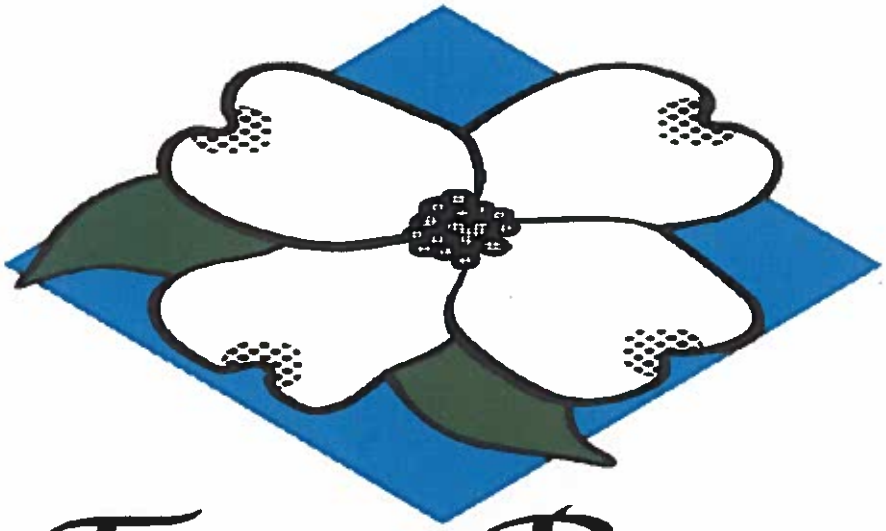
Fiscal Year 2018
Approved Budget

City of



Flowery Branch

General Fund Revenues

- Property Tax:
  - New or Improved Properties

    Estimated to increase revenue by $35,940

  - Reassessment of Existing Real Property

    Estimated to increase revenue by $50,510

General Fund Expenditures

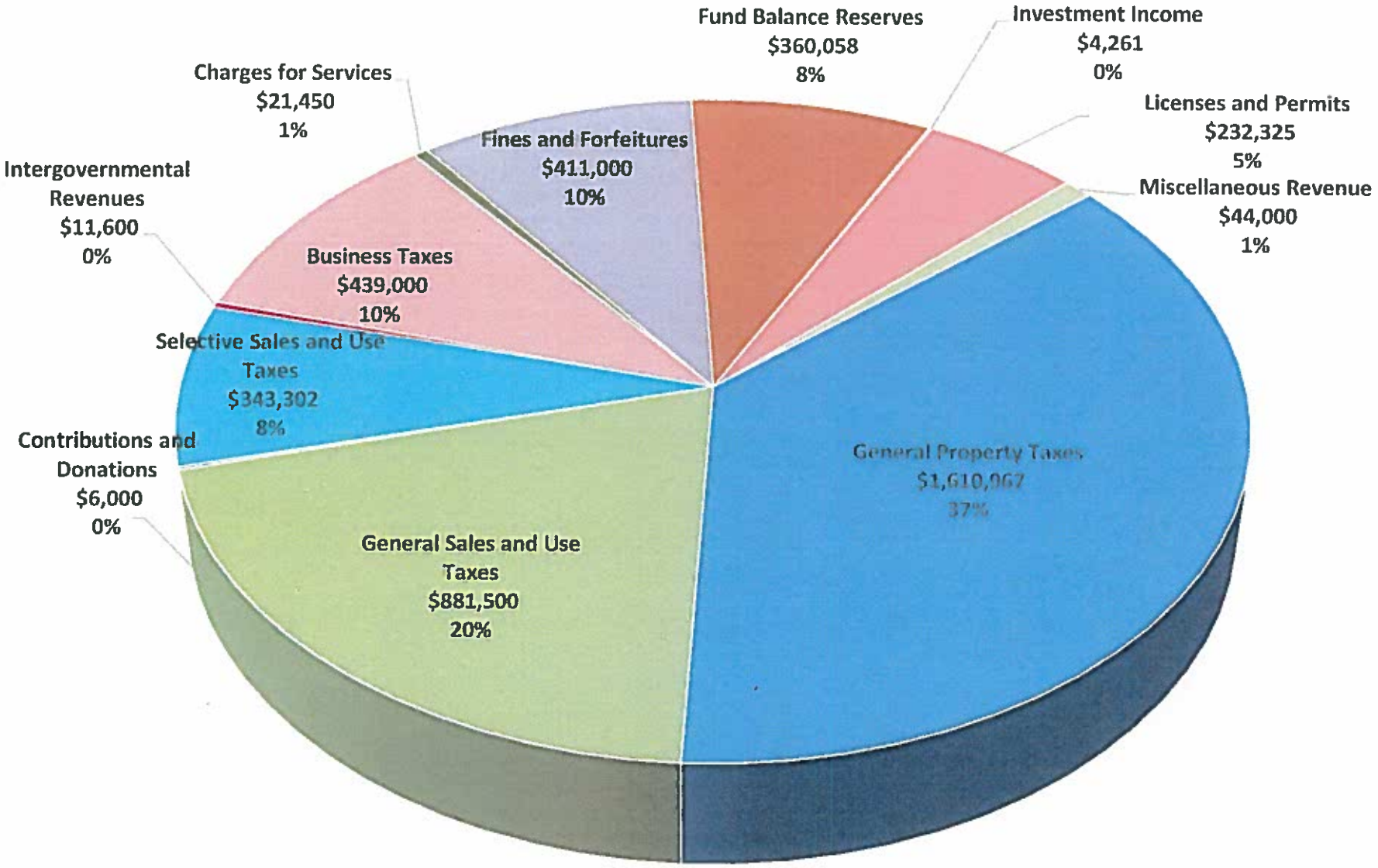
- All Departments:
  - 2% COLA (Cost of living adjustment) - $25,428.55
  - 2% Merit increase - $25,923.01

- Public Safety:
  - New position – Wages and benefits $56,071
  - New vehicle for new position – $30,000

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
REVENUES				
General Property Taxes	$ 1,490,513	$ 1,610,967	$ 120,454	8.08%
General Sales and Use Taxes	860,000	881,500	21,500	2.50%
Selective Sales and Use Taxes	339,000	343,302	4,302	1.27%
Business Taxes	429,000	439,000	10,000	2.33%
Licenses and Permits	226,300	232,325	6,025	2.66%
Intergovernmental Revenues	11,100	11,600	500	4.50%
Charges for Services	19,250	21,450	2,200	11.43%
Fines and Forfeitures	411,000	411,000	0	0.00%
Investment Income	4,000	4,261	261	6.53%
Contributions and Donations	6,100	6,000	(100)	-1.64%
Miscellaneous Revenue	43,249	44,000	751	1.74%
Fund Balance Reserves	600,000	360,058	(239,942)	-39.99%
Total Revenues	**$ 4,439,512**	**$ 4,365,463**	**$ (74,049)**	**-1.67%**
EXPENDITURES				
General Government	$ 943,589	$ 999,021	$ 55,432	5.87%
Judicial	155,588	158,093	2,505	1.61%
Public Safety	1,088,719	1,233,981	145,262	13.34%
Public Works	508,573	529,586	21,013	4.13%
Culture and Recreation	49,810	49,815	5	0.01%
Housing and Development	370,988	366,261	(4,727)	-1.27%
Contingency	125,000	125,000	$ -	0.00%
Transfers Out	1,197,245	903,707	$ (293,538)	-24.52%
Total Expenditures	**$ 4,439,512**	**$ 4,365,463**	**$ (74,049)**	**-1.67%**

General Fund Revenues



CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
FISCAL YEAR 2018 RECOMMENDED BUDGET

