,000	54,500	10,500	23.86%
Fund Balance Reserves	360,058	-	(360,058)	-100.00%
Total Revenues	\$ 4,365,463	\$ 4,595,298	\$ 229,834	5.26%
EXPENDITURES				
General Government	\$ 999,021	\$ 1,095,127	\$ 96,106	9.62%
Judicial	158,093	182,616	24,523	15.51%
Public Safety	1,233,981	1,357,374	123,393	10.00%
Public Works	529,586	616,461	86,875	16.40%
Culture and Recreation	49,815	140,373	90,558	181.79%
Housing and Development	366,261	594,856	228,595	62.41%
Contingency	125,000	0	\$ (125,000)	-100.00%
Transfers Out	903,707	608,491	\$ (295,216)	-32.67%
Total Expenditures	\$ 4,365,463	\$ 4,595,298	\$ 229,834	5.26%

GENERAL FUND REVENUES



- General Property Taxes
 ■ General Sales and Use Taxes
 ■ Contributions and Donations
 ■ Selective Sales and Use Taxes
- Intergovernmental Revenues
 ■ Business Taxes
 ■ Charges for Services
 ■ Fines and Forfeitures
- Fund Balance Reserves
 ■ Investment Income
 ■ Licenses and Permits
 ■ Miscellaneous Revenue

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
REVENUES				
General Property Taxes				
Real Prop Taxes - Current Year	987,697	1,278,121	290,424	29.40%
Real Prop Taxes Current Yr-Penalties	3,500	2,000	(1,500)	-42.86%
Real Property Taxes - Prior Year	600	0	(600)	-100.00%
Real Prop Taxes - Street Lights	9,200	9,200	0	0.00%
Motor Vehicle Taxes	176,400	165,000	(11,400)	-6.46%
Mobile Home Tax	1,300	500	(800)	-61.54%
GA DOR - Railroad Equip Car Taxes	270	300	30	11.11%
Intangibles - Personal Property Tax	5,000	5,000	0	0.00%
Real Estate Transfer Taxes	2,500	2,500	0	0.00%
Franchise Fees - GA Power	155,000	155,000	0	0.00%
Franchise Fees - Jackson EMC	189,000	189,000	0	0.00%
Franchise Fees - Southern Co. Gas	44,000	42,000	(2,000)	-4.55%
Franchise Fees - Charter Cable	20,000	20,000	0	0.00%
Franchise Fees - BellSouth / AT&T	13,500	10,000	(3,500)	-25.93%
Franchise Fees - Others	3,000	3,000	0	0.00%
Total General Property Taxes	1,610,967	1,881,621	270,654	16.80%
General Sales and Use Taxes				
LOST	881,500	955,000	73,500	
Total General Sales and Use Taxes	881,500	955,000	73,500	8.34%
Selective Sales and Use Taxes				
Hotel Motel Tax	68,340	68,340	0	
Excise Tax - Distributors	242,860	220,000	(22,860)	
Excise Tax - Restaurants	20,000	20,000	0	
Excise Tax - Other	12,102	6,000	(6,102)	
Total Selective Sales and Use Taxes	343,302	314,340	(28,962)	-8.44%
Business Taxes				
Business License (Occupational Tax)	61,000	61,000	0	
Insurance Premium Tax	355,000	375,000	20,000	
Business Taxes - Banks	23,000	26,000	3,000	
Total Business Taxes	439,000	462,000	23,000	5.24%

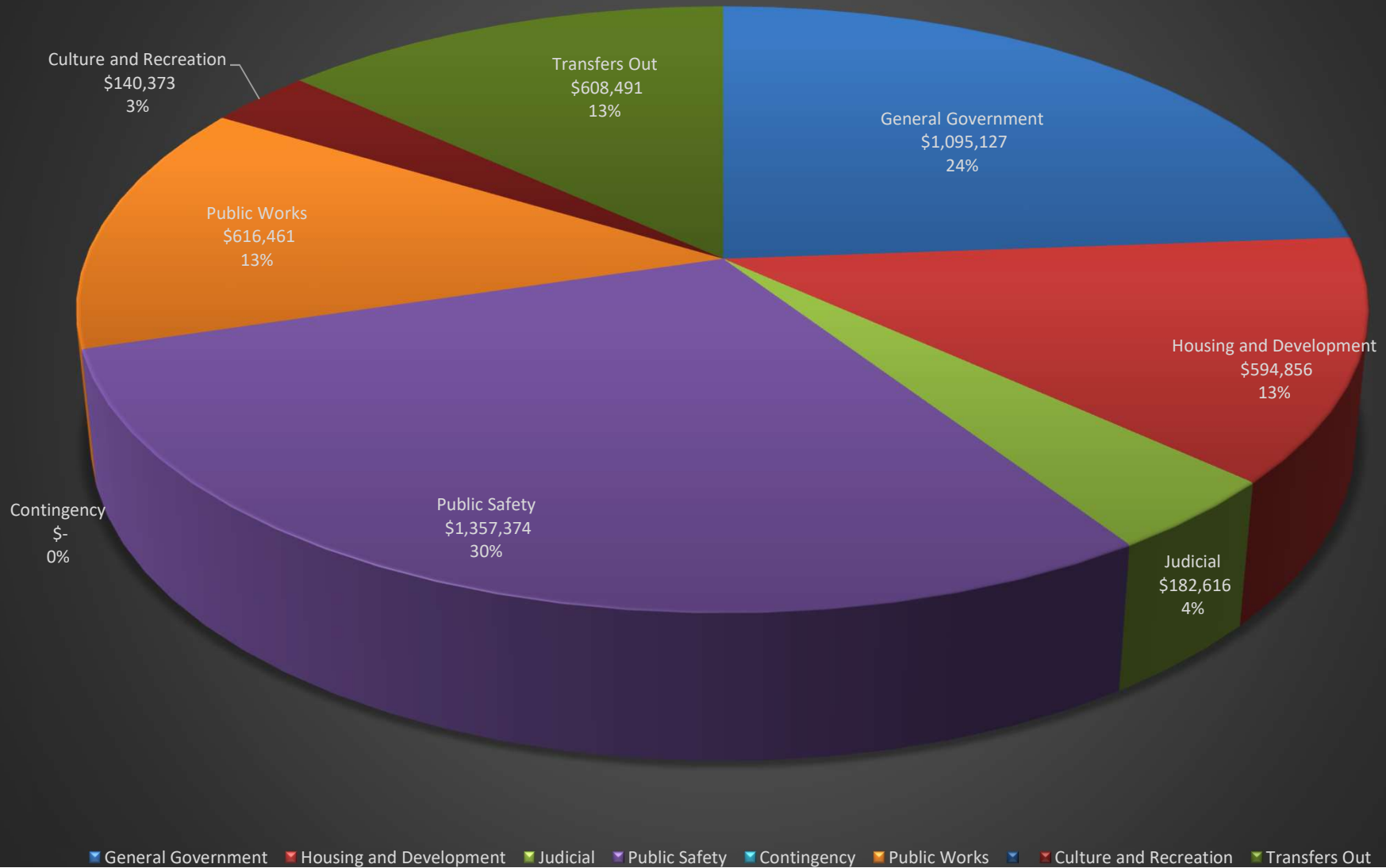
CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
Licenses and Permits				
Licenses - Beer	15,000	16,080	1,080	
Licenses - Wine	13,000	14,700	1,700	
Licenses - Alcohol	38,000	43,000	5,000	
Miscellaneous Penalties - Rev	250	500	250	
Business Tax	0	16,000	16,000	
Yard Sale Permits	75	75	0	
Business License - Credit Card Fees	0	4,000	4,000	
Special Events Licensing	0	500	500	
Annexation/Rezoning Fees	1,000	2,000	1,000	
Building & Sign Permits	155,000	352,000	197,000	
PCD / Plan Check Pass Thru's	10,000	0	(10,000)	
Land Disturbance Fees	0	25,000	25,000	
Plan Review Fees	0	15,000	15,000	
Total Licenses and Permits	232,325	488,855	256,530	110.42%
Intergovernmental Revenues				
Tax Equity from Hall County	11,000	0	(11,000)	
Payment in lieu of City Taxes (BHA)	600	600	0	
Total Intergovernmental Revenues	11,600	600	(11,000)	-94.83%
Charges for Services				
Impact Fees (3% Admin. Fee)	5,000	6,000	1,000	
Copies	150	150	0	
Qualifying Fees	0	432	432	
Notary Fee	250	250	0	
Police Dept - Copies of Reports	2,000	2,500	500	
Police Dept - Back Ground Checks	3,000	7,000	4,000	
Police Dept - Open Rec's & Misc Rev	2,800	6,600	3,800	
Police Dept -Pour'g/Alcohol/Prints	4,000	0	(4,000)	
Police Dept - Records Restriction	700	700	0	
Police Dept. - False Alarms	300	500	200	
Admin. Fees	500	500	0	
C & R / Vendors/Sponsors IN & OUT	2,250	2,250	0	
Special Events Fee	500	500	0	
Total Charges for Services	21,450	27,382	5,932	27.66%

