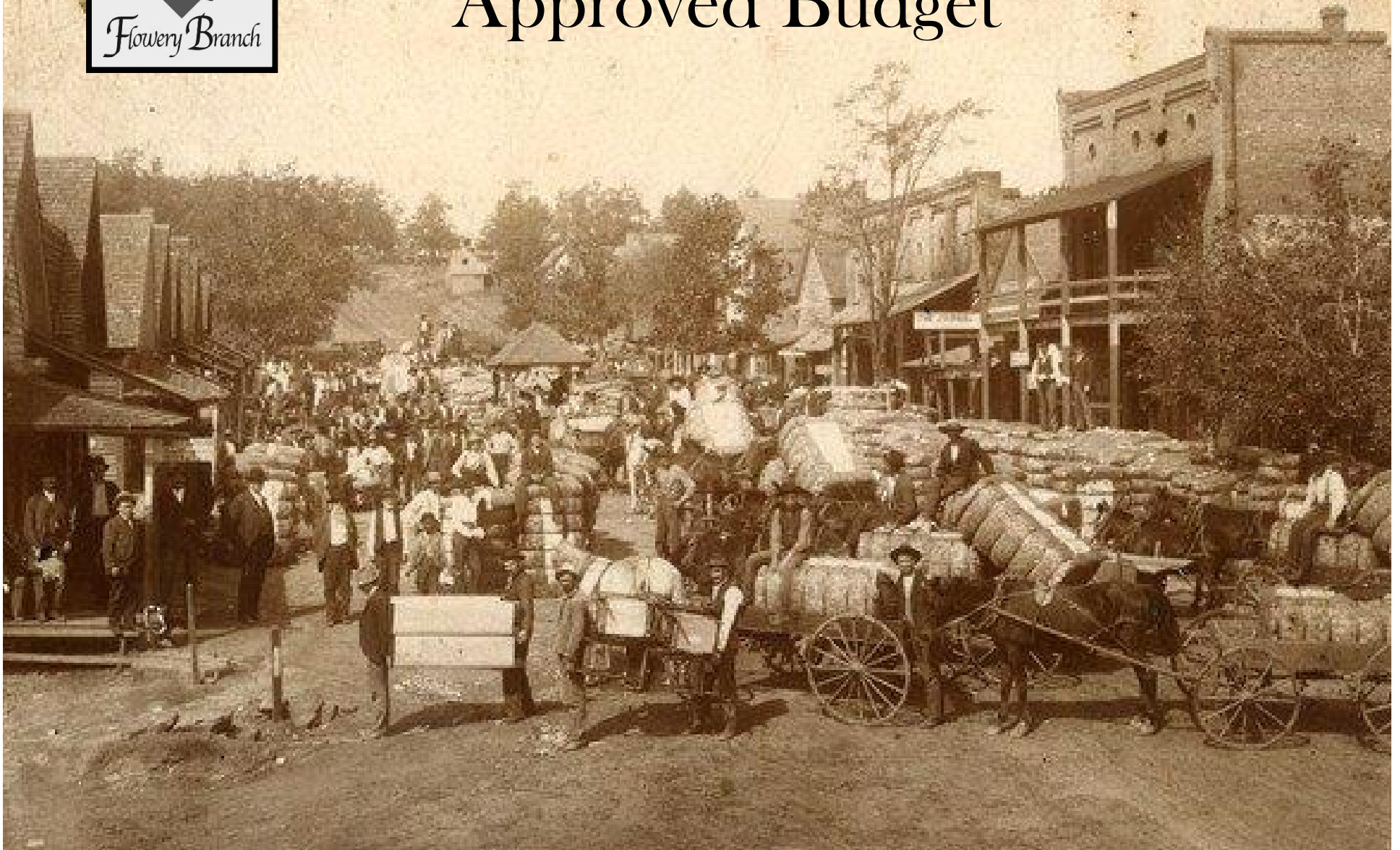