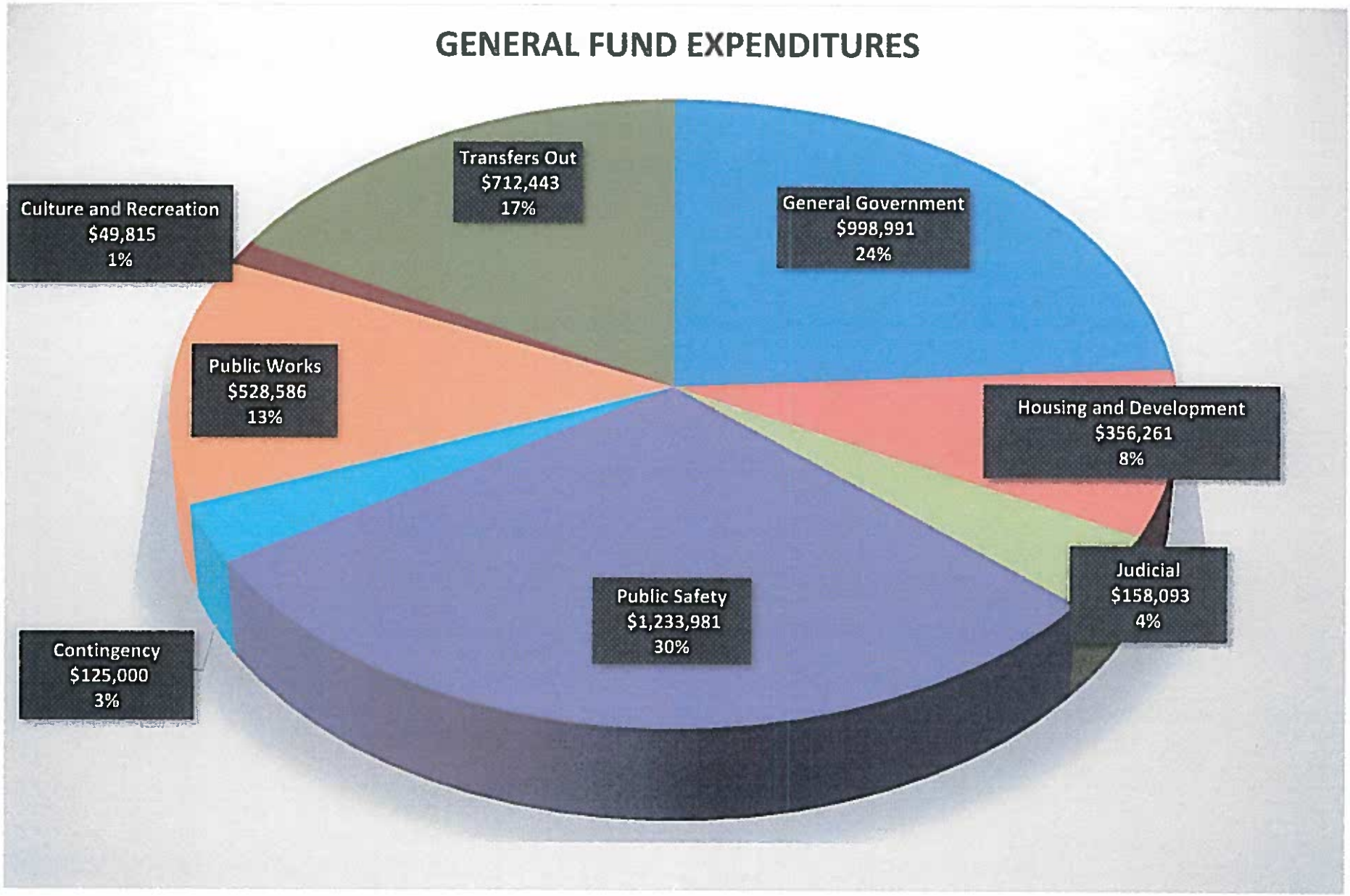
	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
REVENUES				
General Property Taxes				
Real Prop Taxes - Current Year	$ 901,243	$ 987,697	$ 86,454	9.59%
Real Prop Taxes Current Yr-Penalties	3,500	3,500	0	0.00%
Real Property Taxes - Prior Year	1,500	600	(900)	-60.00%
Real Prop Taxes - Street Lights	9,200	9,200	0	0.00%
Motor Vehicle Taxes	175,000	176,400	1,400	0.80%
Mobile Home Tax	1,300	1,300	0	0.00%
GA DOR - Railroad Equip Car Taxes	270	270	0	0.00%
Intangibles - Personal Property Tax	2,500	5,000	2,500	100.00%
Real Estate Transfer Taxes	2,500	2,500	0	0.00%
Franchise Fees - GA Power	143,000	155,000	12,000	8.39%
Franchise Fees - Jackson EMC	170,000	189,000	19,000	11.18%
Franchise Fees - Southern Co. Gas	44,000	44,000	0	0.00%
Franchise Fees - Charter Cable	20,000	20,000	0	0.00%
Franchise Fees - BellSouth / AT&T	13,500	13,500	0	0.00%
Franchise Fees - Others	3,000	3,000	0	0.00%
Total General Property Taxes	**1,490,513**	**1,610,967**	**120,454**	**8.08%**
General Sales and Use Taxes				
LOST	860,000	881,500	21,500	
Total General Sales and Use Taxes	**860,000**	**881,500**	**21,500**	**2.50%**
Selective Sales and Use Taxes				
Hotel Motel Tax	67,000	68,340	1,340	
Excise Tax - Distributors	240,000	242,860	2,860	
Excise Tax - Restaurants	20,000	20,000	0	
Excise Tax - Other	12,000	12,102	102	
Total Selective Sales and Use Taxes	**339,000**	**343,302**	**4,302**	**1.27%**
Business Taxes				
Business License (Occupational Tax)	61,000	61,000	0	
Insurance Premium Tax	345,000	355,000	10,000	
Business Taxes - Banks	23,000	23,000	0	
Total Business Taxes	**429,000**	**439,000**	**10,000**	**2.33%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
Licenses and Permits				
Licenses - Beer	15,000	15,000	0	
Licenses - Wine	12,000	13,000	1,000	
Licenses - Alcohol	38,000	38,000	0	
Miscellaneous Penalties - Rev	250	250	0	
Yard Sale Permits $3.00 City	50	75	25	
Annexation/Rezoning Fees	1,000	1,000	0	
Building & Sign Permits	150,000	155,000	5,000	
PCD / Plan Check Pass Thru's	10,000	10,000	0	
Total Licenses and Permits	**226,300**	**232,325**	**6,025**	**2.66%**
Intergovernmental Revenues				
Tax Equity from Hall County	10,500	11,000	500	
Payment in lieu of City Taxes (BHA)	600	600	0	
Total Intergovernmental Revenues	**11,100**	**11,600**	**500**	**4.50%**
Charges for Services				
Impact Fees (3% Admin. Fee)	3,000	5,000	2,000	
Copies	150	150	0	
Notary Fee	250	250	0	
Police Dept - Copies of Reports	1,900	2,000	100	
Police Dept - Back Ground Checks	3,000	3,000	0	
Police Dept - Open Rec's & Misc Rev	2,500	2,800	300	
Police Dept -Pour'g/Alcohol/Prints	4,000	4,000	0	
Police Dept - Alternate Sent Fee	700	700	0	
Police Dept. - False Alarms	500	300	(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	**19,250**	**21,450**	**2,200**	**11.43%**
Fines and Forfeitures				
Court Fines	410,000	410,000	0	
PD - Asset Forfeiture Account	1,000	1,000	0	
Total Fines and Forfeitures	**411,000**	**411,000**	**0**	**0.00%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
Investment Income				
Interest Revenues	4,000	4,261	261	
Total Investment Income	**4,000**	**4,261**	**261**	**6.53%**
Contributions and Donations				
Police Dept - Donations	100	0	(100)	
Police Dept - Shop with a Cop	6,000	6,000	0	
Total Contributions and Donations	**6,100**	**6,000**	**(100)**	**-1.64%**
Miscellaneous Revenue				
Miscellaneous Revenue	1,500	2,000	500	
Rent - Depot	6,000	6,250	250	
Rent - Cingular Tower	18,249	18,250	1	
Rent - Main Street Rent	17,500	17,500	0	
Total Miscellaneous Revenue	**43,249**	**44,000**	**751**	**1.74%**
Total Revenues	**$ 3,839,512**	**$ 4,005,405**	**$ 165,893**	**4.32%**
Other Financing Sources				
Trans In - Fund Balance Reserve	600,000	360,058	(239,942)	
Total Other Financing Sources	**600,000**	**360,058**	**(239,942)**	**-39.99%**
Total Revenues and Other Financing Sources	**$ 4,439,512**	**$ 4,365,463**	**$ (74,049)**	**-1.67%**


GENERAL FUND EXPENDITURES
Transfers Out
$712,443
17%
General Government
$998,991
24%
Culture and Recreation
$49,815
1%
Public Works
$528,586
13%
Housing and Development
$356,261
8%
Judicial
$158,093
4%
Public Safety
$1,233,981
30%
Contingency
$125,000
3%