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
Fines and Forfeitures				
Court Fines	345,000	350,000	5,000	
Georgia Probation Fines	65,000	50,000	(15,000)	
PD - Asset Forfeiture Account	1,000	1,000	0	
Total Fines and Forfeitures	411,000	401,000	(10,000)	-2.43%
Investment Income				
Interest Revenues	4,261	4,000	(261)	
Total Investment Income	4,261	4,000	(261)	-6.13%
Contributions and Donations				
Police Dept - Donations	0	0	0	
Police Dept - Shop with a Cop	6,000	6,000	0	
Total Contributions and Donations	6,000	6,000	0	0.00%
Miscellaneous Revenue				
Miscellaneous Revenue	2,000	2,000	0	
Surplus Sale of Equipment	0	500	500	
Rent - Depot	6,250	6,250	0	
Rent - Community Room	0	10,000	10,000	
Rent - Cingular Tower	18,250	18,250	0	
Rent - Main Street Rent	17,500	17,500	0	
Total Miscellaneous Revenue	44,000	54,500	10,500	23.86%
Total Revenues	\$ 4,005,405	\$ 4,595,298	\$ 589,893	14.73%
Other Financing Sources				
Trans In - Fund Balance Reserve	360,058	0	(360,058)	
Total Other Financing Sources	360,058	0	(360,058)	-100.00%
Total Revenues and Other Financing Sources	\$ 4,365,463	\$ 4,595,298	\$ 229,835	5.26%

GENERAL FUND EXPENDITURES



CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
General Government				
Legislative - Governing Body				
Personal Services and Employee Benefits	\$ 40,836	\$ 40,836	\$ -	
Purchased / Contracted Services	6,900	10,025	3,125	
Supplies	4,200	2,200	(2,000)	
Total Legislative - Governing Body	<u>51,936</u>	<u>53,061</u>	<u>1,125</u>	<u>2.17%</u>
Legislative - Clerk of Council				
Personal Services and Employee Benefits	99,899	108,152	8,253	
Purchased / Contracted Services	5,480	5,005	(475)	
Supplies	1,100	1,200	100	
Total Legislative - Clerk of Council	<u>106,479</u>	<u>114,357</u>	<u>7,878</u>	<u>7.40%</u>
Executive - Mayor				
Personal Services and Employee Benefits	9,459	9,459	0	
Purchased / Contracted Services	3,605	2,980	(625)	
Supplies	360	1,360	1,000	
Total Executive - Mayor	<u>13,424</u>	<u>13,799</u>	<u>375</u>	<u>2.79%</u>
Executive - City Manager				
Personal Services and Employee Benefits	167,973	192,182	24,209	
Purchased / Contracted Services	4,710	4,410	(300)	
Total Executive - City Manager	<u>172,683</u>	<u>196,592</u>	<u>23,909</u>	<u>13.85%</u>
Elections				
Purchased / Contracted Services	3,100	3,100	0	
Supplies	700	600	(100)	
Total Elections	<u>3,800</u>	<u>3,700</u>	<u>(100)</u>	<u>-2.63%</u>
Administration				
Personal Services and Employee Benefits	218,399	296,864	78,465	
Purchased / Contracted Services	198,300	152,772	(45,528)	
Supplies	17,500	33,200	15,700	
Total Administration	<u>434,199</u>	<u>482,836</u>	<u>48,637</u>	<u>11.20%</u>

General Government Continued

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
General Government Buildings and Plant				
Purchased / Contracted Services	40,700	68,682	27,982	
Supplies	53,500	57,500	4,000	
Total General Buildings and Plant	<u>94,200</u>	<u>126,182</u>	<u>31,982</u>	<u>33.95%</u>
Data Processing				
Purchased / Contracted Services	24,000	0	(24,000)	
Total Data Processing	<u>24,000</u>	<u>0</u>	<u>(24,000)</u>	<u>-100.00%</u>
Risk Management				
Purchased / Contracted Services	91,000	97,000	6,000	
Total Risk Management	<u>91,000</u>	<u>97,000</u>	<u>6,000</u>	<u>6.59%</u>
Public Information				
Purchased / Contracted Services	7,100	7,400	300	
Total Public Information	<u>7,100</u>	<u>7,400</u>	<u>300</u>	<u>4.23%</u>
Records Management				
Purchased / Contracted Services	200	200	0	
Total Records Management	<u>200</u>	<u>200</u>	<u>0</u>	<u>0.00%</u>
Total General Government	<u>999,021</u>	<u>1,095,127</u>	<u>96,106</u>	<u>9.62%</u>
Judicial				
Municipal Court				
Personal Services and Employee Benefits	97,923	101,886	3,963	
Purchased / Contracted Services	49,170	45,730	(3,440)	
Supplies	11,000	35,000	24,000	
Total Municipal Court	<u>158,093</u>	<u>182,616</u>	<u>24,523</u>	<u>15.51%</u>
Total Judicial	<u>158,093</u>	<u>182,616</u>	<u>24,523</u>	<u>15.51%</u>
Public Safety				
Police Administration				
Personal Services and Employee Benefits	181,034	183,396	2,362	
Purchased / Contracted Services	100,800	96,540	(4,260)	

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Supplies	92,200	96,318	4,118	
Capital	30,000	30,000	0	
Total Police Administration	<u>404,034</u>	<u>406,254</u>	<u>2,220</u>	<u>0.55%</u>
Police Patrol				
Personal Services and Employee Benefits	826,397	950,970	124,573	
Total Police Patrol	<u>826,397</u>	<u>950,970</u>	<u>124,573</u>	<u>15.07%</u>
Police Station and Buildings				
Purchased / Contracted Services	1,450	150	(1,300)	
Supplies	2,100	0	(2,100)	
Total Police Station and Building	<u>3,550</u>	<u>150</u>	<u>(3,400)</u>	<u>-95.77%</u>
Total Public Safety	<u>1,233,981</u>	<u>1,357,374</u>	<u>123,393</u>	<u>10.00%</u>
Public Works				
Public Works Administration				
Personal Services and Employee Benefits	296,342	306,345	10,003	
Purchased / Contracted Services	101,830	158,270	56,440	
Supplies	74,100	73,026	(1,074)	
Total Public Works Administration	<u>472,272</u>	<u>537,641</u>	<u>65,369</u>	<u>13.84%</u>
Street Lighting				
Supplies	48,989	68,320	19,331	
Total Street Lighting	<u>48,989</u>	<u>68,320</u>	<u>19,331</u>	<u>39.46%</u>
Traffic Engineering				
Purchased / Contracted Services	1,395	2,000	605	
Supplies	630	2,200	1,570	
Total Traffic Engineering	<u>2,025</u>	<u>4,200</u>	<u>2,175</u>	<u>107.41%</u>
Maintenance and Shop				
Purchased / Contracted Services	5,300	5,300	0	
Supplies	1,000	1,000	0	
Total Maintenance and Shop	<u>6,300</u>	<u>6,300</u>	<u>0</u>	<u>0.00%</u>
Total Public Works	<u>529,586</u>	<u>616,461</u>	<u>86,875</u>	<u>16.40%</u>
Culture and Recreation				
Community Center & Depot				

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Purchased / Contracted Services	14,200	18,000	3,800	
Supplies	6,900	11,600	4,700	
Total Community Center & Depot	<u>21,100</u>	<u>29,600</u>	<u>8,500</u>	<u>40.28%</u>
Recreation				
Purchased / Contracted Services	7,350	9,408	2,058	
Supplies	6,365	6,365	0	
Total Recreation	<u>13,715</u>	<u>15,773</u>	<u>2,058</u>	<u>15.01%</u>
Parks				
Purchased / Contracted Services	15,000	95,000	80,000	
Total Parks	<u>15,000</u>	<u>95,000</u>	<u>80,000</u>	<u>533.33%</u>
Total Culture and Recreation	<u>49,815</u>	<u>140,373</u>	<u>90,558</u>	<u>181.79%</u>
Housing and Development				
Planning and Zoning				
Personal Services and Employee Benefits	233,661	255,255	21,594	
Purchased / Contracted Services	82,650	262,451	179,801	
Supplies	10,450	10,150	(300)	
Total Planning and Zoning	<u>326,761</u>	<u>527,856</u>	<u>201,095</u>	<u>61.54%</u>
Economic Development				
Supplies	17,500	47,000	29,500	
Other Cost	22,000	20,000	(2,000)	
Total Economic Development	<u>39,500</u>	<u>67,000</u>	<u>27,500</u>	<u>69.62%</u>
Total Housing and Development	<u>366,261</u>	<u>594,856</u>	<u>228,595</u>	<u>62.41%</u>
Total Expenditures	<u>\$ 3,336,756</u>	<u>\$ 3,986,807</u>	<u>\$ 650,050</u>	<u>19.48%</u>
Other Financing Uses				
Other Financing Uses				
Transfers Out	903,707	608,491	(295,216)	
Contingency	125,000	0	(125,000)	
Total Other Financing Uses	<u>1,028,707</u>	<u>608,491</u>	<u>(420,216)</u>	<u>-40.85%</u>
Total Expenditures and Other Financing Uses	<u>\$ 4,365,463</u>	<u>\$ 4,595,298</u>	<u>\$ 229,834</u>	<u>5.26%</u>