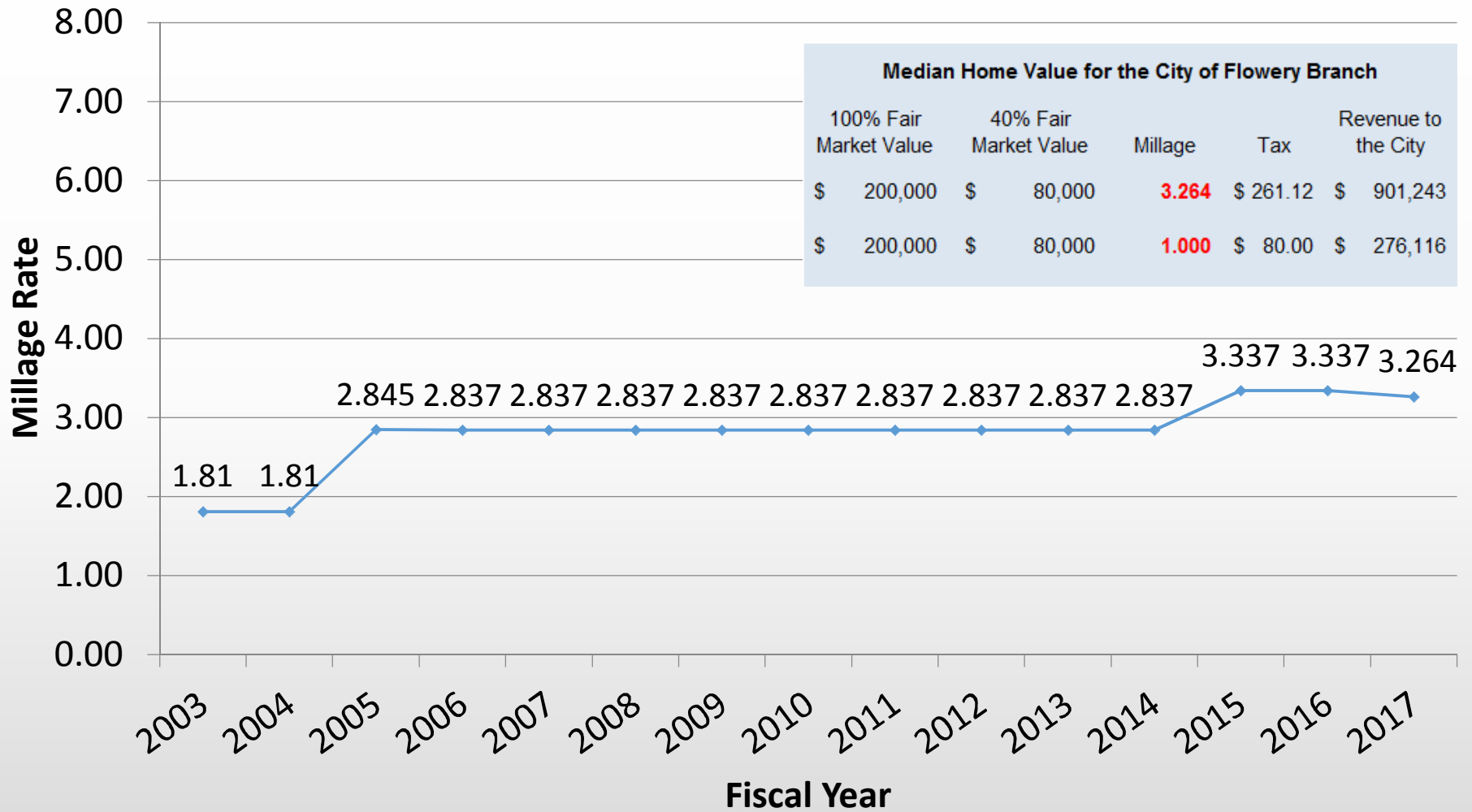