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
General Government				
Legislative - Governing Body				
Personal Services and Employee Benefits	$ 41,984	$ 40,836	$ (1,148)	
Purchased / Contracted Services	6,900	6,900	0	
Supplies	4,200	4,200	0	
Total Legislative - Governing Body	53,084	51,936	(1,148)	-2.16%
Legislative - Clerk of Council				
Personal Services and Employee Benefits	94,644	99,899	5,255	
Purchased / Contracted Services	3,975	5,480	1,505	
Supplies	2,100	1,100	(1,000)	
Total Legislative - Clerk of Council	100,719	106,479	5,760	5.72%
Executive - Mayor				
Personal Services and Employee Benefits	9,689	9,459	(230)	
Purchased / Contracted Services	3,530	3,605	75	
Supplies	250	360	110	
Total Executive - Mayor	13,469	13,424	(45)	-0.33%
Executive - City Manager				
Personal Services and Employee Benefits	159,961	167,973	8,012	
Purchased / Contracted Services	4,510	4,710	200	
Total Executive - City Manager	164,471	172,683	8,212	4.99%
Elections				
Purchased / Contracted Services	2,900	3,100	200	
Supplies	500	700	200	
Total Elections	3,400	3,800	400	11.76%
Administration				
Personal Services and Employee Benefits	227,804	218,399	(9,405)	
Purchased / Contracted Services	181,992	198,300	16,308	
Supplies	18,100	17,500	(600)	
Total Administration	427,896	434,199	6,303	1.47%

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
General Government Continued				
General Government Buildings and Plant				
Purchased / Contracted Services	35,950	40,700	4,750	
Supplies	22,500	53,500	31,000	
Total General Buildings and Plant	58,450	94,200	35,750	61.16%
Data Processing				
Purchased / Contracted Services	24,000	24,000	0	
Total Data Processing	24,000	24,000	0	0.00%
Risk Management				
Purchased / Contracted Services	91,000	91,000	0	
Total Risk Management	91,000	91,000	0	0.00%
Public Information				
Purchased / Contracted Services	6,900	7,100	200	
Total Public Information	6,900	7,100	200	2.90%
Records Management				
Purchased / Contracted Services	200	200	0	
Total Records Management	200	200	0	0.00%
Total General Government	**943,589**	**999,021**	**55,432**	**5.87%**
Judicial				
Municipal Court				
Personal Services and Employee Benefits	94,988	97,923	2,935	
Purchased / Contracted Services	48,600	49,170	570	
Supplies	12,000	11,000	(1,000)	
Total Municipal Court	155,588	158,093	2,505	1.61%
Total Judicial	**155,588**	**158,093**	**2,505**	**1.61%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Public Safety				
Police Administration				
Personal Services and Employee Benefits	107,984	181,034	73,050	
Purchased / Contracted Services	106,580	100,800	(5,780)	
Supplies	82,100	92,200	10,100	
Capital	0	30,000	30,000	
Total Police Administration	296,664	404,034	107,370	36.19%
Police Patrol				
Personal Services and Employee Benefits	783,910	826,397	42,487	
Total Police Patrol	783,910	826,397	42,487	5.42%
Police Station and Buildings				
Purchased / Contracted Services	4,145	1,550	(2,595)	
Supplies	4,000	2,000	(2,000)	
Total Police Station and Building	8,145	3,550	(4,595)	-56.41%
Total Public Safety	**1,088,719**	**1,233,981**	**145,262**	**13.34%**
Public Works				
Public Works Administration				
Personal Services and Employee Benefits	276,329	296,342	20,013	
Purchased / Contracted Services	104,380	105,380	1,000	
Supplies	70,550	70,550	0	
Total Public Works Administration	451,259	472,272	21,013	4.66%
Street Lighting				
Supplies	48,989	48,989	0	
Total Street Lighting	48,989	48,989	0	0.00%
Traffic Engineering				
Purchased / Contracted Services	1,395	1,395	0	
Supplies	630	630	0	
Total Traffic Engineering	2,025	2,025	0	0.00%
Maintenance and Shop				
Purchased / Contracted Services	5,300	5,300	0	
Supplies	1,000	1,000	0	
Total Maintenance and Shop	6,300	6,300	0	0.00%
Total Public Works	**508,573**	**529,586**	**21,013**	**4.13%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Culture and Recreation				
Community Center - Depot				
Purchased / Contracted Services	14,200	14,200	0	
Supplies	6,900	6,900	0	
Total Community Center - Depot	21,100	21,100	0	0.00%
Recreation				
Purchased / Contracted Services	5,650	5,650	0	
Supplies	8,060	8,065	5	
Total Recreation	13,710	13,715	5	0.04%
Parks				
Purchased / Contracted Services	15,000	15,000	0	
Total Parks	15,000	15,000	0	0.00%
Total Culture and Recreation	**49,810**	**49,815**	**5**	**0.01%**
Housing and Development				
Planning and Zoning				
Personal Services and Employee Benefits	241,634	233,661	(7,973)	
Purchased / Contracted Services	92,004	82,650	(9,354)	
Supplies	7,850	10,450	2,600	
Total Planning and Zoning	341,488	326,761	(14,727)	-4.31%
Economic Development				
Supplies	7,500	17,500	10,000	
Other Cost	22,000	22,000	0	
Total Economic Development	29,500	39,500	10,000	33.90%
Total Housing and Development	**370,988**	**366,261**	**(4,727)**	**-1.27%**
Total Expenditures	**$3,117,267**	**$3,336,756**	**$ 219,489**	**7.04%**
Other Financing Uses				
Other Financing Uses				
Transfers Out	1,197,245	903,707	(293,538)	
Contingency	125,000	125,000	0	
Total Other Financing Uses	**1,322,245**	**1,028,707**	**(293,538)**	**-22.20%**
Total Expenditures and Other Financing Uses	**$4,439,512**	**$4,365,463**	**$ (74,049)**	**-1.67%**