CITY OF FLOWERY BRANCH, GEORGIA

GENERAL FUND
FISCAL YEAR 2019
APPROVED BUDGET



Flowery Branch

DEPARTMENTAL DETAIL

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
General Government				
Legislative - Governing Body				
Personal Services and Employee Benefits				
Council / Salaries	\$ 24,000	\$ 24,000	0	
Council / Meeting Per Diem	15,000	15,000	0	
Council / FICA & Medicare	1,836	1,836	0	
Total Personal Services and Employee Benefits	40,836	40,836	0	0.00%
Purchased / Contracted Services				
Council / Printing & Binding	400	150	(250)	
Council / Retreat	0	5,000	5,000	
Council / Travel Expense	2,500	3,500	1,000	
Council / Edu. & Training	4,000	1,375	(2,625)	
Total Purchased / Contracted Services	6,900	10,025	3,125	45.29%
Supplies				
Council / Supplies & Material (EDC)	4,200	2,200	(2,000)	
Total Supplies	4,200	2,200	(2,000)	-47.62%
Total Legislative - Governing Body	\$ 51,936	\$ 53,061	\$ 1,125	2.17%
Legislative - Clerk of Council				
Personal Services and Employee Benefits				
City Clerk / Salary	\$ 62,033	\$ 64,648	\$ 2,615	
City Clerk / Health Insurance	26,711	31,906	5,195	
City Clerk / FICA & Medicare	4,745	4,946	201	
City Clerk / Long Term Disability	402	419	17	
City Clerk / Retirement	5,943	6,169	226	
City Clerk / GA SUI	65	65	0	
Total Personal Services and Employee Benefits	99,899	108,152	8,253	8.26%
Purchased / Contracted Services				
City Clerk / Cell Phone	720	720	0	
City Clerk / Travel Expenses	2,000	2,000	0	
City Clerk / Dues & Fees	260	285	25	
City Clerk / Education & Training	2,500	2,000	(500)	
Total Purchased / Contracted Services	5,480	5,005	(475)	-8.67%
Supplies				
City Clerk / Supplies & Materials	1,000	1,000	0	
City Clerk / Uniforms	100	200	100	
Total Supplies	1,100	1,200	100	9.09%
Total Legislative - Clerk of Council	\$ 106,479	\$ 114,357	\$ 7,878	7.40%

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

EXPENDITURES	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
Executive - Mayor				
Personal Services and Employee Benefits				
Mayor / Salary	\$ 6,000	\$ 6,000	0	
Mayor / Meeting Per Diem	3,000	3,000	0	
Mayor / FICA & Medicare	459	459	0	
Total Personal Services and Employee Benefits	9,459	9,459	0	0.00%
Purchased / Contracted Services				
Mayor / Cell Phone	780	780	0	
Mayor / Travel Expense	1,700	1,200	(500)	
Mayor / Dues & Fees	125	0	(125)	
Mayor / Education & Training	1,000	1,000	0	
Total Purchased / Contracted Services	3,605	2,980	(625)	-17.34%
Supplies				
Mayor / Supplies & Material	360	1,360	1,000	
Total Supplies	360	1,360	1,000	277.78%
Total Executive - Mayor	\$ 13,424	\$ 13,799	\$ 375	2.79%
Executive - City Manager				
Personal Services and Employee Benefits				
City Manager / Salary	\$ 107,937	\$ 123,170	\$ 15,233	
City Manager / Health Insurance	26,711	31,906	5,194	
City Manager / FICA & Medicare	8,257	9,423	1,166	
City Manager / Long Term Disability	700	799	99	
City Manager / Retirement	18,303	20,320	2,017	
City Manager / GA SUI	65	65	0	
City Manager / Car Allowance	6,000	6,500	500	
Total Personal Services and Employee Benefits	167,973	192,182	24,209	14.41%
Purchased / Contracted Services				
City Manager / Cell Phone	960	960	0	
City Manager / Meeting Expense	650	650	0	
City Manager / Dues & Fees	1,100	1,100	0	
City Manager / Edu. & Train.	2,000	1,700	(300)	
Total Purchased / Contracted Services	4,710	4,410	(300)	-6.37%
Total Executive - City Manager	\$ 172,683	\$ 196,592	\$ 23,909	13.85%
Elections				
Purchased / Contracted Services				
Elections / Professional Svs	\$ 3,000	\$ 3,000	\$ -	
Elections / Advertising	100	100	0	

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Total Purchased / Contracted Services	3,100	3,100	0	0.00%
Supplies				
Elections / Supplies & Materials	700	600	(100)	
Total Supplies	700	600	(100)	-14.29%
Total Elections	\$ 3,800	\$ 3,700	\$ (100)	-2.63%
Administration				
Personal Services and Employee Benefits				
Admin / Salaries	\$ 96,414	\$ 128,857	\$ 32,443	
Admin / Part Time	0	0	0	
Admin / Overtime	1,562	9,056	7,494	
Admin / Health Insurance	12,920	45,024	32,104	
Admin / FICA & Medicare	7,495	10,512	3,017	
Admin / Long Term Disability	675	990	315	
Admin / Retirement	9,236	12,297	3,061	
Admin / GA SUI	97	129	32	
Admin / Workers Comp.	90,000	90,000	0	
Total Personal Services and Employee Benefits	218,399	296,864	78,465	35.93%
Purchased / Contracted Services				
Admin / E-Verify & SAVE Fees	200	200	0	
Admin / Drug Tests & Flu Shots	300	300	0	
Admin / Legal Fees	70,000	50,000	(20,000)	
Admin / Annual Audit Fees	16,900	23,900	7,000	
Admin / Muni Code	7,000	7,000	0	
Admin / Prof. Svs / Eng / Appraisals	15,000	8,000	(7,000)	
Admin / Cost of Web Auction	0	500	500	
Admin / Website Maintenance	70,000	26,145	(43,855)	
Admin / IT Services	0	11,707	11,707	
Admin / Communications	3,000	3,000	0	
Admin / Cell Phones	0	720	720	
Admin / Shipping	100	5,000	4,900	
Admin / Postage	2,500	0	(2,500)	
Admin / Advertising	1,500	1,500	0	
Admin / Printing & Binding	1,800	1,800	0	
Admin / Travel Expenses	1,000	2,500	1,500	
Admin / Dues / Fees / Leans Costs	6,000	6,000	0	
Admin / Education & Training	3,000	4,500	1,500	
Total Purchased / Contracted Services	198,300	152,772	(45,528)	-22.96%
Supplies				
Admin / Supplies & Materials	5,000	4,000	(1,000)	
Admin / Office Supplies	4,500	4,000	(500)	

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Admin / Books & Periodicals	200	200	0	
Admin / Small Equipment	7,800	25,000	17,200	
Total Supplies	17,500	33,200	15,700	89.71%
Total Administration	\$ 434,199	\$ 482,836	\$ 48,637	11.20%
General Government Buildings and Plant				
Purchased / Contracted Services				
City Hall & Bldg's/ Security Monitoring	0	1,000	1,000	
City Hall & Bldg's/ Lawn Treatment & Maintenance	0	10,850	10,850	
City Hall & Bldg's / Cleaning	\$ 5,500	\$ 17,172	\$ 11,672	
City Hall & Bldg's / Repairs & Maintenance	20,000	25,000	5,000	
City Hall & Bldg's / Pest / Termite	4,500	5,160	660	
City Hall & Bldg's / Communications	9,500	9,500	0	
City Hall & Bldg's / Cell Phones	1,200	0	(1,200)	
Total Purchased / Contracted Services	40,700	68,682	27,982	68.75%
Supplies				
City Hall & Bldg's/ Sup's & Mat'l	2,500	2,500	0	
City Hall & Bldg's / Water & Sewer	8,000	10,000	2,000	
City Hall & Bldg's / Natural Gas	3,000	0	(3,000)	
City Hall & Bldg's / Electricity	20,000	25,000	5,000	
City Hall & Bldg's / Other	20,000	20,000	0	
Total Supplies	53,500	57,500	4,000	7.48%
Total General Buildings and Plant	\$ 94,200	\$ 126,182	\$ 31,982	33.95%
Data Processing				
Purchased / Contracted Services				
Info. Svs / CSI, Server, Supplies	\$ 24,000	\$ -	(24,000)	
Total Purchased / Contracted Services	24,000	0	(24,000)	-100.00%
Total Data Processing	\$ 24,000	\$ -	\$ (24,000)	-100.00%
Risk Management				
Purchased / Contracted Services				
Risk Mgmt / Property & Liability	\$ 90,000	\$ 96,000	6,000	
Risk Mgmt / Safety Coordinator	1,000	1,000	0	
Total Purchased / Contracted Services	91,000	97,000	0	0.00%
Total Risk Management	\$ 91,000	\$ 97,000	\$ -	0.00%
Public Information				