Fiscal Year 2017 Approved Budget



Millage Rate History (General)



100% Fair Market Value	40% Fair Market Value	Millage	Tax	Revenue to the City
\$ 200,000	\$ 80,000	3.264	\$ 261.12	\$ 901,243
\$ 200,000	\$ 80,000	1.000	\$ 80.00	\$ 276,116

General Fund (Revenues)

“ Property Tax:

- “ Reassessment of Existing Real Property – Due to \$6.4M in reassessments, the millage rate will be rolled back .073 mills to a millage rate of 3.264 (which is equivalent to a \$21,328 loss in property tax revenue).
- “ New or Improved Properties – Property tax revenue will increase \$42,289 (with rollback) due to the increase in New or Improved Properties.

General Fund (Expenditures)

“ All Departments:

- “ 3% COLA (Cost of living adjustment) (July 1st) - \$45,088

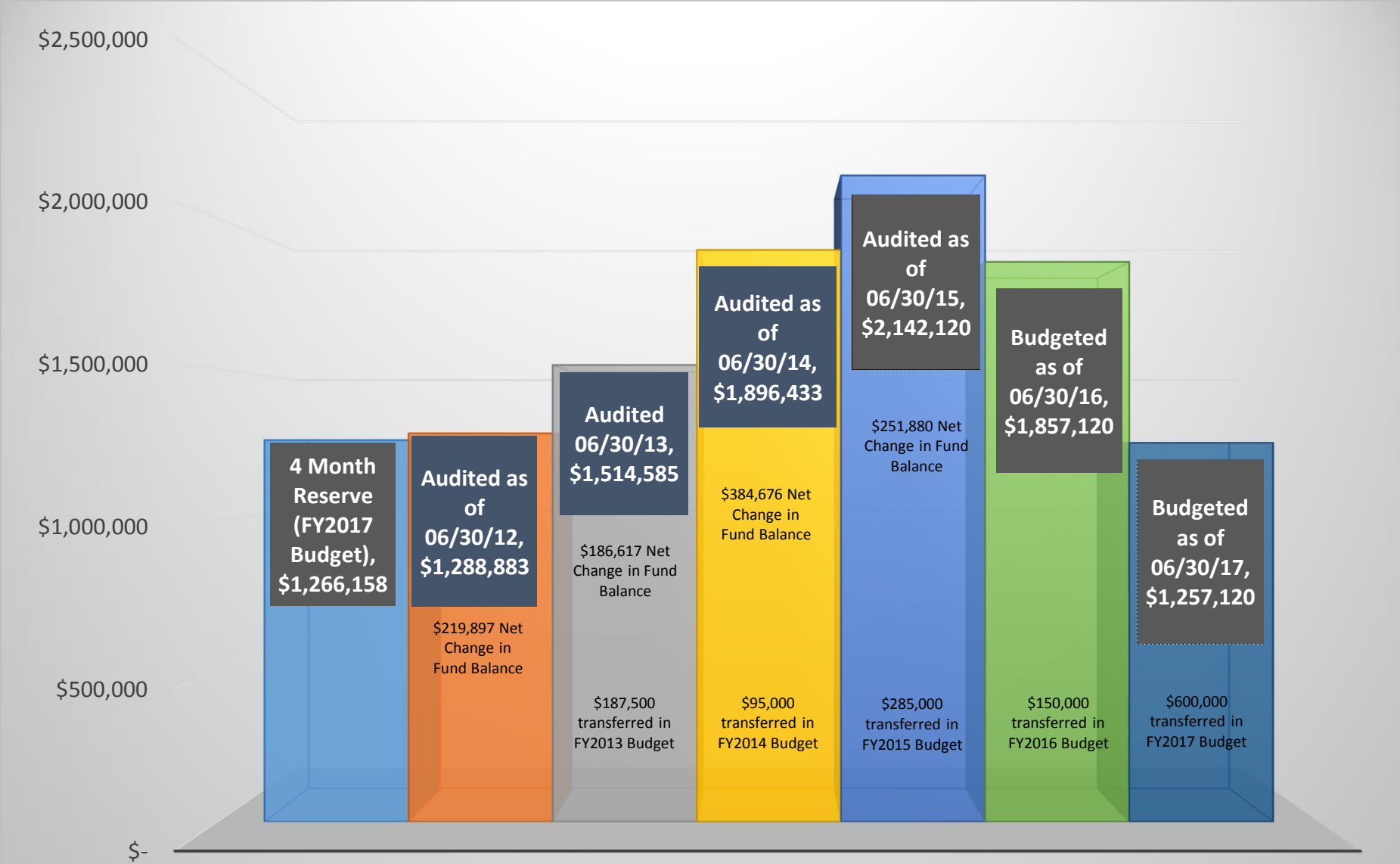
“ Public Works:

- “ New position - \$38,188 (Currently: 1 Director, 2 Prisoner Guards, 4 Maintenance Workers)
- “ New Truck – Utility truck and small equipment \$40,000

General Fund

	Approved 2016 Budget	Approved 2017 Budget	Increase / (Decrease)	Percentage Change
Revenues				
Property Tax	\$ 862,704	\$ 906,243	\$ 43,539	5.05%
LOST	810,000	860,000	50,000	6.17%
Other Taxes	1,186,287	1,352,270	165,983	13.99%
Licenses and Permits	146,300	226,300	80,000	54.68%
Intergovernmental	11,100	11,100	-	0.00%
Charges for Services	22,088	25,350	3,262	14.77%
Fines and Forfeitures	305,000	411,000	106,000	34.75%
Miscellaneous	34,900	47,249	12,349	35.38%
Use of Fund Balance	150,000	600,000	450,000	300.00%
Total Revenues	\$ 3,528,379	\$ 4,439,512	\$ 911,133	25.82%
Expenditures				
General Government	\$ 925,941	\$ 943,589	\$ 17,648	1.91%
Municipal Court	144,413	155,588	11,175	7.74%
Public Safety	1,000,814	1,088,719	87,905	8.78%
Public Works	442,679	532,573	89,894	20.31%
Culture & Recreation	15,800	25,810	10,010	63.35%
Housing & Development	366,342	370,988	4,646	1.27%
Transfer Out	529,511	1,197,245	667,734	126.10%
Contingency	102,879	125,000	22,121	21.50%
Total Expenditures	\$ 3,528,379	\$ 4,439,512	\$ 911,133	25.82%

Unassigned Fund Balance (General Fund)



UNASSIGNED FUND BALANCE

Water & Wastewater Fund (Revenues)

- “ Sewer Revenue:

- “ Decrease in Sewer Revenue due to the sewer on Winder Hwy going to Braselton. Average revenue per month is \$11,350 or \$136,200 annually.

Water & Wastewater Fund (Expenditures)

- “ All Departments:

- “ 3% COLA (Cost of living adjustment)(July 1st) - \$15,645

Water & Wastewater Fund

	Approved 2016 Budget	Approved 2017 Budget	Increase / (Decrease)	Percentage Change
Revenues				
Water Charges	\$ 516,296	\$ 519,600	\$ 3,304	0.64%
Sewer Charges	1,058,987	923,800	(135,187)	-12.77%
Other Revenue	127,150	143,025	15,875	12.49%
Use of Retained Earnings	366,159	517,755	151,596	41.40%
Total Revenues	\$ 2,068,592	\$ 2,104,180	\$ 35,588	1.72%
Expenditures				
Administration	\$ 113,685	\$ 123,389	\$ 9,704	8.54%
Water	347,208	369,642	22,434	6.46%
Wastewater	702,343	735,412	33,069	4.71%
Sewer Lift Stations	66,500	84,700	18,200	27.37%
Wells & Water Tanks	75,500	77,500	2,000	2.65%
Debt Service	453,356	403,537	(49,819)	-10.99%
Depreciation	310,000	310,000	-	0.00%
Total Expenditures	\$ 2,068,592	\$ 2,104,180	\$ 35,588	1.72%