CITY OF FLOWERY BRANCH, GEORGIA

GENERAL FUND
FISCAL YEAR 2018
RECOMMENDED BUDGET

DEPARTMENTAL DETAIL

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
General Government				
Legislative - Governing Body				
Personal Services and Employee Benefits				
Council / Salaries	$ 24,000	$ 24,000	$ -	
Council / Meeting Per Diem	15,000	15,000	0	
Council / FICA & Medicare	2,984	1,836	(1,148)	
Total Personal Services and Employee Benefits	**41,984**	**40,836**	**(1,148)**	**-2.73%**
Purchased / Contracted Services				
Council / Printing & Binding	400	400	0	
Council / Travel Expense	2,500	2,500	0	
Council / Edu. & Training	4,000	4,000	0	
Total Purchased / Contracted Services	**6,900**	**6,900**	**0**	**0.00%**
Supplies				
Council / Supplies & Material (EDC)	4,200	4,200	0	
Total Supplies	**4,200**	**4,200**	**0**	**0.00%**
Total Legislative - Governing Body	**$ 53,084**	**$ 51,936**	**$ (1,148)**	**-2.16%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Legislative - Clerk of Council				
Personal Services and Employee Benefits				
City Clerk / Salary	$ 58,916	$ 62,033	$ 3,117	
City Clerk / Health Insurance	25,475	26,711	1,236	
City Clerk / FICA & Medicare	4,507	4,745	238	
City Clerk / Long Term Disability	402	402	0	
City Clerk / Retirement	5,249	5,943	694	
City Clerk / GA SUI	95	65	(30)	
Total Personal Services and Employee Benefits	**94,644**	**99,899**	**5,255**	**5.55%**
Purchased / Contracted Services				
City Clerk / Cell Phone	720	720	0	
City Clerk / Travel Expenses	1,000	2,000	1,000	
City Clerk / Dues & Fees	255	260	5	
City Clerk / Education & Training	2,000	2,500	500	
Total Purchased / Contracted Services	**3,975**	**5,480**	**1,505**	**37.86%**
Supplies				
City Clerk / Supplies & Materials	2,000	1,000	(1,000)	
City Clerk / Uniforms	100	100	0	
Total Supplies	**2,100**	**1,100**	**(1,000)**	**-47.62%**
Total Legislative - Clerk of Council	**$ 100,719**	**$ 106,479**	**$ 5,760**	**5.72%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Executive - Mayor				
Personal Services and Employee Benefits				
Mayor / Salary	$ 6,000	$ 6,000	$ -	
Mayor / Meeting Per Diem	3,000	3,000	0	
Mayor / FICA & Medicare	689	459	(230)	
Total Personal Services and Employee Benefits	**9,689**	**9,459**	**(230)**	**-2.37%**
Purchased / Contracted Services				
Mayor / Cell Phone	746	780	34	
Mayor / Travel Expense	1,684	1,700	16	
Mayor / Dues & Fees	100	125	25	
Mayor / Education & Training	1,000	1,000	0	
Total Purchased / Contracted Services	**3,530**	**3,605**	**75**	**2.12%**
Supplies				
Mayor / Supplies & Material	250	360	110	
Total Supplies	**250**	**360**	**110**	**44.00%**
Total Executive - Mayor	**$ 13,469**	**$ 13,424**	**$ (45)**	**-0.33%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Executive - City Manager				
Personal Services and Employee Benefits				
City Manager / Salary	$ 102,514	$ 107,937	$ 5,423	
City Manager / Health Insurance	25,475	26,711	1,236	
City Manager / FICA & Medicare	7,842	8,257	415	
City Manager / Long Term Disability	700	700	0	
City Manager / Retirement	17,335	18,303	968	
City Manager / GA SUI	95	65	(30)	
City Manager / Car Allowance	6,000	6,000	0	
Total Personal Services and Employee Benefits	**159,961**	**167,973**	**8,012**	**5.01%**
Purchased / Contracted Services				
City Manager / Cell Phone	960	960	0	
City Manager / Meeting Expense	550	650	100	
City Manager / Dues & Fees	1,000	1,100	100	
City Manager / Edu. & Train.	2,000	2,000	0	
Total Purchased / Contracted Services	**4,510**	**4,710**	**200**	**4.43%**
Total Executive - City Manager	**$ 164,471**	**$ 172,683**	**$ 8,212**	**4.99%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Elections				
Purchased / Contracted Services				
Elections / Professional Svs	$ 2,700	$ 3,000	$ 300	
Elections / Advertising	200	100	(100)	
Total Purchased / Contracted Services	**2,900**	**3,100**	**200**	**6.90%**
Supplies				
Elections / Supplies & Materials	500	700	200	
Total Supplies	**500**	**700**	**200**	**40.00%**
Total Elections	**$ 3,400**	**$ 3,800**	**$ 400**	**11.76%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Administration				
Personal Services and Employee Benefits				
Admin / Salaries	$ 94,197	$ 96,414	$ 2,217	
Admin / Part Time	1,700	0	(1,700)	
Admin / Overtime	1,500	1,562	62	
Admin / Health Insurance	13,777	12,920	(857)	
Admin / FICA & Medicare	7,451	7,495	44	
Admin / Long Term Disability	643	675	32	
Admin / Retirement	8,393	9,236	843	
Admin / GA SUI	143	97	(46)	
Admin / Workers Comp.	100,000	90,000	(10,000)	
Total Personal Services and Employee Benefits	**227,804**	**218,399**	**(9,405)**	**-4.13%**
Purchased / Contracted Services				
Admin / E-Verify & SAVE Fees	200	200	0	
Admin / Drug Tests & Flu Shots	300	300	0	
Admin / Legal Fees	70,000	70,000	0	
Admin / Annual Audit Fees	16,900	16,900	0	
Admin / Muni Code	4,000	7,000	3,000	
Admin / Prof. Svs / Eng / Appraisals	15,000	15,000	0	
Admin / Website Maintenance	58,000	70,000	12,000	
Admin / Communications	3,300	3,000	(300)	
Admin / Shipping	0	100	100	
Admin / Postage	3,600	2,500	(1,100)	
Admin / Advertising	1,392	1,500	108	
Admin / Printing & Binding	1,800	1,800	0	
Admin / Travel Expenses	1,500	1,000	(500)	
Admin / Dues / Fees / Leans Costs	4,500	6,000	1,500	
Admin / Education & Training	1,500	3,000	1,500	
Total Purchased / Contracted Services	**181,992**	**198,300**	**16,308**	**8.96%**
Supplies				
Admin / Supplies & Materials	5,000	5,000	0	
Admin / Office Supplies	5,000	4,500	(500)	
Admin / Books & Periodicals	300	200	(100)	
Admin / Small Equip. & Xerox	7,800	7,800	0	
Total Supplies	**18,100**	**17,500**	**(600)**	**-3.31%**
Total Administration	**$ 427,896**	**$ 434,199**	**$ 6,303**	**1.47%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
General Government Buildings and Plant				
Purchased / Contracted Services				
City Hall & Bldg's / Cleaning	$ 2,200	$ 5,500	$ 3,300	
City Hall & Bldg's / Repairs & Main	20,000	20,000	0	
City Hall & Bldg's / Pest / Termite	3,500	4,500	1,000	
City Hall & Bldg's / Communications	9,500	9,500	0	
City Hall & Bldg's / Cell Phones	750	1,200	450	
Total Purchased / Contracted Services	**35,950**	**40,700**	**4,750**	**13.21%**
Supplies				
City Hall & Bldg's/ Sup's & Mat'l	1,500	2,500	1,000	
City Hall & Bldg's / Water & Sewer	8,000	8,000	0	
City Hall & Bldg's / Natural Gas	3,000	3,000	0	
City Hall & Bldg's / Electricity	10,000	20,000	10,000	
City Hall & Bldg's / Other		20,000	20,000	
Total Supplies	**22,500**	**53,500**	**31,000**	**137.78%**
Total General Buildings and Plant	**$ 58,450**	**$ 94,200**	**$ 35,750**	**61.16%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
GENERAL GOVERNMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Data Processing				
Purchased / Contracted Services				
Info. Svs / CSI, Server, Supplies	$ 24,000	$ 24,000	$ -	
Total Purchased / Contracted Services	**24,000**	**24,000**	**0**	**0.00%**
Total Data Processing	**$ 24,000**	**$ 24,000**	**$ -**	**0.00%**
Risk Management				
Purchased / Contracted Services				
Risk Mgmt / Property & Liability	$ 90,000	$ 90,000	$ -	
Risk Mgmt / Safety Coordinator	1,000	1,000	0	
Total Purchased / Contracted Services	**91,000**	**91,000**	**0**	**0.00%**
Total Risk Management	**$ 91,000**	**$ 91,000**	**$ -**	**0.00%**
Public Information				
Purchased / Contracted Services				
GA Mtn Regional Commission	$ 6,900	$ 7,100	$ 200	
Total Purchased / Contracted Services	**6,900**	**7,100**	**200**	**2.90%**
Total Public Information	**$ 6,900**	**$ 7,100**	**$ 200**	**2.90%**
Records Management				
Purchased / Contracted Services				
Records Management / Destruction	$ 200	$ 200	$ -	
Total Purchased / Contracted Services	**200**	**200**	**0**	**0.00%**
Total Records Management	**$ 200**	**$ 200**	**$ -**	**0.00%**
Total General Government	**$ 943,589**	**$ 999,021**	**$ 55,432**	**5.87%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
JUDICIAL
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Judicial				
Municipal Court				
Personal Services and employee Benefits				
Court Clerk / Salary	$ 68,113	$ 71,717	$ 3,604	
Court Clerk / Overtime	5,500	3,500	(2,000)	
Court Clerk / Health Insurance	9,020	9,732	712	
Court Clerk / FICA & Medicare	5,631	5,505	(126)	
Court Clerk / Long Term Disability	465	560	95	
Court Clerk / Retirement	6,069	6,780	711	
Court Clerk / GA SUI	190	129	(61)	
Total Personal Services and employee Benefits	**94,988**	**97,923**	**2,935**	**3.09%**
Purchased / Contracted Services				
Judge	9,600	9,600	0	
Solicitor	16,000	16,000	0	
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	3,600	0	
Contract Labor	3,000	3,570	570	
Total Purchased / Contracted Services	**48,600**	**49,170**	**570**	**1.17%**
Supplies				
Court / Supplies & Materials	4,000	4,000	0	
Prison Costs	8,000	7,000	(1,000)	
Total Supplies	**12,000**	**11,000**	**(1,000)**	**-8.33%**
Total Municipal Court	**$ 155,588**	**$ 158,093**	**$ 2,505**	**1.61%**
Total Judicial	**$ 155,588**	**$ 158,093**	**$ 2,505**	**1.61%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
PUBLIC SAFETY
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Public Safety				