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Purchased / Contracted Services				
GA Mtn Regional Commission	\$ 7,100	\$ 7,400	\$ 300	
Total Purchased / Contracted Services	<u>7,100</u>	<u>7,400</u>	<u>300</u>	<u>4.23%</u>
Total Public Information	<u>\$ 7,100</u>	<u>\$ 7,400</u>	<u>\$ 300</u>	<u>4.23%</u>
Records Management				
Purchased / Contracted Services				
Records Management / Destruction	\$ 200	\$ 200	0	
Total Purchased / Contracted Services	<u>200</u>	<u>200</u>	<u>0</u>	<u>0.00%</u>
Total Records Management	<u>\$ 200</u>	<u>\$ 200</u>	<u>0</u>	<u>0.00%</u>
Total General Government	<u>\$ 999,021</u>	<u>\$ 1,095,127</u>	<u>\$ 90,106</u>	<u>9.02%</u>

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
JUDICIAL
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Judicial				
Municipal Court				
Personal Services and employee Benefits				
Court Clerk / Salary	\$ 71,717	\$ 73,604	\$ 1,887	
Court Clerk / Overtime	3,500	3,635	135	
Court Clerk / Health Insurance	9,732	11,337	1,605	
Court Clerk / FICA & Medicare	5,505	5,611	106	
Court Clerk / Long Term Disability	560	566	6	
Court Clerk / Retirement	6,780	7,003	223	
Court Clerk / GA SUI	129	129	0	
Total Personal Services and employee Benefits	97,923	101,886	3,963	4.05%
Purchased / Contracted Services				
Judge	9,600	10,800	1,200	
Solicitor	16,000	10,400	(5,600)	
Public Defender	8,000	8,000	0	
Court / Refunds for Overpayments	6,000	6,000	0	
Court / Travel Expenses	1,400	1,400	0	
Court / Education & Training	1,000	1,000	0	
Translator	3,600	4,560	960	
Contract Labor	3,570	3,570	0	
Total Purchased / Contracted Services	49,170	45,730	(3,440)	-7.00%
Supplies				
Court / Supplies & Materials	4,000	30,000	26,000	
Prison Costs	7,000	5,000	(2,000)	
Total Supplies	11,000	35,000	24,000	218.18%
Total Municipal Court	\$ 158,093	\$ 182,616	\$ 24,523	15.51%
Total Judicial	\$ 158,093	\$ 182,616	\$ 24,523	15.51%

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
PUBLIC SAFETY
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Public Safety				
Police Administration				
Personal Services and employee Benefits				
PD Admin / Salaries	\$ 132,594	\$ 134,415	\$ 1,821	
PD Admin / Health Insurance	24,433	24,747	314	
PD Admin / FICA & Medicare	10,143	10,244	101	
PD Admin / Long Term Disability	1,032	1,032	0	
PD Admin / Retirement	12,703	12,829	126	
PD Admin / GA SUI	129	129	0	
Total Personal Services and employee Benefits	181,034	183,396	2,362	1.30%
Purchased / Contracted Services				
PD / Drug Testing	200	400	200	
PD / Legal Fees	0	5,000	5,000	
PD / Public Relations	0	5,000	5,000	
PD / Refund for Overpayments	200	100	(100)	
PD / Shop with a Cop	8,000	8,000	0	
PD / Asset Forfeiture Account	2,500	5,000	2,500	
PD / Covert & Seizure Equipment	7,500	6,000	(1,500)	
PD / Covert Supplies & Mat'ls	500	500	0	
PD / Firing Range Repairs/Maint	250	1,000	750	
PD / Website & Maintenance	8,800	1,683	(7,117)	
PD / IT Services	0	11,707	11,707	
PD / Vehicle Repairs & Maint.	25,000	20,000	(5,000)	
PD / Towing of Vehicles	300	300	0	
PD / Communications	10,000	6,500	(3,500)	
PD / Cell Phones	10,000	10,000	0	
PD / 800 MHz Radios - Hall Co.	11,200	0	(11,200)	
PD / Radio's for Vehicles	8,100	6,300	(1,800)	
PD / Shipping & Postage	300	900	600	
PD / Advertising	100	400	300	
PD / Printing & Binding	2,500	2,500	0	
PD / Dues & Fees / TLO / GTA	750	650	(100)	
PD / Education & Training	4,600	4,600	0	
Total Purchased / Contracted Services	100,800	96,540	(4,260)	-4.23%
Supplies				
PD / Supplies & Materials	7,500	9,500	2,000	
PD / Office Supplies	5,000	6,000	1,000	
PD / Gasoline	52,000	48,000	(4,000)	
PD / Books & Periodicals	500	500	0	
PD / Small Equipment	16,000	19,818	3,818	
PD / Safety Vests / B.P.	3,200	2,700	(500)	
PD / Uniforms	8,000	9,800	1,800	
Total Supplies	92,200	96,318	4,118	4.47%
Capital				
PD / Capital	30,000	30,000	0	

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
PUBLIC SAFETY
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Total Capital	<u>30,000</u>	<u>30,000</u>	<u>0</u>	
Total Police Administration	<u>\$ 404,034</u>	<u>\$ 406,254</u>	<u>\$ 2,220</u>	<u>0.55%</u>
Police Patrol				
Personal Services and employee Benefits				
Patrol / Salaries	\$ 581,615	\$ 654,989	\$ 73,374	
Patrol / Overtime	14,193	15,752	1,559	
Patrol / Health Insurance	126,512	160,115	33,603	
Patrol / FICA & Medicare	45,579	51,044	5,465	
Patrol / Long Term Disability	4,659	5,171	512	
Patrol / Retirement	52,999	59,394	6,395	
Patrol / Police Officers Annuity Fund	0	3,600	3,600	
Patrol / GA SUI	840	904	64	
Total Personal Services and employee Benefits	<u>826,397</u>	<u>950,970</u>	<u>124,573</u>	<u>15.07%</u>
Total Police Patrol	<u>\$ 826,397</u>	<u>\$ 950,970</u>	<u>\$ 124,573</u>	<u>15.07%</u>
Police Station and Buildings				
Purchased / Contracted Services				
Police Station / Cleaning	\$ 1,050	\$ -	\$ (1,050)	
Police Station / Supplies	\$ 250	\$ -	\$ (250)	
Police Station / Repairs & Maint.	150	150	0	
Total Purchased / Contracted Services	<u>1,450</u>	<u>150</u>	<u>(1,300)</u>	<u>-89.66%</u>
Supplies				
Police Station / Electricity	2,100	0	(2,100)	
Total Supplies	<u>2,100</u>	<u>0</u>	<u>(2,100)</u>	<u>-100.00%</u>
Total Police Station and Building	<u>\$ 3,550</u>	<u>\$ 150</u>	<u>\$ (3,400)</u>	<u>-95.77%</u>
Total Public Safety	<u>\$ 1,233,981</u>	<u>\$ 1,357,374</u>	<u>\$ 123,393</u>	<u>10.00%</u>