Special Revenue Funds

		Approved 2016 Budget	Approved 2017 Budget	Increase / (Decrease)	Percentage Change
Tax Allocation District					
	Total Revenues	\$ 84,700	\$ 150,000	\$ 65,300	77.10%
	Total Expenditures	\$ 84,700	\$ 150,000	\$ 65,300	77.10%
Hotel / Motel Tax Fund					
	Total Revenues	\$ 44,000	\$ 46,000	\$ 2,000	4.55%
	Total Expenditures	\$ 44,000	\$ 46,000	\$ 2,000	4.55%
Capital Projects Fund					
		Approved 2016 Budget	Approved 2017 Budget	Increase / (Decrease)	Percentage Change
SPLOST VII					
	Total Revenues	\$ 853,917	\$ 1,460,460	\$ 606,543	71.03%
	Total Expenditures	\$ 853,917	\$ 1,460,460	\$ 606,543	71.03%
Local Resources Fund					
	Total Revenues	\$ 1,668,689	\$ 1,631,897	\$ (36,792)	-2.20%
	Total Expenditures	\$ 1,668,689	\$ 1,631,897	\$ (36,792)	-2.20%

SPLOST VII (CAPITAL IMPROVEMENT PLAN)

		2017	2018	2019	2020	2021
CAPITAL PROJECTS:						
	SPLOST VII:					
	<i>Municipal Buildings</i>	523,332	519,194	246,263	246,263	206,203
	<i>Roads, Streets and Bridges</i>	110,640	110,640	110,640	409,533	110,640
	<i>Water and Sewer Infrastructure</i>	771,285	128,000	330,000	-	-
	<i>Public Safety Facilities and Equipment</i>	55,203	57,750	28,875	57,750	-
	SPLOST Fund Reserves	-	38,333	138,139	140,371	-
TOTAL CAPITAL PROJECTS:		1,460,460	853,917	853,917	853,917	316,843
SOURCE OF FUNDS:						
	SPLOST VII Collections	853,917	853,917	853,917	853,917	-
	SPLOST Fund Reserves	606,543	-	-	-	316,843
TOTAL SOURCE OF FUNDS:		1,460,460	853,917	853,917	853,917	316,843

LOCAL RESOURCES FUND (CAPITAL IMPROVEMENT PLAN)

		Fiscal Year					
		2017	2018	2019	2020	2021	2022
CAPITAL PROJECTS:							
	McEver Road Intersection and Paving	368,914	-	-	-	-	-
	CSI Financial Software Upgrade	46,997	-	-	-	-	-
	R.O.W. Acquisition	20,000	-	-	-	-	-
	Lights Ferry Road Connection	193,986	193,986	193,986	193,986	193,986	-
	Paving Projects (Various Roads)	212,000	-	212,000	-	-	-
	Spout Springs Intersection	40,000	-	-	-	-	-
	Municipal Building	750,000	-	-	-	40,060	356,903
	Local Resources Fund Reserves	-	159,657	-	164,410	126,798	6,438
	TOTAL CAPITAL PROJECTS	1,631,897	353,643	405,986	358,396	360,844	363,341
SOURCE OF FUNDS:							
	LOST Collections	236,000	236,000	236,000	236,000	236,000	236,000
	Transfer In - Fund Balance	600,000	-	-	-	-	-
	Transfer In - General Fund	305,245	117,643	119,996	122,396	124,844	127,341
	Grant from LMIG (Paving Projects)	66,456	-	-	-	-	-
	Local Resources Fund Reserves	424,196	-	49,990	-	-	-
	TOTAL SOURCE OF FUNDS:	1,631,897	353,643	405,986	358,396	360,844	363,341

Total for All Funds

	Approved 2016 Budget	Approved 2017 Budget	Increase / (Decrease)	Percentage Change
General Fund	\$ 3,528,379	\$ 4,439,512	\$ 911,133	25.82%
Water & Sewer Fund	2,068,592	2,104,180	35,588	1.72%
Tax Allocation District (TAD)	84,700	150,000	65,300	77.10%
Hotel / Motel Tax Fund	44,000	46,000	2,000	4.55%
SPLOST VII	853,917	1,460,460	606,543	71.03%
Local Resources Fund	1,668,689	1,631,897	(36,792)	-2.20%
Total for all Funds	\$ 8,248,277	\$ 9,832,049	\$ 1,583,772	19.20%