Police Administration				
Personal Services and employee Benefits				
PD Admin / Salaries	$ 71,545	$ 132,594	$ 61,049	
PD Admin / Health Insurance	24,007	24,433	426	
PD Admin / FICA & Medicare	5,473	10,143	4,670	
PD Admin / Long Term Disability	489	1,032	543	
PD Admin / Retirement	6,375	12,703	6,328	
PD Admin / GA SUI	95	129	34	
Total Personal Services and employee Benefits	**107,984**	**181,034**	**73,050**	**67.65%**
Purchased / Contracted Services				
PD / Drug Testing	200	200	0	
PD / Refund for Overpayments	200	200	0	
PD / Shop with a Cop	10,000	8,000	(2,000)	
PD / Asset Forfeiture Account	1,000	2,500	1,500	
PD / Covert & Seizure Equipment	8,000	7,500	(500)	
PD / Covert Supplies & Mat'ls	500	500	0	
PD / Firing Range Repairs/Maint	500	250	(250)	
PD / Website & Maintenance	8,500	8,800	300	
PD / Vehicle Repairs & Maint.	25,130	25,000	(130)	
PD / Towing of Vehicles	300	300	0	
PD / Communications	16,000	10,000	(6,000)	
PD / Cell Phones	9,000	10,000	1,000	
PD / 800 MHz Radios - Hall Co.	10,800	11,200	400	
PD / Radio's for Vehicles	8,100	8,100	0	
PD / Admin Postage	400	300	(100)	
PD / Advertising	100	100	0	
PD / Printing & Binding	2,500	2,500	0	
PD / Dues & Fees / TLO / GTA	750	750	0	
PD / Education & Training	4,600	4,600	0	
Total Purchased / Contracted Services	**106,580**	**100,800**	**(5,780)**	**-5.42%**
Supplies				
PD / Supplies & Materials	7,500	7,500	0	
PD / Office Supplies	5,000	5,000	0	
PD / Gasoline	45,000	52,000	7,000	
PD / Books & Periodicals	500	500	0	
PD / Small Equipment	16,000	16,000	0	
PD / Safety Vests / B.P.	2,100	3,200	1,100	
PD / Uniforms	6,000	8,000	2,000	
Total Supplies	**82,100**	**92,200**	**10,100**	**12.30%**
Capital				
PD / Capital	0	30,000	30,000	
Total Capital	**0**	**30,000**	**30,000**	
Total Police Administration	**$ 296,664**	**$ 404,034**	**$ 107,370**	**36.19%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
PUBLIC SAFETY
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Police Patrol				
Personal Services and employee Benefits				
Patrol / Salaries	$ 568,754	$ 581,615	$ 12,861	
Patrol / Overtime	8,500	14,193	5,693	
Patrol / Health Insurance	109,034	126,512	17,478	
Patrol / FICA & Medicare	44,160	45,579	1,419	
Patrol / Long Term Disability	3,718	4,659	941	
Patrol / Retirement	48,509	52,999	4,490	
Patrol / GA SUI	1,235	840	(395)	
Total Personal Services and employee Benefits	**783,910**	**826,397**	**42,487**	**5.42%**
Total Police Patrol	**$ 783,910**	**$ 826,397**	**$ 42,487**	**5.42%**
Police Station and Buildings				
Purchased / Contracted Services				
Police Station / Cleaning	$ 2,145	$ 1,050	$ (1,095)	
Police Station / Repairs & Maint.	2,000	500	(1,500)	
Total Purchased / Contracted Services	**4,145**	**1,550**	**(2,595)**	**-62.61%**
Supplies				
Police Station / Electricity	4,000	2,000	(2,000)	
Total Supplies	**4,000**	**2,000**	**(2,000)**	**-50.00%**
Total Police Station and Building	**$ 8,145**	**$ 3,550**	**$ (4,595)**	**-56.41%**
Total Public Safety	**$ 1,088,719**	**$ 1,233,981**	**$ 145,262**	**13.34%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
PUBLIC WORKS
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Public Works				
Public Works Administration				
Personal Services and employee Benefits				
PWs / Salaries	$ 193,675	$ 205,354	$ 11,679	
PWs / Overtime	3,500	3,502	2	
PWs / Health Insurance	44,988	50,275	5,287	
PWs / FICA & Medicare	15,084	15,977	893	
PWs / Long Term Disability	1,322	1,215	(107)	
PWs / Retirement	17,256	19,673	2,417	
PWs / GA SUI	504	346	(158)	
Total Personal Services and employee Benefits	**276,329**	**296,342**	**20,013**	**7.24%**
Purchased / Contracted Services				
PWs / Prof. Services	2,000	2,000	0	
PWs / Elachee Nat'l Science Center	2,000	3,000	1,000	
PWS / Land Fill Costs	5,000	5,000	0	
PWs / Repairs & Maintenance	10,000	10,000	0	
PWs / Vehicle Repairs & Maint.	8,000	8,000	0	
PWs / Roads - Repairs & Maintenance	60,000	60,000	0	
PWs / Stormwater Management	15,000	15,000	0	
PWs / Cell Phones	1,630	1,630	0	
PWs / Dues and Fees	250	250	0	
PWs / Education & Training	500	500	0	
Total Purchased / Contracted Services	**104,380**	**105,380**	**1,000**	**0.96%**
Supplies				
PWs / Supplies & Material	12,000	12,000	0	
PWs / Gasoline	15,000	15,000	0	
PWs / Small Equipment	40,000	40,000	0	
PWs / Uniforms	3,550	3,550	0	
Total Supplies	**70,550**	**70,550**	**0**	**0.00%**
Total Public Works Administration	**$ 451,259**	**$ 472,272**	**$ 21,013**	**4.66%**
Street Lighting				
Supplies				
Street Lights / Electricity	$ 44,779	$ 44,779	$ -	
Street Lights / Madison Creek	3,300	3,300		
FB Welcome Sign / Electricity	910	910		
Total Supplies	**48,989**	**48,989**	**0**	**0.00%**
Total Street Lighting	**$ 48,989**	**$ 48,989**	**$ -**	**0.00%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
PUBLIC WORKS
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Traffic Engineering				
Purchased / Contracted Services				
Traffic Signal / AT&T	$ 1,395	$ 1,395	$ -	
Total Purchased / Contracted Services	**1,395**	**1,395**	**0**	**0.00%**
Supplies				
Traffic Signal / Electricity	630	630	0	
Total Supplies	**630**	**630**	**0**	**0.00%**
Total Traffic Engineering	**$ 2,025**	**$ 2,025**	**$ -**	**0.00%**
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	**$ 508,573**	**$ 529,586**	**$ 21,013**	**4.13%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
CULTURE AND RECREATION
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Culture and Recreation				
Community Center - Depot				
Purchased / Contracted Services				
Depot / Cleaning	$ 2,200	$ 2,200	$ -	
Depot / Caboose Repairs & Maint.	10,500	10,500	0	
Depot / Communications	1,500	1,500	0	
Total Purchased / Contracted Services	**14,200**	**14,200**	**0**	**0.00%**
Supplies				
Depot / Supplies & Materials	300.00	300	0	
Depot / Caboose/Flag Pole Electric	6,600.00	6,600	0	
Total Supplies	**6,900**	**6,900**	**0**	**0.00%**
Total Community Center - Depot	**$ 21,100**	**$ 21,100**	**$ -**	**0.00%**
Recreation				
Purchased / Contracted Services				
RR / Lease Pmt. Right-Aways	$ 2,900	$ 2,900	$ -	
C&R - Vendors & Sponsors IN & OUT	2,400	2,400	0	
C&R - Dues & Fees (ASCAP)	350	350	0	
Total Purchased / Contracted Services	**5,650**	**5,650**	**0**	**0.00%**
Supplies				
C&R - Supplies & Materials	3,060	3,065	5	
BHT / Concert Expenses	3,000	3,000	0	
BHT / Christmas Festival	2,000	2,000	0	
Total Supplies	**$ 8,060**	**$ 8,065**	**$ 5**	**0.06%**
Total Recreation	**$ 13,710**	**$ 13,715**	**$ 5**	**0.04%**
Parks				
Purchased / Contracted Services				
FB Park - Repairs & Maintenance	$ 15,000	$ 15,000	$ -	
Total Purchased / Contracted Services	**15,000**	**15,000**	**0**	**0.00%**
Total Parks	**$ 15,000**	**$ 15,000**	**$ -**	**0.00%**
Total Culture and Recreation	**$ 49,810**	**$ 49,815**	**$ 5**	**0.01%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
HOUSING AND DEVELOPMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Housing and Development				
Planning and Zoning				
Personal Services and employee Benefits				
PCD / Salaries	$ 167,377	$ 178,734	$ 11,357	
PCD / Overtime	250	262	12	
PCD / Health Insurance	44,843	22,361	(22,482)	
PCD / FICA & Medicare	12,823	13,693	870	
PCD / Long Term Disability	1,143	1,307	164	
PCD / Retirement	14,913	17,123	2,210	
PCD / GA SUI	285	181	(104)	
Total Personal Services and employee Benefits	**241,634**	**233,661**	**(7,973)**	**-3.30%**
Purchased / Contracted Services				
PCD / Professional Svs & Projects	26,000	30,000	4,000	
PCD / Plan Check Pass Thru's	10,000	10,000	0	
PCD / Comprehensive Plan	10,000	0	(10,000)	
PCD / GIS Permitting Sys - Hall Co.	23,500	23,500	0	
PCD / Cleaning Services	2,574	2,500	(74)	
PCD / Vehicle Repairs & Maint	750	500	(250)	
PCD / Communications	3,300	3,500	200	
PCD / Cell Phones	1,300	1,500	200	
PCD / Shipping	80	50	(30)	
PCD / Postage	600	400	(200)	
PCD / Advertising	800	1,500	700	
PCD / Printing & Binding	6,600	2,700	(3,900)	
PCD / Travel Expenses	2,500	2,500	0	
PCD / Dues & Fees	1,000	1,000	0	
PCD / Education & Training	3,000	3,000	0	
Total Purchased / Contracted Services	**92,004**	**82,650**	**(9,354)**	**-10.17%**
Supplies				
PCD / Supplies & Materials	1,000	2,000	1,000	
PCD / Office Supplies	1,200	1,000	(200)	
PCD / Gasoline	1,300	1,300	0	
PCD / Books & Periodicals	150	150	0	
PCD / Small Equipment	3,500	5,000	1,500	
PCD / Uniforms	700	1,000	300	
Total Supplies	**7,850**	**10,450**	**2,600**	**33.12%**
Total Planning and Zoning	**$ 341,488**	**$ 326,761**	**$ (14,727)**	**-4.31%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
HOUSING AND DEVELOPMENT
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Economic Development				
Supplies				
Professional Services & Projects	$0	$ 10,000	$ 10,000	
Development Auth. Supplies & Mat'ls	7,500	7,500	0	
Total Supplies	**7,500**	**17,500**	**10,000**	**133.33%**
Other Cost				
E. D. C. Contract	22,000	22,000	0	
Total Other Cost	**22,000**	**22,000**	**0**	**0.00%**
Total Economic Development	**$ 29,500**	**$ 39,500**	**$ 10,000**	**33.90%**
Total Housing and Development	**$ 370,988**	**$ 366,261**	**$ (4,727)**	**-1.27%**