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
PUBLIC WORKS
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Public Works				
Public Works Administration				
Personal Services and Employee Benefits				
PWs / Salaries	\$ 205,354	\$ 209,450	\$ 4,096	
PWs / Overtime	3,502	3,504	2	
PWs / Health Insurance	50,275	55,869	5,594	
PWs / FICA & Medicare	15,977	16,138	161	
PWs / Long Term Disability	1,215	1,184	(31)	
PWs / Retirement	19,673	19,874	201	
PWs / GA SUI	346	326	(19)	
Total Personal Services and Employee Benefits	296,342	306,345	10,003	3.38%
Purchased / Contracted Services				
PWs / Prof. Services	2,000	10,000	8,000	
PWs / Legal Fees	0	5,000	5,000	
PWs / Website & Software Maintenance	0	1,683	1,683	
PWs / IT Services	0	11,707	11,707	
PWs / Elachee Nat'l Science Center	3,000	0	(3,000)	
PWS / Land Fill Costs	5,000	5,000	0	
PWs / Repairs & Maintenance	10,000	9,000	(1,000)	
PWs / Vehicle Repairs & Maint.	8,000	8,000	0	
PWs / Roads - Repairs & Maintenance	56,450	60,000	3,550	
PWs / Stormwater Management	15,000	30,000	15,000	
PWs / Cell Phones	1,630	1,630	0	
PWs / Dues and Fees	250	250	0	
PWs / Education & Training	500	1,000	500	
PWs / Property & Right Of Way Acquisition	0	15,000	15,000	
Total Purchased / Contracted Services	101,830	158,270	56,440	55.43%
Supplies				
PWs / Supplies & Material	12,000	12,000	0	
PWs / Gasoline	15,000	15,000	0	
PWs / Small Equipment	43,550	43,000	(550)	
PWs / Uniforms	3,550	3,026	(524)	
Total Supplies	74,100	73,026	(1,074)	-1.45%
Total Public Works Administration	\$ 472,272	\$ 537,641	\$ 65,369	13.84%
Street Lighting				
Supplies				
Street Lights / Electricity	\$ 44,779	\$ 64,000	\$ 19,221	
Street Lights / Madison Creek	3,300	3,300		
FB Welcome Sign / Electricity	910	1,020		
Total Supplies	48,989	68,320	19,221	39.24%

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
PUBLIC WORKS
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Total Street Lighting	\$ 48,989	\$ 68,320	\$ 19,221	39.24%
Traffic Engineering				
Purchased / Contracted Services				
Traffic Signal / AT&T	\$ 1,395	\$ 2,000	\$ 605	
Total Purchased / Contracted Services	1,395	2,000	605	43.37%
Supplies				
Traffic Signal / Electricity	630	2,200	1,570	
Total Supplies	630	2,200	1,570	249.21%
Total Traffic Engineering	\$ 2,025	\$ 4,200	\$ 2,175	107.41%
Maintenance and Shop				
Purchased / Contracted Services				
Shop / Repairs & Maintenance	\$ 3,000	\$ 3,000	\$ -	
Shop / Communications	2,300	2,300	0	
Total Purchased / Contracted Services	5,300	5,300	0	0.00%
Supplies				
Shop / Supplies & Materials	1,000	1,000	0	
Total Supplies	1,000	1,000	0	0.00%
Total Maintenance and Shop	\$ 6,300	\$ 6,300	\$ -	0.00%
Total Public Works	\$ 529,586	\$ 616,461	\$ 86,765	16.38%

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
CULTURE AND RECREATION
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Culture and Recreation				
Community Center & Depot				
Purchased / Contracted Services				
Contracted Services	\$ -	\$ 6,000	\$ 6,000	
Cleaning	2,200	0	(2,200)	
Caboose Repairs & Maint.	10,500	10,500	0	
Communications	1,500	1,500	0	
Total Purchased / Contracted Services	14,200	18,000	3,800	26.76%
Supplies				
Depot / Supplies & Materials	300	5,000	4,700	
Depot / Caboose/Flag Pole Electric	6,600	6,600	0	
Total Supplies	6,900	11,600	4,700	68.12%
Total Community Center & Depot	\$ 21,100	\$ 29,600	\$ 8,500	40.28%
Recreation				
Purchased / Contracted Services				
RR / Lease Pmt. Right-Aways	\$ 2,900	\$ 2,958	\$ 58	
RR / Right Of Way Improvements	0	2,000	2,000	
C&R - Vendors & Sponsors IN & OUT	4,100	4,100	0	
C&R - Dues & Fees (ASCAP)	350	350	0	
Total Purchased / Contracted Services	7,350	9,408	2,058	28.00%
Supplies				
C&R - Supplies & Materials	1,365	1,365	0	
BHT / Concert Expenses	3,000	3,000	0	
BHT / Christmas Festival	2,000	2,000	0	
Total Supplies	\$ 6,365	\$ 6,365	\$ -	0.00%
Total Recreation	\$ 13,715	\$ 15,773	\$ 2,058	15.01%
Parks				
Purchased / Contracted Services				
FB Park - Repairs & Maintenance	\$ 15,000	\$ 95,000	\$ 80,000	
Total Purchased / Contracted Services	15,000	95,000	80,000	533.33%
Total Parks	\$ 15,000	\$ 95,000	\$ 80,000	533.33%
Total Culture and Recreation	\$ 49,815	\$ 140,373	\$ 90,558	181.79%

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
HOUSING AND DEVELOPMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Housing and Development				
Planning and Zoning				
Personal Services and employee Benefits				
PCD / Salaries	\$ 178,734	\$ 199,399	\$ 20,665	
PCD / Overtime	262	3,567	3,305	
PCD / Health Insurance	22,361	16,064	(6,297)	
PCD / FICA & Medicare	13,693	15,470	1,777	
PCD / Long Term Disability	1,307	1,531	224	
PCD / Retirement	17,123	19,031	1,908	
PCD / GA SUI	181	194	13	
Total Personal Services and employee Benefits	233,661	255,255	21,594	9.24%
Purchased / Contracted Services				
PCD / Professional Svs & Projects	30,000	100,000	70,000	
PCD / Legal Fees	0	28,000	28,000	
PCD / Plan Review Expenses	10,000	10,000	0	
PCD / Contracted Services (Intern)	0	12,000	12,000	
PCD / Contracted Services (Building Inspector)	0	35,000	35,000	
PCD / Comprehensive Plan	0	0	0	
PCD / Traffic Calming	0	10,000	10,000	
PCD / GIS Permitting Sys - Hall Co.	23,500	23,500	0	
PCD / Cleaning Services	2,500	0	(2,500)	
PCD / Website & Software Annual Maintenance	0	14,744	14,744	
PCD / IT Services	0	11,707	11,707	
PCD / Vehicle Repairs & Maint	500	1,000	500	
PCD / Communications	3,500	3,500	0	
PCD / Cell Phones	1,500	2,000	500	
PCD / Shipping	50	1,000	950	
PCD / Postage	400	0	(400)	
PCD / Advertising	1,500	2,500	1,000	
PCD / Printing & Binding	2,700	0	(2,700)	
PCD / Travel Expenses	2,500	2,500	0	
PCD / Dues & Fees	1,000	1,000	0	
PCD / Education & Training	3,000	4,000	1,000	
Total Purchased / Contracted Services	82,650	262,451	179,801	217.55%
Supplies				
PCD / Supplies & Materials	2,000	1,500	(500)	
PCD / Office Supplies	1,000	1,000	0	
PCD / Gasoline	1,300	1,500	200	
PCD / Books & Periodicals	150	150	0	
PCD / Small Equipment	5,000	5,000	0	
PCD / Uniforms	1,000	1,000	0	
Total Supplies	10,450	10,150	(300)	-2.87%

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
HOUSING AND DEVELOPMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Total Planning and Zoning	<u>\$ 326,761</u>	<u>\$ 527,856</u>	<u>\$ 201,095</u>	<u>61.54%</u>
Economic Development				
Supplies				
Professional Services & Projects	\$ 10,000	\$ 40,000	\$ 30,000	
Development Auth. Supplies & Mat'ls	7,500	7,000	(500)	
Total Supplies	<u>17,500</u>	<u>47,000</u>	<u>29,500</u>	<u>168.57%</u>
Other Cost				
E. D. C. Contract	22,000	20,000	(2,000)	
Total Other Cost	<u>22,000</u>	<u>20,000</u>	<u>(2,000)</u>	<u>-9.09%</u>
Total Economic Development	<u>\$ 39,500</u>	<u>\$ 67,000</u>	<u>\$ 27,500</u>	<u>69.62%</u>
Total Housing and Development	<u>\$ 366,261</u>	<u>\$ 594,856</u>	<u>\$ 228,595</u>	<u>62.41%</u>

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
OTHER FINANCING USES
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Other Financing Uses				
Transfer Out to TAD Fund	\$ 41,569	\$ 45,000	\$ 3,431	
Trans Out to Local Resources Fund	862,138	563,491	(298,647)	
Contingency	125,000	0	(125,000)	
Total Other Financing Uses	<u>\$ 1,028,707</u>	<u>\$ 608,491</u>	<u>\$ (420,216)</u>	<u>-40.85%</u>

CITY OF FLOWERY BRANCH, GEORGIA

WATER / SEWER FUND
FISCAL YEAR 2019
APPROVED BUDGET



Water & Wastewater Fund (Revenues)

- Water and Sewer Revenue:
 - Increased 4 % in January 2018 at the recommendation of rate study.

