



City of Flowery Branch
Fiscal Year 2015
Approved Budget

General Fund

	Approved 2014 Budget	Approved 2015 Budget	Increase / (Decrease)	Percentage Change
Revenues				
Property Tax	\$ 606,700	\$ 743,615	\$ 136,915	22.57%
LOST	597,000	710,000	113,000	18.93%
Other Taxes	932,680	1,010,871	78,191	8.38%
Licenses and Permits	159,747	138,700	(21,047)	-13.18%
Intergovernmental	40,600	6,200	(34,400)	-84.73%
Charges for Services	25,200	25,588	388	1.54%
Fines and Forfeitures	355,000	405,000	50,000	14.08%
Miscellaneous	33,070	34,700	1,630	4.93%
Transfer In	51,000	50,000	(1,000)	-1.96%
Use of Fund Balance	95,000	311,000	216,000	227.37%
Total Revenues	\$ 2,895,997	\$ 3,435,674	\$ 539,677	18.64%
Expenditures				
General Government	\$ 777,255	\$ 874,778	\$ 97,523	12.55%
Municipal Court	127,232	142,544	15,312	12.03%
Public Safety	899,702	976,855	77,153	8.58%
Public Works	400,711	428,444	27,733	6.92%
Culture & Recreation	15,800	15,800	-	0.00%
Housing & Development	301,297	310,890	9,593	3.18%
Transfer Out	311,500	658,358	346,858	111.35%
Contingency	62,500	28,005	(34,495)	-55.19%
Total Expenditures	\$ 2,895,997	\$ 3,435,674	\$ 539,677	18.64%

Water & Wastewater Fund

	Approved 2014 Budget	Approved 2015 Budget	Increase / (Decrease)	Percentage Change
Revenues				
Water Charges	\$ 470,000	\$ 516,296	\$ 46,296	9.85%
Sewer Charges	880,000	1,005,790	125,790	14.29%
Other Revenue	114,650	122,650	8,000	6.98%
Use of Retained Earnings	556,345	415,405	(140,940)	-25.33%
Total Revenues	\$ 2,020,995	\$ 2,060,141	\$ 39,146	1.94%
Expenditures				
Administration	\$ 103,413	\$ 106,215	\$ 2,802	2.71%
Water	363,991	374,916	10,925	3.00%
Wastewater	698,412	694,577	(3,835)	-0.55%
Sewer Lift Stations	43,500	54,500	11,000	25.29%
Wells & Water Tanks	81,000	73,000	(8,000)	-9.88%
Debt Service	359,679	446,933	87,254	24.26%
Depreciation	336,000	310,000	(26,000)	-7.74%
Contingency	35,000	-	(35,000)	-100.00%
Total Expenditures	\$ 2,020,995	\$ 2,060,141	\$ 39,146	1.94%

Special Revenue Funds

	Approved 2014 Budget	Approved 2015 Budget	Increase / (Decrease)	Percentage Change
Tax Allocation District				
Total Revenues	\$ 90,625	\$ 84,700	\$ (5,925)	-6.54%
Total Expenditures	\$ 90,625	\$ 84,700	\$ (5,925)	-6.54%
Hotel / Motel Tax Fund				
Total Revenues	\$ 85,000	\$ 85,000	\$ -	0.00%
Total Expenditures	\$ 85,000	\$ 85,000	\$ -	0.00%
Capital Projects Fund				
	Approved 2014 Budget	Approved 2015 Budget	Increase / (Decrease)	Percentage Change
SPLOST VI				
Total Revenues	\$ 270,000	\$ 686,185	\$ 416,185	154.14%
Total Expenditures	\$ 270,000	\$ 686,185	\$ 416,185	154.14%
Local Resources Fund				
Total Revenues	\$ 282,500	\$ 1,433,729	\$ 1,151,229	407.51%
Total Expenditures	\$ 282,500	\$ 1,433,729	\$ 1,151,229	407.51%

SPLOST VI & SPLOST VII (CAPITAL IMPROVEMENT PLAN)

		Fiscal Year					
		2015	2016	2017	2018	2019	2020
CAPITAL PROJECTS:							
SPLOST VI:							
<i>Cinnamon Cove Sewer Project</i>		565,225					
<i>Police Cars</i>		120,960					
SPLOST VII:							
<i>Roads, Streets and Bridges</i>				833,240	650,000	650,000	
<i>Water and Sewer Infrastructure</i>			480,000				750,000
<i>Storm Water and Drainage Infrastructure</i>							400,000
<i>Public Safety Facilities and Equipment</i>			33,000	66,000	33,000	66,000	33,000
SPLOST Fund Reserves			285,848		115,848	82,848	
TOTAL CAPITAL PROJECTS:		686,185	798,848	899,240	798,848	798,848	1,183,000
SOURCE OF FUNDS:							
SPLOST VI Collections		270,000					
SPLOST VII Collections			798,848	798,848	798,848	798,848	798,848
SPLOST Fund Reserves		416,185		100,392			384,152
TOTAL SOURCE OF FUNDS:		686,185	798,848	899,240	798,848	798,848	1,183,000

LOCAL RESOURCES FUND (CAPITAL IMPROVEMENT PLAN)

		Fiscal Year					
		2015	2016	2017	2018	2019	2020
CAPITAL PROJECTS:							
	McEver Road Intersection	122,300					
	R.O.W. Acquisition	20,000					
	Storm Water Improvement Projects	438,000					
	Lights Ferry Road Connection	853,429	206,366	206,366	206,366	206,366	206,366
	Paving Projects (Various Roads)		212,000		212,000		212,000
	Local Resources Fund Reserves			144,971		149,630	
	TOTAL CAPITAL PROJECTS	1,433,729	418,366	351,337	418,366	355,996	418,366
SOURCE OF FUNDS:							
	LOST Collections (@65%)	236,000	236,000	236,000	236,000	236,000	236,000
	Transfer In - Fund Balance	285,000					
	Transfer In - General Fund	110,858	113,075	115,337	117,643	119,996	122,396
	Grant from Georgia Transportation Infrastructure Bank (Lights Ferry Roundabout)	650,000					
	Local Resources Fund Reserves	151,871	69,291		64,723		59,970
	TOTAL SOURCE OF FUNDS:	1,433,729	418,366	351,337	418,366	355,996	418,366

Total for All Funds

	Approved 2014 Budget	Approved 2015 Budget
General Fund	\$ 2,895,997	\$ 3,435,674
Water & Sewer Fund	2,020,995	2,060,141
Tax Allocation District (TAD)	90,625	84,700
Hotel / Motel Tax Fund	85,000	85,000
SPLOST VI	270,000	686,185
Local Resources Fund	282,500	1,433,729
Total for all Funds	\$ 5,645,117	\$ 7,785,429