CITY OF FLOWERY BRANCH, GEORGIA
GENERAL FUND
OTHER FINANCING USES
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Other Financing Uses				
Transfer Out to TAD Fund	$ 56,000	$ 41,569	$ (14,431)	
Trans Out to Local Resources Fund	1,141,245	862,138	(279,107)	
Contingency	125,000	125,000	0	
Total Other Financing Uses	**$ 1,322,245**	**$ 1,028,707**	**$ (293,538)**	**-22.20%**

CITY OF FLOWERY BRANCH, GEORGIA

WATER /SEWER FUND
FISCAL YEAR 2018
RECOMMENDED BUDGET

Water & Wastewater Fund (Revenues)

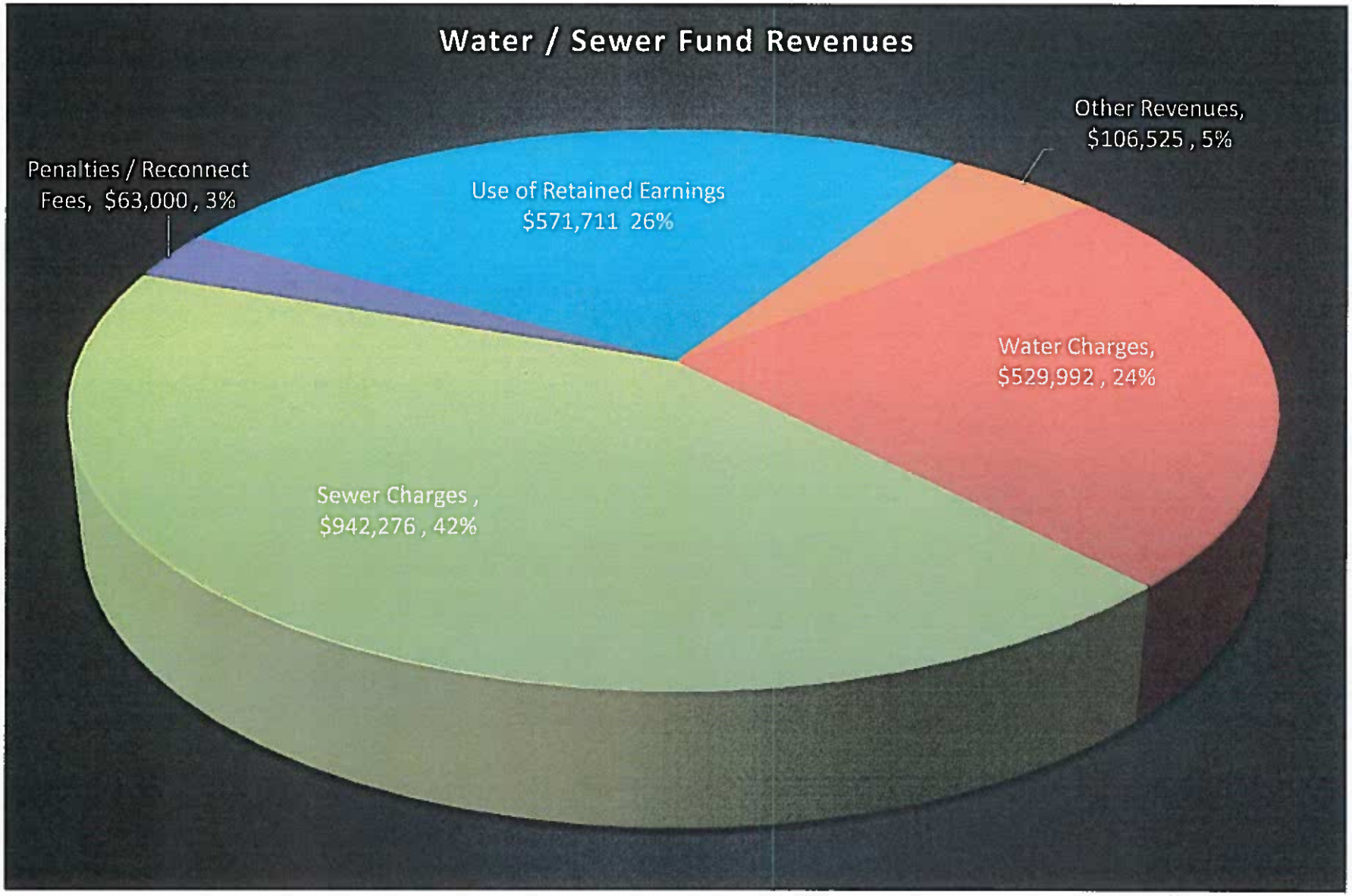
- Water and Sewer Revenue:
  - Increased 2 % recommendation of rate study.

Water & Wastewater Fund (Expenditures)

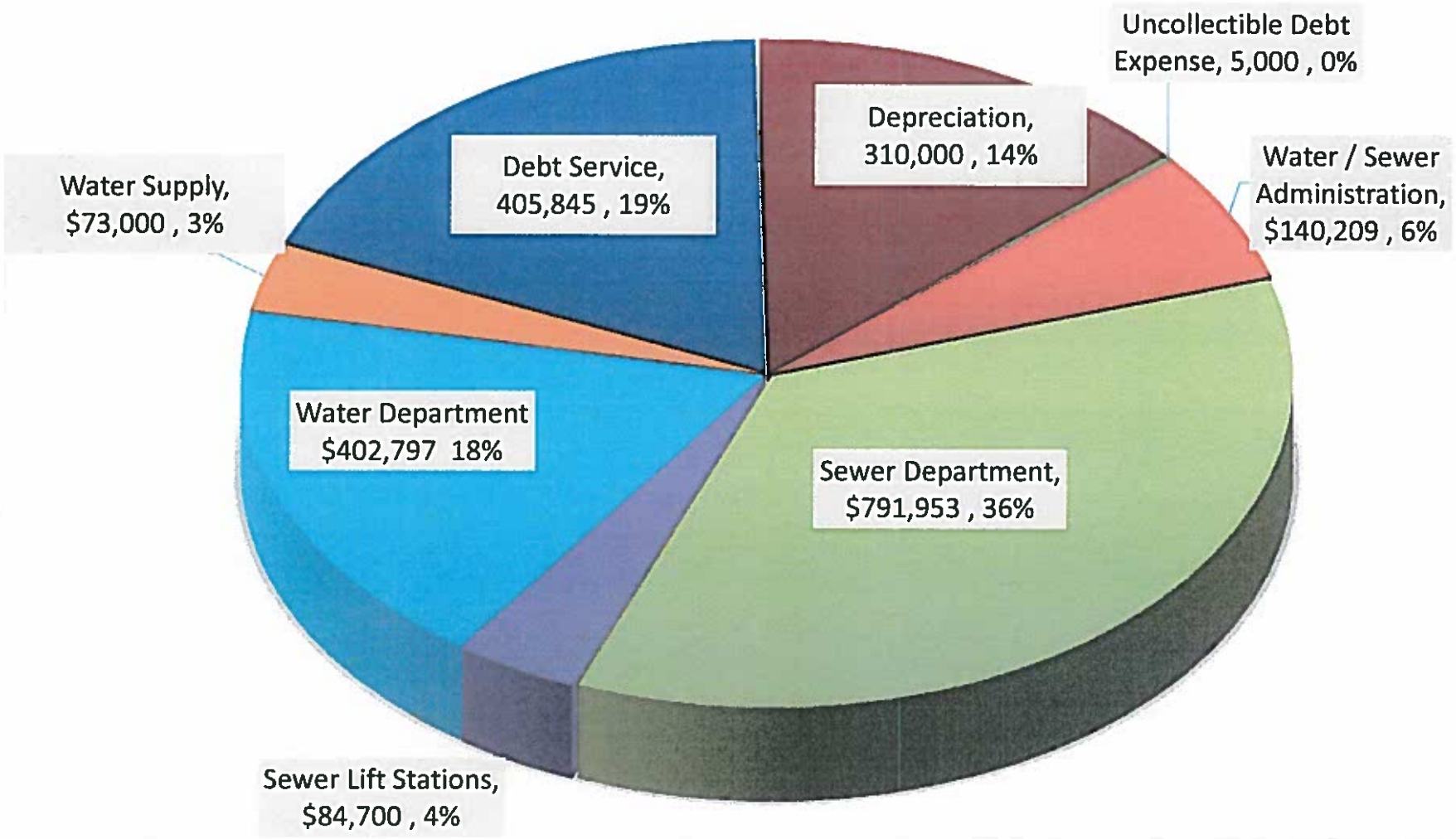
- All Departments:
  - 2% COLA (Cost of living adjustment) - $5,469.22
  - 2% Merit increase - $5,540.38