Water & Wastewater Fund (Expenditures)

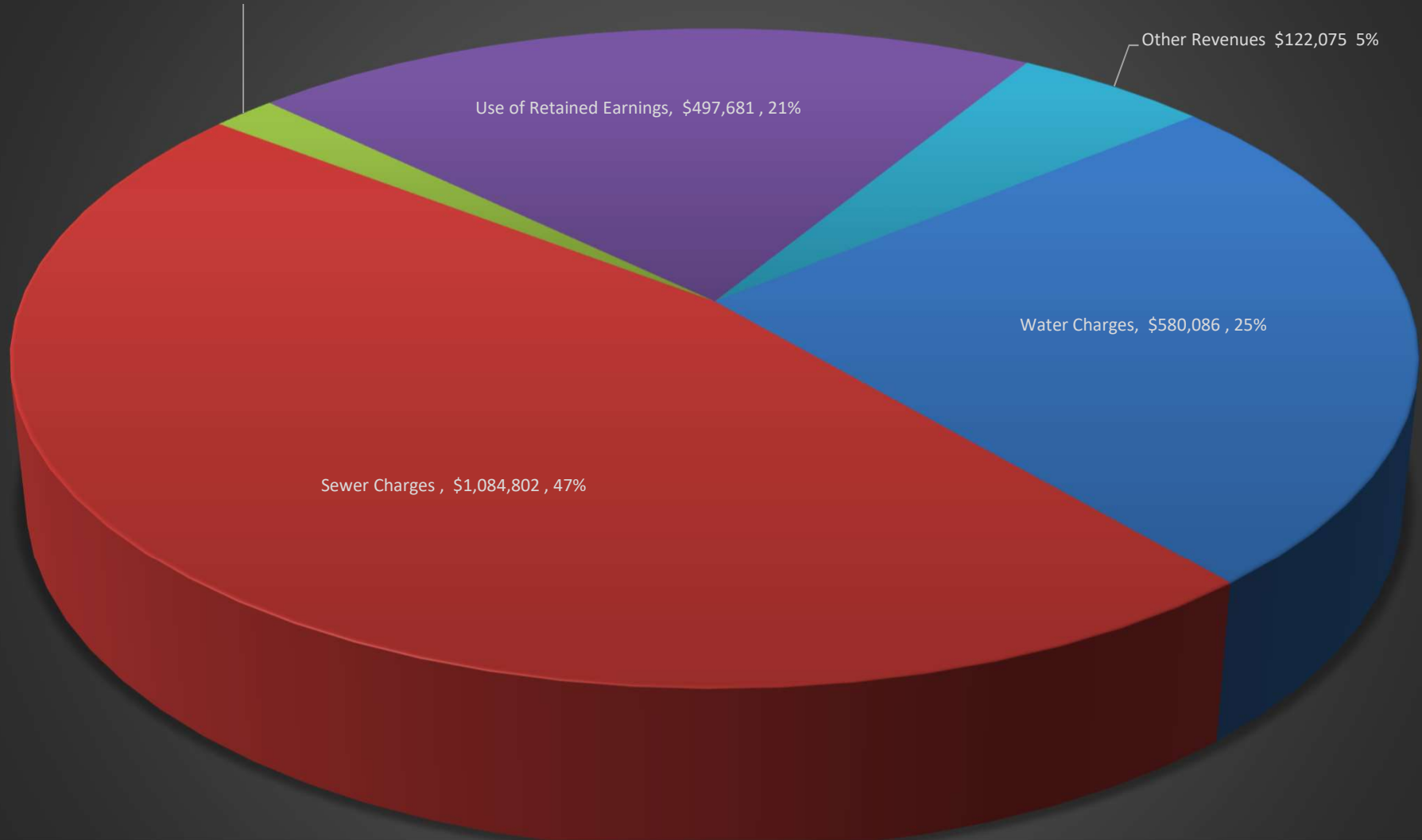
- All Departments:
 - 2% COLA (Cost of living adjustment) - \$5,502
 - 3% Merit increase - \$8,361
 - Contracted Services for water and sewer infrastructure developments - \$100,000

CITY OF FLOWERY BRANCH, GEORGIA
WATER SEWER FUND
REVENUE AND EXPENSES SUMMARY
FISCAL YEAR 2019 APPROVED BUDGET

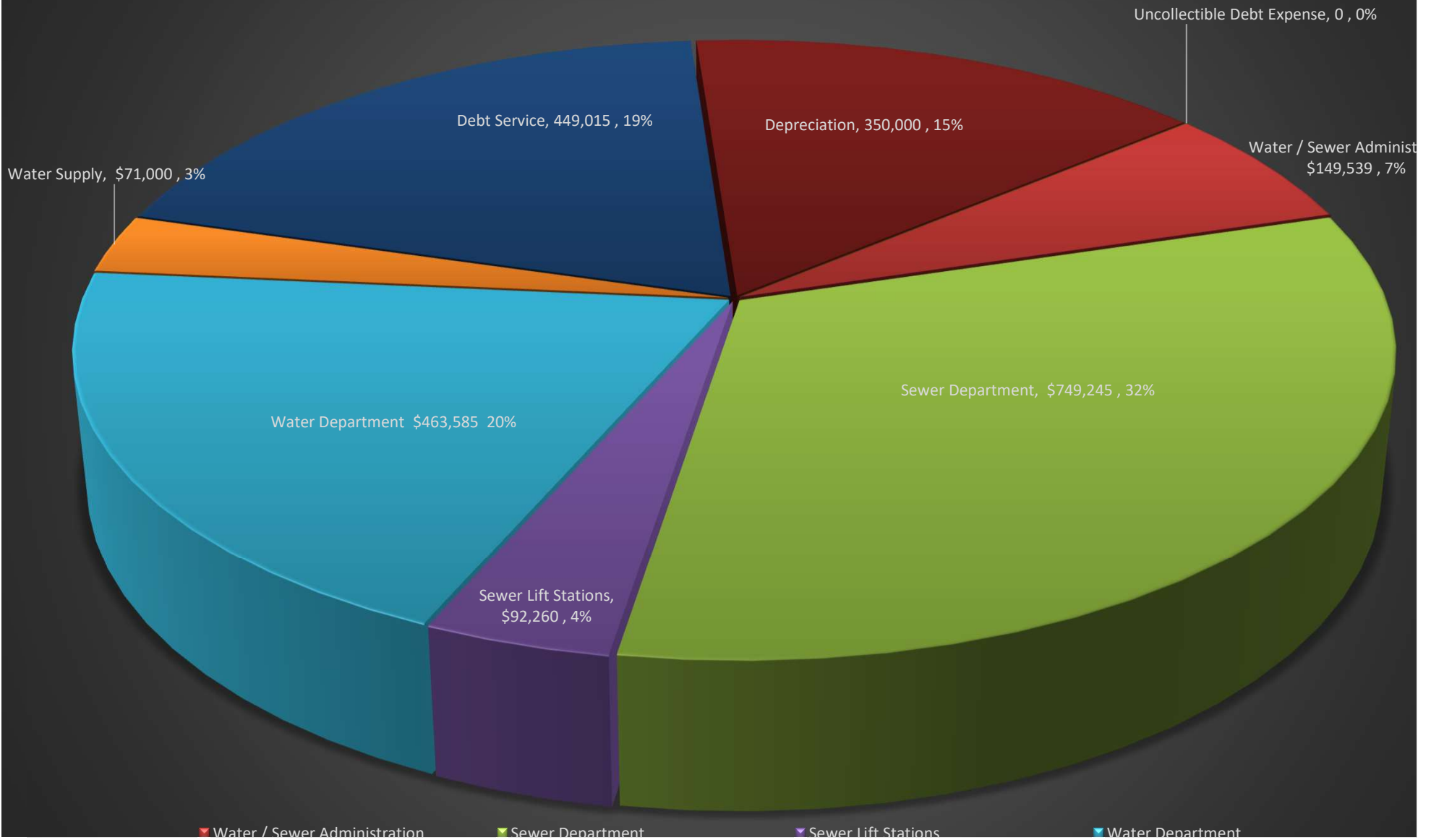
	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
REVENUES				
Water Charges	\$ 529,992	\$ 580,086	\$ 50,094	9.45%
Sewer Charges	942,276	1,084,802	142,526	15.13%
Penalties /Reconnect Fees	63,000	40,000	(23,000)	-36.51%
Other Revenue	106,525	122,075	15,550	14.60%
Use of Retained Earnings	571,711	497,681	(74,030)	-12.95%
Total Revenues	\$ 2,213,504	\$ 2,324,644	\$ 111,140	5.02%
EXPENSES				
Water / Sewer Administration	\$ 140,209	\$ 149,539	\$ 9,330	6.65%
Sewer Department	791,953	749,245	(42,708)	-5.39%
Sewer Lift Stations	84,700	92,260	7,560	8.93%
Water Department	402,797	463,585	60,788	15.09%
Water Supply	73,000	71,000	(2,000)	-2.74%
Depreciation	310,000	350,000	40,000	12.90%
Debt Service	405,845	449,015	43,170	10.64%
Uncollectible Bad Debts	5,000	0	(5,000)	-100.00%
Total Expenses	\$ 2,213,504	\$ 2,324,644	\$ 111,140	5.02%