CITY OF FLOWERY BRANCH, GEORGIA
WATER SEWER FUND
REVENUE AND EXPENSES SUMMARY
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
REVENUES				
Water Charges	$ 519,600	$ 529,992	$ 10,392	2.00%
Sewer Charges	923,800	942,276	18,476	2.00%
Penalties / Reconnect Fees	40,000	63,000	23,000	57.50%
Other Revenue	103,025	106,525	3,500	3.40%
Use of Retained Earnings	517,755	571,711	53,956	10.42%
Total Revenues	**$ 2,104,180**	**$ 2,213,504**	**$ 109,324**	**5.20%**
EXPENSES				
Water / Sewer Administration	$ 118,389	$ 140,209	$ 21,820	18.43%
Sewer Department	735,412	791,953	56,541	7.69%
Sewer Lift Stations	84,700	84,700	0	0.00%
Water Department	369,642	402,797	33,155	8.97%
Water Supply	77,500	73,000	(4,500)	-5.81%
Depreciation	310,000	310,000	0	0.00%
Debt Service	403,537	405,845	2,308	0.57%
Uncollectible Bad Debts	5,000	5,000	0	0.00%
Total Expenses	**$ 2,104,180**	**$ 2,213,504**	**$ 109,324**	**5.20%**


Water / Sewer Fund Revenues
Other Revenues, $106,525 , 5%
Penalties / Reconnect Fees, $63,000 , 3%
Use of Retained Earnings $571,711 26%
Water Charges, $529,992 , 24%
Sewer Charges , $942,276 , 42%

Water / Sewer Fund Expenses



WATER SEWER FUND

FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
OPERATING REVENUES				
S/W - Online Payment Fee 3%	$ 6,500	$ 6,500	$ -	0.00%
Water Charges	519,600	529,992	10,392	2.00%
Admin. Fees	12,000	12,000	0	0.00%
Sewer Charges	923,800	942,276	18,476	2.00%
Account Service Charges - Utility Billing	41,000	41,000	0	0.00%
Sewer & Water Inspection Fees (Taps)	450	450	0	0.00%
Bank Fees / Bad Check Fees	225	225	0	0.00%
Penalties / Reconnect Fees	40,000	63,000	23,000	57.50%
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	24,500	28,000	3,500	14.29%
Total Operating Revenues	**1,578,925**	**1,634,293**	**55,368**	**3.51%**
OPERATING EXPENSES				
Water / Sewer Administration				
Personal Services and Employee Benefits	93,389	114,609	21,220	
Purchased / Contracted Services	23,500	23,350	(150)	
Supplies	1,500	2,250	750	
Total Water / Sewer Administration	**118,389**	**140,209**	**21,820**	**18.43%**
Sewer Department				
Personal Services and Employee Benefits	298,762	280,853	(17,909)	
Purchased / Contracted Services	121,000	125,600	4,600	
Supplies	315,650	300,500	(15,150)	
Capital	0	85,000	85,000	
Total Sewer Department	**735,412**	**791,953**	**56,541**	**7.69%**
Sewer Lift Stations				
Purchased / Contracted Services	34,700	34,700	0	
Supplies	50,000	50,000	0	
Total Sewer Lift Stations	**84,700**	**84,700**	**0**	**0.00%**
Water Department				
Personal Services and Employee Benefits	264,642	306,737	42,095	
Purchased / Contracted Services	67,600	61,450	(6,150)	
Supplies	37,400	34,610	(2,790)	
Total Water Department	**369,642**	**402,797**	**33,155**	**8.97%**
Water Supply				
Purchased / Contracted Services	29,500	27,500	(2,000)	
Supplies	48,000	45,500	(2,500)	
Total Water Supply	**77,500**	**73,000**	**(4,500)**	**-5.81%**
Total Operating Expenses	**1,385,643**	**1,492,659**	**107,016**	**7.72%**
Operating Income (Loss)	**193,282**	**141,634**	**(51,648)**	**-26.72%**

CITY OF FLOWERY BRANCH, GEORGIA
WATER SEWER FUND
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
NON-OPERATING REVENUES (EXPENSES)				
Interest Revenues	$ 7,500	$ 7,500	$ -	
Reserves	517,755	571,711	53,956	
Depreciation	(310,000)	(310,000)	0	
Debt Service	(403,537)	(405,845)	(2,308)	
Uncollectible Bad Debts	(5,000)	(5,000)		
Total Non-Operating Revenues (Expenses)	**(193,282)**	**(141,634)**	**51,648**	**-26.72%**
CHANGE IN NET POSITION	**$0**	**$0**	**$0**	**0.00%**

CITY OF FLOWERY BRANCH, GEORGIA
WATER / SEWER FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Water / Sewer Administration				
Personal Services and employee Benefits				
W/S Admin / Salaries	$ 64,724	$ 81,166	$ 16,442	
W/S Admin / Overtime	4,300	4,300	0	
W/S Admin / Health Insurance	12,733	16,544	3,811	
W/S Admin / FICA & Medicare	5,280	6,538	1,258	
W/S Admin / Long Term Disability	442	496	54	
W/S Admin / Retirement	5,767	5,455	(312)	
W/S Admin / GA SUI	143	110	(33)	
Total Personal Services and employee Benefits	**93,389**	**114,609**	**21,220**	**22.72%**
Purchased / Contracted Services				
W/S Admin / Legal Fees	7,500	5,000	(2,500)	
W/S Admin / Prof Svs	2,000	4,000	2,000	
W/S Admin / Postage	7,500	7,500	0	
W/S Admin / Printing	0	350	350	
W/S Admin / Merchant Svs. Fee	6,500	6,500	0	
Total Purchased / Contracted Services	**23,500**	**23,350**	**(150)**	**-0.64%**
Supplies				
W/S Office Supplies	1,500	1,500	0	
Small Equipment	0	750	750	
Total Supplies	**1,500**	**2,250**	**750**	**50.00%**
Total Water/Sewer Administration	**$ 118,389**	**$ 140,209**	**$ 21,820**	**18.43%**

CITY OF FLOWERY BRANCH, GEORGIA
WATER / SEWER FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Sewer Department				
Personal Services and employee Benefits				
S/ Salaries	$ 207,359	$ 193,670	$ (13,689)	
S/ Overtime	4,500	5,202	702	
S/ Health Insurance	50,315	53,257	2,942	
S/ FICA & Medicare	16,207	15,214	(993)	
S/ Long Term Disability	1,416	1,032	(384)	
S/ Retirement	18,476	12,181	(6,295)	
S/ GA SUI	489	297	(192)	
Total Personal Services and employee Benefits	**298,762**	**280,853**	**(17,909)**	**-5.99%**
Purchased / Contracted Services				
S/ Engineering Fees	15,000	15,000	0	
S/ Sewage Testing	2,500	2,500	0	
S/ EPD Compliance & Fines	2,000	2,000	0	
S/ Sludge Disposal	20,000	20,000	0	
S/ Repairs & Maintenance	70,000	70,000	0	
S/ Vehicle Repairs & Maintenance	2,000	2,500	500	
S/ Communications	2,000	2,000	0	
S/ Cell Phones	2,500	7,000	4,500	
S/ Postage	200	200	0	
S/ Travel Expenses	300	500	200	
S/ Dues & Fees	2,500	1,900	(600)	
S/ Education & Training	2,000	2,000	0	
Total Purchased / Contracted Services	**121,000**	**125,600**	**4,600**	**3.80%**
Supplies				
S/ Supplies & Materials	19,000	19,000	0	
S/ Office Supplies	2,500	2,500	0	
S/ Chemicals	100,000	100,000	0	
S/ Electricity	160,000	150,000	(10,000)	
S/ Gasoline & Diesel	14,000	10,000	(4,000)	
S/ Small Equip. & Lab Equip.	13,750	12,000	(1,750)	
S/ Uniforms	6,400	7,000	600	
Total Supplies	**315,650**	**300,500**	**(15,150)**	**-4.80%**
Capital				
Property	0	50,000	50,000	
Machinery & Equipment	0	35,000	35,000	
Total Capital	**0**	**85,000**	**85,000**	
Total Sewer Department	**$ 735,412**	**$ 791,953**	**$ 56,541**	**7.69%**

CITY OF FLOWERY BRANCH, GEORGIA
WATER / SEWER FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Sewer Lift Stations				
Purchased / Contracted Services				
L/S Repairs & Maint.	$ 25,000	$ 25,000	$ -	
L/S Communications	9,700	9,700	0	
Total Purchased / Contracted Services	**34,700**	**34,700**	**0**	**0.00%**
Supplies				
L/S Water	500	500	0	
L/S Electricity	47,000	47,000	0	
L/S Propane Gas	2,500	2,500	0	
Total Supplies	**50,000**	**50,000**	**0**	**0.00%**
Total Sewer Lift Stations	**$ 84,700**	**$ 84,700**	**$ -**	**0.00%**

CITY OF FLOWERY BRANCH, GEORGIA
WATER / SEWER FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Water Department				
Personal Services and employee Benefits				
W/ Salaries	$ 186,067	$ 210,211	$ 24,144	
W/ Overtime	3,000	3,164	164	
W/ Health Insurance	42,830	66,614	23,784	
W/ FICA & Medicare	14,464	16,323	1,859	
W/ Long Term Disability	1,271	783	(488)	
W/ 457	16,579	9,313	(7,266)	
W/ GA SUI	431	329	(102)	
Total Personal Services and employee Benefits	**264,642**	**306,737**	**42,095**	**15.91%**
Purchased / Contracted Services				
W/ Engineering Fees	15,000	10,000	(5,000)	
W/ Water Testing & Storm Wtr Monit	5,000	6,000	1,000	
W/ WaterShed Protection Plan	16,000	15,000	(1,000)	
W/ EPD Compliance - Audits & Repts	5,000	5,000	0	
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	1,700	1,500	(200)	
W/ Shipping	200	400	200	
W/ Postage	200	0	(200)	
W/ Travel Expenses	100	250	150	
W/ Dues & Fees	2,000	1,900	(100)	
W/ Education & Training	2,000	1,000	(1,000)	
Total Purchased / Contracted Services	**67,600**	**61,450**	**(6,150)**	**-9.10%**
Supplies				
W/ Supplies & Materials	20,000	20,000	0	
W/ Water/Sewer & Gainesville Valve	100	10	(90)	
W/ Gasoline & Diesel	12,000	9,000	(3,000)	
W/ Small Equipment	3,000	3,000	0	
W/ Uniforms	2,300	2,600	300	
Total Supplies	**37,400**	**34,610**	**(2,790)**	**-7.46%**
Total Water Department	**$ 369,642**	**$ 402,797**	**$ 33,155**	**8.97%**

CITY OF FLOWERY BRANCH, GEORGIA
WATER / SEWER FUND
SCHEDULE OF EXPENDITURES
FISCAL YEAR 2018 RECOMMENDED BUDGET

	FY 2017 Approved Budget	FY 2018 Recommended Budget	Increase (Decrease)	Percent Change
EXPENDITURES				
Water Supply				
Purchased / Contracted Services				
Well Buildings - Repairs/Maint	$ 1,500	$ 1,000	$ (500)	
Wells, Pumps, Water Tanks Comm.	3,000	1,500	(1,500)	
Wells & Water Tanks Repairs/Maint	25,000	25,000	0	
Total Purchased / Contracted Services	**29,500**	**27,500**	**(2,000)**	**-6.78%**
Supplies				
Wells & Water Tanks - Chemicals	4,000	5,500	1,500	
Wells & Water Tanks - Electricity	44,000	40,000	(4,000)	
Total Supplies	**48,000**	**45,500**	**(2,500)**	**-5.21%**
Total Water Supply	**$ 77,500**	**$ 73,000**	**$ (4,500)**	**-5.81%**

SPLOST VIII

LOCAL RESOURCE FUND

TAX ALLOCATION DISTRICT (TAD)

HOTEL / MOTEL TAX FUND

SPLOST VII (CAPITAL IMPROVEMENT PLAN)

CAPITAL PROJECTS:

	2016	2017	2018	2019	2020	Total
SPLOST VII:						
Municipal Buildings	96,450	523,332	408,177	357,280	231,413	1,616,652
City Hall						
City Hall Plaza						
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						
Pine Street from Church Street to Railroad Ave extension						
Storm Water Projects						
Water and Sewer Infrastructure	91,934	771,285	128,000	156,186	160,595	1,308,000
Sand Filter Replacement						
Sewer Plant: Cat Walk, New Flow Meter and Flume						
Pall Filter Extension & New Head Works Screen						
Morrow Drive Water Line						
Electronic Water Meters						
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)

CAPITAL PROJECTS:

	2018	2019	2020	2021	2022
Other Equipment - Financial Software	35,162	-	-	-	-
Lights Ferry Road Connection Debt Service	193,986	193,986	193,986	193,986	16,166
Paving Projects (Various Roads) 1.5 miles	-	298,075	-	307,017	-
Phone System	22,100				
McEver Road Intersection & Paving	459,567				
Mulberry/Spring Stormwater	75,000				
Municipal Building Debt Service	333,865	335,597	337,367	341,026	342,917
Local Resources Fund Reserves	195,069	36,020	175,676	7,104	323,975
TOTAL CAPITAL PROJECTS	1,314,749	863,678	707,029	849,133	683,058

SOURCE OF FUNDS:

LOST Collections	236,000	236,000	236,000	236,000	236,000
Transfer In - Fund Balance	508,495	250,000	250,000	250,000	250,000
Transfer In - General Fund	117,643	119,996	122,396	124,844	127,341
Grant from LMIG (Paving Projects)	62,611	62,613	62,613	62,613	62,613
Local Resources Fund Reserves	390,000	195,069	36,020	175,676	7,104
TOTAL SOURCE OF FUNDS:	1,314,749	863,678	707,029	849,133	683,058

CITY OF FLOWERY BRANCH, GEORGIA
Fiscal Year 2018 Recommended Budget

	Approved 2017 Budget	Recommended 2018 Budget	Increase / (Decrease)	Percentage Change
Tax Allocation District				
Total Revenues	$ 150,000	$ 109,000	$ (41,000)	-27.33%
Total Expenditures	$ 150,000	$ 109,000	$ (41,000)	-27.33%
Hotel / Motel Tax Fund				
Total Revenues	$ 46,000	$ 46,920	$ 920	2.00%
Total Expenditures	$ 46,000	$ 46,920	$ 920	2.00%

Total for All Funds

	Approved 2017 Budget	Recommended 2018 Budget	Increase / (Decrease)	Percentage Change
General Fund	$ 4,439,512	$ 4,365,463	$ (74,049)	-1.67%
Water & Sewer Fund	2,104,180	2,213,504	109,324	5.20%
Tax Allocation District (TAD)	150,000	109,000	(41,000)	-27.33%
Hotel / Motel Tax Fund	46,000	46,920	920	2.00%
SPLOST VII	1,460,460	872,133	(588,327)	-40.28%
Local Resources Fund	1,631,897	1,314,749	(317,148)	-19.43%
Total for all Funds	$ 9,832,049	$ 8,921,770	$ (910,279)	-9.26%