WATER/SEWER REVENUES

Penalties / Reconnect Fees, \$40,000 , 2%



WATER / SEWER FUND EXPENSES



CITY OF FLOWERY BRANCH, GEORGIA
WATER SEWER FUND
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
OPERATING REVENUES				
S/W - Online Payment Fee 3%	\$ 6,500	\$ 6,500	\$ -	0.00%
Water Charges	529,992	580,086	50,094	9.45%
Admin. Fees	12,000	16,000	4,000	33.33%
Sewer Charges	942,276	1,084,802	142,526	15.13%
Account Service Charges - Utility Billing	41,000	46,000	5,000	12.20%
Sewer & Water Inspection Fees (Taps)	450	5,000	4,550	1011.11%
Bank Fees / Bad Check Fees	225	225	0	0.00%
Penalties / Reconnect Fees	63,000	40,000	(23,000)	-36.51%
W&S Miscellaneous Revenue	3,000	3,000	0	0.00%
F.O.G & Pre-Treatment Permits	7,850	7,850	0	0.00%
Gainesville 5% Rebates	28,000	30,000	2,000	7.14%
Total Operating Revenues	1,634,293	1,819,463	185,170	11.33%
OPERATING EXPENSES				
Water / Sewer Administration				
Personal Services and Employee Benefits	114,609	65,885	(48,724)	
Purchased / Contracted Services	23,350	80,154	56,804	
Supplies	2,250	3,500	1,250	
Total Water / Sewer Administration	140,209	149,539	9,330	6.65%
Sewer Department				
Personal Services and Employee Benefits	280,853	287,645	6,792	
Purchased / Contracted Services	125,600	157,100	31,500	
Supplies	300,500	304,500	4,000	
Capital	85,000	0	(85,000)	
Total Sewer Department	791,953	749,245	(42,708)	-5.39%
Sewer Lift Stations				
Purchased / Contracted Services	32,700	34,700	2,000	
Supplies	52,000	57,560	5,560	
Total Sewer Lift Stations	84,700	92,260	7,560	8.93%
Water Department				
Personal Services and Employee Benefits	306,737	342,305	35,568	
Purchased / Contracted Services	61,450	87,280	25,830	
Supplies	34,610	34,000	(610)	
Total Water Department	402,797	463,585	60,788	15.09%
Water Supply				
Purchased / Contracted Services	27,500	30,500	3,000	
Supplies	45,500	40,500	(5,000)	
Total Water Supply	73,000	71,000	(2,000)	-2.74%
Total Operating Expenses	1,492,659	1,525,629	32,970	2.21%
Operating Income (Loss)	141,634	293,834	152,200	107.46%

CITY OF FLOWERY BRANCH, GEORGIA
WATER SEWER FUND
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
NON-OPERATING REVENUES (EXPENSES)				
Interest Revenues	\$ 7,500	\$ 7,500	\$ -	
Reserves	571,711	497,681	(74,030)	
Depreciation	(310,000)	(350,000)	(40,000)	
Debt Service	(405,845)	(449,015)	(43,170)	
Uncollectible Bad Debts	(5,000)	0		
Total Non-Operating Revenues (Expenses)	(141,634)	(293,834)	(157,200)	110.99%
CHANGE IN NET POSITION	\$0	\$0	-\$5,000	0.00%

CITY OF FLOWERY BRANCH, GEORGIA
WATER / SEWER FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

EXPENDITURES	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
Water / Sewer Administration				
Personal Services and employee Benefits				
W/S Admin /Salaries	81,166	48,809	(32,357)	
W/S Admin / Overtime	4,300	3,035	(1,265)	
W/S Admin / Health Insurance	16,544	4,978	(11,566)	
W/S Admin / FICA & Medicare	6,538	3,947	(2,591)	
W/S Admin / Long Term Disability	496	399	(97)	
W/S Admin / Retirement	5,455	4,652	(803)	
W/S Admin / GA SUI	110	65	(45)	
Total Personal Services and employee Benefits	114,609	65,885	(48,724)	-42.51%
Purchased / Contracted Services				
W/S Admin / Legal Fees	5,000	12,000	7,000	
W/S Admin / Software Annual Maintenance	0	23,847	23,847	
W/S Admin / IT Services	0	11,707	11,707	
W/S Admin / Prof Svs	4,000	18,000	14,000	
W/S Admin / Postage	7,500	9,000	1,500	
W/S Admin / Printing	350	100	(250)	
W/S Admin / Merchant Svs. Fee	6,500	5,500	(1,000)	
Total Purchased / Contracted Services	23,350	80,154	56,804	243.27%
Supplies				
W/S Office Supplies	1,500	1,500	0	
Small Equipment	750	2,000	1,250	
Total Supplies	2,250	3,500	1,250	55.56%
Total Water/Sewer Administration	\$ 140,209	\$ 149,539	\$ 9,330	6.65%
Sewer Department				
Personal Services and employee Benefits				
S/ Salaries	\$ 193,670	\$ 201,429	\$ 7,759	
S/ Overtime	5,202	5,307	105	
S/ Health Insurance	53,257	51,341	(1,916)	
S/ FICA & Medicare	15,214	15,681	467	
S/ Long Term Disability	1,032	1,055	23	
S/ Retirement	12,181	12,535	354	
S/ GA SUI	297	297	0	
Total Personal Services and employee Benefits	280,853	287,645	6,792	2.42%
Purchased / Contracted Services				
S/ Engineering Fees	15,000	50,000	35,000	
S/ Sewage Testing	2,500	2,500	0	
S/ EPD Compliance & Fines	2,000	8,500	6,500	
S/ Sludge Disposal	20,000	20,000	0	
S/ Repairs & Maintenance	70,000	60,000	(10,000)	
S/ Vehicle Repairs & Maintenance	2,500	2,500	0	
S/ Communications	2,000	2,000	0	
S/ Cell Phones	7,000	7,000	0	
S/ Shipping & Postage	200	200	0	
S/ Travel Expenses	500	500	0	

CITY OF FLOWERY BRANCH, GEORGIA
WATER / SEWER FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
S/ Dues & Fees	1,900	1,900	0	
S/ Education & Training	2,000	2,000	0	
Total Purchased / Contracted Services	125,600	157,100	31,500	25.08%
Supplies				
S/ Supplies & Materials	19,000	19,000	0	
S/ Office Supplies	2,500	1,500	(1,000)	
S/ Chemicals	100,000	110,000	10,000	
S/ Electricity	150,000	150,000	0	
S/ Gasoline & Diesel	10,000	10,000	0	
S/ Small Equip. & Lab Equip.	12,000	10,000	(2,000)	
S/ Uniforms	7,000	4,000	(3,000)	
Total Supplies	300,500	304,500	4,000	1.33%
Capital				
Property	50,000	0	(50,000)	
Machinery & Equipment	35,000	0	(35,000)	
Total Capital	85,000	0	(85,000)	-100.00%
Total Sewer Department	\$ 791,953	\$ 749,245	\$ (42,708)	-5.39%
Sewer Lift Stations				
Purchased / Contracted Services				
L/S Repairs & Maint.	\$ 23,000	\$ 25,000	\$ 2,000	
L/S Communications	9,700	9,700	0	
Total Purchased / Contracted Services	32,700	34,700	2,000	6.12%
Supplies				
L/S Water	2,060	2,060	0	
L/S Electricity	46,440	52,000	5,560	
L/S Propane Gas	3,500	3,500	0	
Total Supplies	52,000	57,560	5,560	10.69%
Total Sewer Lift Stations	\$ 84,700	\$ 92,260	\$ 7,560	8.93%

CITY OF FLOWERY BRANCH, GEORGIA
WATER / SEWER FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

EXPENDITURES	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
Water Department				
Personal Services and employee Benefits				
W/ Salaries	\$ 210,211	\$ 241,425	\$ 31,214	
W/ Overtime	3,164	6,039	2,875	
W/ Health Insurance	66,614	62,637	(3,977)	
W/ FICA & Medicare	16,323	18,663	2,340	
W/ Long Term Disability	783	874	91	
W/ 457	9,313	12,303	2,990	
W/ GA SUI	329	365	36	
Total Personal Services and employee Benefits	306,737	342,305	35,568	11.60%
Purchased / Contracted Services				
W/ Engineering Fees	10,000	30,000	20,000	
W/ Water Testing & Storm Wtr Monit	6,000	8,830	2,830	
W/ WaterShed Protection Plan	15,000	15,000	0	
W/ EPD Compliance - Audits & Repts	5,000	8,000	3,000	
W/ Repairs & Maintenance	15,000	15,000	0	
W/ Vehicle Repairs & Maintenance	5,000	5,000	0	
W/ Communications	400	400	0	
W/ Cell Phones	1,500	1,500	0	
W/ Shipping	400	400	0	
W/ Postage	0	0	0	
W/ Travel Expenses	250	250	0	
W/ Dues & Fees	1,900	1,900	0	
W/ Education & Training	1,000	1,000	0	
Total Purchased / Contracted Services	61,450	87,280	25,830	42.03%
Supplies				
W/ Supplies & Materials	20,000	20,000	0	
W/ Water/Sewer & Gainesville Valve	10	0	(10)	
W/ Gasoline & Diesel	9,000	9,000	0	
W/ Small Equipment	3,000	3,000	0	
W/ Uniforms	2,600	2,000	(600)	
Total Supplies	34,610	34,000	(610)	-1.76%
Total Water Department	\$ 402,797	\$ 463,585	\$ 60,788	15.09%
Water Supply				
Purchased / Contracted Services				
Well Buildings - Repairs/Maint	\$ 1,000	\$ 1,000	\$ -	
Wells, Pumps, Water Tanks Comm.	1,500	1,500	0	
Wells & Water Tanks Repairs/Maint	25,000	28,000	3,000	
Total Purchased / Contracted Services	27,500	30,500	3,000	10.91%
Supplies				
Wells & Water Tanks - Chemicals	5,500	5,500	0	
Wells & Water Tanks - Electricity	40,000	35,000	(5,000)	
Total Supplies	45,500	40,500	(5,000)	-10.99%

CITY OF FLOWERY BRANCH, GEORGIA
WATER / SEWER FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2019 APPROVED BUDGET

EXPENDITURES	FY 2018 Approved Budget	FY 2019 Approved Budget	Increase (Decrease)	Percent Change
Total Water Supply	<u>\$ 73,000</u>	<u>\$ 71,000</u>	<u>\$ (2,000)</u>	<u>-2.74%</u>

SPLOST VIII

LOCAL RESOURCE FUND

WATER SEWER CAPITAL PROJECTS FUND

TAX ALLOCATION DISTRICT (TAD)

HOTEL / MOTEL TAX FUND



Flowery Branch

SPLOST VII (CAPITAL IMPROVEMENT PLAN)

	2016	2017	2018	2019	2020	Project Budget	Total
CAPITAL PROJECTS:							
SPLOST VII:							
Municipal Buildings	96,450	523,332	408,177	357,280	231,413		1,616,652
City Hall						1,508,652	
City Hall Plaza						108,000	
Roads, Streets and Bridges	22,500	110,640	278,206	277,998	424,591		1,113,935
Railroad Ave from Main Street to Chestnut Street: Sidewalks and Angled Parking						378,280	
Pine Street from Church Street to Railroad Ave extension						346,960	
Storm Water Projects							
Cantrell Road Culvert						388,695	
Water and Sewer Infrastructure	91,934	771,285	128,000	156,186	160,595		1,308,000
Sand Filter Replacement						400,000	
Sewer Plant: Cat Walk, New Flow Meter and Flume						80,000	
Pall Filter Extension & New Head Works Screen						378,000	
Morrow Drive Water Line						200,000	
Electronic Water Meters						250,000	
Public Safety Facilities and Equipment	31,423	55,203	57,750	31,091	55,533		231,000
SPLOST Fund Reserves	557,565	-	-	49,578	0		607,143
TOTAL CAPITAL PROJECTS:	799,872	1,460,460	872,133	872,133	872,132		4,876,730

SOURCE OF FUNDS:

SPLOST VII Collections	799,272	853,917	872,133	872,133	872,132		4,269,587
Interest Revenue	600						600
SPLOST Fund Reserves		606,543					606,543
TOTAL SOURCE OF FUNDS:	799,872	1,460,460	872,133	872,133	872,132		4,876,730

LOCAL RESOURCES FUND (CAPITAL IMPROVEMENT PLAN)

	2019	2020	2021	2022	2023
CAPITAL PROJECTS:					
Lights Ferry Road Connection Debt Service	193,986	193,986	16,166	-	-
Paving Projects (Various Roads) 1.5 miles	298,075	184,465	362,285	374,792	372,901
New Financial Software	101,159				
McEver Road Intersection & Paving	459,918				
Mulberry/Spring Stormwater	75,000				
Municipal Building Debt Service	333,865	337,367	337,367	341,026	342,917
Local Resources Fund Reserves					
TOTAL CAPITAL PROJECTS	1,462,003	715,818	715,818	715,818	715,818
SOURCE OF FUNDS:					
LOST Collections	236,000	236,000	236,000	236,000	236,000
Transfer In - Fund Balance	160,286	250,000	250,000	250,000	250,000
Transfer In - General Fund (.427 mills)	167,205	167,205	167,205	167,205	167,205
Grant from LMIG (Paving Projects)	62,613	62,613	62,613	62,613	62,613
Local Resources Fund Reserves	835,899				
TOTAL SOURCE OF FUNDS:	1,462,003	715,818	715,818	715,818	715,818

WATER SEWER CAPITAL PROJECTS FUND

	2019	2020	2021	2022	2023
CAPITAL PROJECTS:					
Wastewater Effluent Discharge Force Main - Phase 1	315,717				
Wastewater Effluent Discharge Force Main - Phase 2				750,000	750,000
Wastewater Expansion Planning & Permitting	50,000				
Wastewater Expansion Design	100,000				
Wastewater Expansion Construction		1,500,000	1,500,000		
Water Meter Asset Replacement Program	177,401				
Water Distribution at Railroad Crossings		250,000	250,000		
Water Tank Raising	20,000	350,000			
Water Distribution System Upgrade	200,000				
Water Source Addition (Well #4)	250,000				
Modify Well Pumps #1 and #3		80,000			
Improvements to SCADA System		100,000			
Less: New Debt Payments		134,431	336,079	537,726	537,726
Water Sewer Capital Retained Earnings	1,027,938	363,507	27,428		
TOTAL CAPITAL PROJECTS	2,141,056	2,777,938	2,113,507	1,287,726	1,287,726
SOURCE OF FUNDS:					
TAP & Capacity Collections	250,000	250,000	250,000	250,000	250,000
Transfer In - Water Sewer Operating Fund				260,298	287,726
Add: New Debt Proceeds		1,500,000	1,500,000	750,000	750,000
Water Sewer Capital Retained Earnings	1,891,056	1,027,938	363,507	27,428	-
TOTAL SOURCE OF FUNDS:	2,141,056	2,777,938	2,113,507	1,287,726	1,287,726

CITY OF FLOWERY BRANCH, GEORGIA
FISCAL YEAR 2019 APPROVED BUDGET

	Approved 2018 Budget	Approved 2019 Budget	Increase / (Decrease)	Percentage Change
Tax Allocation District				
Total Revenues	\$ 109,000	\$ 120,000	\$ 11,000	10.09%
Total Expenditures	\$ 109,000	\$ 120,000	\$ 11,000	10.09%
Hotel / Motel Tax Fund				
Total Revenues	\$ 46,920	\$ 46,920	\$ -	0.00%
Total Expenditures	\$ 46,920	\$ 46,920	\$ -	0.00%
Total Expenditures	\$ 46,920	\$ 46,920	\$ -	0.00%

TOTAL FOR ALL FUNDS

	Approved 2018 Budget	Approved 2019 Budget	Increase / (Decrease)	Percentage Change
General Fund	\$ 4,365,463	\$ 4,595,298	\$ 229,835	5.26%
Water & Sewer Fund	\$ 2,213,504	2,324,644	111,140	5.02%
Tax Allocation District (TAD)	\$ 109,000	120,000	11,000	10.09%
Hotel / Motel Tax Fund	\$ 46,920	46,920	0	0.00%
SPLOST VII	\$ 872,133	872,133	0	0.00%
Local Resources Fund	\$ 1,314,749	1,462,003	147,254	11.20%
Water Sewer Capital Projects	\$ -	2,141,056	2,141,056	100.00%
Total for all Funds	\$ 8,921,769	\$ 11,562,054	\$ 2,640,285	29.59%